**MINUTES OF 6th MEETING OF AM-23 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI S.B.S. REDDY, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 3.30 PM ON 03.08.2022**

Sixth Meeting for AM-23 of the EPCG Committee was held at 3.30 PM on 03.08.2022 under the chairmanship of Shri S.B.S. Reddy, Additional Director General of Foreign Trade through Video Conferencing. Following officers attended the meeting:-

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

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

| Sl. No. | Firm's Name and File Numbers | EPCG Authorization No. | Brief history and decision of the Committee |
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| 1 | P. Vasudevan Webcot, Enalkulam<br><br>01/37/218/235/AM-19/EPCG-II | i. 1030002859 dated 19.05.2015<br>ii. 1030003451 dated 28.12.2017 | **Request for permit to take over the EPCG obligation by M/s. Dynamic Techno Medicals Pvt. Ltd, in respect of EPCG authorization Nos. 1030002859 dated 19.05.2015 and 1030003451 dated 28.12.2017 issued to M/s. Webcot, Aluva Kerala under 0% Concessional Duty.**<br><br>The firm vide letter dated 12.03.2019 had stated as under:<br><br>• The capital goods imported have been installed in the premises of M/s. P. Vasudevan Webcot, Erunakulam and installation certificates have been submitted to Customs and RA Cochin.<br><br>• Due to certain business reasons M/s. P. VasudevanWebcot, Erunakulam has entered into an Agreement with M/s. Dynamic Techno Medicals Pvt. Ltd to transfer the business of M/s. P.Vasudevan Webcot, Erunakulam a proprietary of Mr. Vasudevan who is also the promoter and Director of M/s. Dynamic Techno Medicals Pvt. |

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| | | | | Ltd.<br><br>• M/s. Dynamic Techno Medicals Pvt. Ltd has written to RA, Cochin vide letter dated 20.09.2018 for transfer and vide letter dated 10.12.2018 provided requisite clarifications after modifying the IEC and RCMC with necessary changes and stated that it is only a business purchase of a proprietary concern and hence no statutory filing with Registrar of companies is required.<br><br>The party vide email dated 02.09.2019 submitted the explanation / status of the IEC of Webcot as under:<br><br>i. Being a Proprietorship concern, the IEC was issued in the name of the Proprietor namely P. Vasudevan on 31.03.1994 with his Residential address and the Branch Code has various operative places of Webcot.<br><br>ii. After the takeover of Webcot by Dynamic Techno Medicals Pvt. Ltd., Mr Vasudevan did not surrender the IEC nor get the Branch of Webcot deleted for the following reasons:<br><br>iii. Certain payments would have been outstanding in the earlier business which the customer may send to Webcot and if there is no IEC at that point in time, the Authorized Dealers could create problems for accepting the remittance.<br><br>iv. Webcot has 2 EPCG Authorizations in their name and unless the export obligation is formally permitted by DGFT to be taken over by Dynamic Techno Medicals Pvt. Ltd it would be desirable to keep the |

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| | | | IEC intact.<br><br>The party had further stated once the Committee accords its kind approval for the takeover of E.O. from Webcot to Dynamic Techno Medicals Pvt. Ltd, the Webcot IEC will be dealt with as per the direction of the honorable EPCG Committee. Dynamic has done everything to felicitate and honor the transfer of business agreement from Webcot to Dynamic, be it, RCMC, transfer of financial liabilities, PF Account, Panchayath Approvals, Approval from Business Department of Government of Kerala – all indicating their clear intention except the Webcot IEC surrender, for the reasons explained above.<br><br>Further, the firm vide e-mail dated 19.05.2022 has submitted that:<br><br>• As part of Business Purchase Agreement, Webcot was transferred all Assets, Liabilities, Employees, Patents, Licenses and Trademark, which includes above mentioned two EPCG Authorizations. Since the merger was only through a Business Purchase Agreement, no statutory filing with Registrar of Companies was required.<br><br>• Soon after the merger/ transfer of assets and liabilities by Webcot, we submitted an application along with supporting documents with JDGFT, Cochin office for the necessary endorsement in the EPCG Authorizations for the purpose of redeeming the files. However, JDGFT, Cochin office, informed them to represent the matter with EPCG Committee for doing the needful. Accordingly, they |

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| | | | submitted the representation together with the necessary papers on 02.03.2019 for considering the case. The firm also stated that Customs Authorities informed them that they will proceed with the necessary action as per the provisions of the Customs Act, 1962, without further any communication.<br><br>The representative of the firm appeared for PH and stated before the EPCG Committee that the proprietor and his wife has majority of shareholding in M/s Dynamic Techno Medical Pvt. Ltd. after the takeover of Webcot.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to accept transfer of the EPCG authorizations to M/s Dynamic Techno Medical Pvt. Ltd subject to the following conditions:<br><br>(i) Average export obligation (AEO) shall be re-fixed by adding AEO of M/s Dynamic Techno Medical Pvt. Ltd for same and similar products on date of acquisition. (ii) M/s Dynamic Techno Medical Pvt. Ltd also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation.<br><br>**This has the approval of DG, DGFT.** |
| 2 | Renault India Pvt. Ltd., Chennai<br><br>HQRPRCAPPLY00113110AM21 | i. 0430016744 dated 25.04.2017<br>ii. 0430016655 dated 28.03.2017 | **Request for condonation of the non-declaration of multiple-vendors detail in shipping bills against EPCG Authorization Nos. 0430016744 dt. 25.04.2017 and 0430016655 dated 28.03.2017.**<br><br>The applicant has stated that Renault Nissan Automotive India Private Limited (RNAIPL) is a manufacturer/assembler of passenger cars in its factory in Chennai and |

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| | | | procures various automobile components from vendors/supporting manufacturers. RNAIPL then sells the cars to Renault India Private Limited (RIPL).<br><br>The applicant has also stated that Renault India Pvt. Ltd. had obtained two EPCG Authorization Nos. 0430016744 dated 25.04.2017 and 0430016655 dated 28.03.2017 who as a Merchant Exporter exports those cars to various countries.<br><br>The applicant has further stated that certain CGs was imported under EPCG Authorization no. 0430016744 dt.25.04.2017 and CGs installed at Gestamp Automotive Chennai Private Limited (GESTAMP) which is a Tier-1 Vendor/ Supporting Manufacturer of RNAIPL. GESTAMP's name is endorsed on the EPCG License and Installation Certificate. Furthermore, certain CGs were imported under EPCG Authorization No. 0430016655 dated 28.03.2017 and installed at 4 supporting manufacturing premises viz. 1) Hwashin Automotive India Pvt. Ltd 2) Sai Sheet Stampings Private Limited 3) Yathra Automotive Industries 4) Metal Stamping Automotive Co. which are Tier-1 Vendor/ Supporting Manufacturer of RNAIPL. These supporting manufacturers' names are endorsed on the EPCG authorization and Installation Certificate.<br><br>The firm has also informed that as per HBP 2015-2020, the name of the supporting manufacturer as well as exporter shall be indicated on export documents. The firm has further stated that they have mentioned the name of RNAIPL on the same but the Customs Icegate System is rejecting the request placing an additional requirement of adding two supporting manufacturers.<br><br>The firm has further stated that they have completed their EO and applied |

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| | | | for EODC to RA, Chennai. However, RA, Chennai raised objections that the name of the second supporting manufacturer is not endorsed on the shipping bill. In this regard, the firm explained to RA, Chennai that there is no provision to endorse a Second Supporting Manufacturer in the Customs Icegate System. Therefore, RA, Chennai advised them to obtain permission from EPCG Committee<br><br>The Committee heard the submissions of the representative of the firm.<br><br>The Committee heard the submission made by the representative of the firm and decided to advise the firm to approach Customs Authority and to get their Shipping Bills manually amended in terms of their Notification No. 11/2022-Customs dated 22.02.2022. |
| 3 | Fratelli Wines Private Limited, New Delhi<br><br>HQREPCGPRAPP00218941AM22 | i. 3130004104 dated 06.07.2009<br><br>ii. 3130004677 dated 24.03.2010 | **Request for rectification of decision taken by Jt. DGFT Office, Pune in respect of EPCG Authorization No. 3130004104 dated 06.07.2009 and 3130004677 dated 24.03.2010 under 03% Concessional Duty- EOP changed from 12 years to 8 years and EO changed from 6 times to 8 times.**<br><br>The firm has submitted the request against letter No. 131090 and 131290 dated 28.02.2020 and 16.03.2020 respectively issued by Asst DGFT, Pune. The firm stated that they received their EPCG authorizations under 03% Concessional Duty from DGFT, Pune to import the plant to manufacture grape wine and export it and that they received letter for submitting of documents for redemption of EPCG Authorization which doesn't belong to them. Further the firm was informed that their IEC has been put under Denied Entry List (DEL) without prior notice by JDGFT, Pune where the firm requested for several PH but couldn't |

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| | | | receive.<br><br>The firm further stated that they were informed that their EOP has been changed from 12 years to 8 years and intimation about their EO being increased by JDGFT, Pune.<br><br>In view of the above, the firm had requested for rectify the decision by RA Pune and allow the same conditions as mentioned during issuance of EPCG Authorizations along with withdrawal of IEC from DEL against the above license.<br><br>Earlier, Fratelli Wines Pvt. Ltd., Pune vide letter dated 15.12.2020 requested for rectification in the EPCG Authorization No. 3130004677 dated 6.7.2009 issued to them under 3% concessional duty.<br><br>3. RA, Pune issued them a letter dated 28.02.2020 informing them that against EPCG license No. 3130004677 dt. 06.07.2009 their EOP has been changed from 12 years to 8 years as12 years EOP is not applicable as the condition of Para 5.2 of FTP is not met completely. Again, RA, issued license amendment sheet dated 16.03.2020 stating that their EO has changed from US$ 858888.68 to US$ 1145184.90 i.e. six times to eight times in above EPCG license.<br><br>4. The applicant has stated that the above authorization has been issued after proper investigation of documents by RA, Pune. Then instantly, they have received a correspondence after EOP of 8 years is over in the form of amendment sheet. The applicant has stated that such arbitrary and belated amendment of change in EOP and Specific Export Obligation by RA will cause hardship to them in terms of financial losses and planning of export. The firm has requested that due unforeseen and current Covid- |

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| | | | 19 Pandemic conditions, DGFT may rectify the decision of RA, Pune and direct them to allow the same conditions as mentioned at the time of issuance of license.<br><br>5. The firm vide application dated 20.10.2021 has requested for rectification of decision taken by RA, Pune in respect of another EPCG Authorization No. 3130004104 dated 06.07.2009 belonging to the firm along with EPCG Authorization no. 3130004677 dated 24.03.2010 under 03% Concessional duty.<br><br>6. RA, Pune issued a letter dated 28.02.2020 informing them that against EPCG license no. 3130004104 dated06.07.2009 their EOP has been changed from 12 years to 8 years. Again, RA, issued license amendment sheet dated 16.03.2020 stating that their EO has changed from US$ 858888.68 to US$ 1145184.90 i.e. 6 times to eight times against EPCG license no. 3130004104 dated 06.07.2009. The firm has further informed that their IEC has been put under Denied Entry List (DEL) without prior notice by RA, Pune and also requested for the same but not received any proper and satisfied response from RA, Pune.<br><br>The Committee heard the submissions of the representative of the firm.<br><br>Party is claiming benefit of Para 5.1 of FTP (2008-09) and Para 5.2 of FTP (2009-14) which says *"In case of agro units, and units in cottage or tiny sector, import of capital goods at 3% Customs duty shall be allowed subject to fulfillment of export obligation equivalent to 6 times of duty saved on capital goods imported, in 12 years from Authorization issue-date."* After deliberations, the Committee |

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| | | | decided to **refer** the case to the Policy Interpretation Committee (PIC) of DGFT to decide whether benefit of agro unit can be extended to wine making. |
| 4 | General Motors India Pvt. Ltd. (GMIPL), Pune<br><br>HQREPCGPRAPP00102058AM22 | 3130009468 dated 13.06.2016 | **Request for post facto regularization of shifting and installation of certain capital goods imported under EPCG Authorizations no. 3130009468 dt.13.06.2016 at the supporting manufacturer's premises under 0% Concessional Duty.**<br><br>The firm has informed that they have fulfilled requisite EO and EODC has been issued by RA, Pune on 23 March 2021. The firm has further stated that at the time of initiation dismantling process of EPCG goods, post EODC, it was noticed by them that 2 Nos. of Capital Goods imported under the EPCG authorization were inadvertently shifted and installed at their supporting manufacturer viz. Posco India Pune Processing Centre Pvt. Ltd. premises. However, due to inter-functional miscommunication, they were unable to inform the RA and seek prior permission for such shifting and installation. On noticing the said error by them, they came forth to disclose the same and has requested for post-facto regularization of the shifting and installation of 2 Nos. of EPCG goods at Posco India's premises in accordance with the relevant provisions of the FTP.<br><br>The Committee heard the submissions of the representative of the firm.<br><br>The Committee went through the statements made by the firm and noted that they have not fulfilled the EO on the date of shifting and installation of Capital Goods as well as supporting manufacturer name not mentioned in the EPCG authorization. |

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| | | | The Committee deliberated upon the case and decided to **reject** the request and directed RA concerned to recover duties along with interest immediately as per policy provisions. |
| 5 | PK Enterprises, Greater Noida<br><br>HQREPCGPRAPP00285758AM22 | 0530169420 dated 10.01.2017 | **Request for acceptance of same export product in HS Code 83024190, 84663090 instead of 48191090 in respect of EPCG Authorization No. 0530169420 Date 10.01.2017 under 0% Concessional Duty.**<br><br>The applicant has obtained EPCG Authorization No. 0530169420 Date 10.01.2017 for duty saved value of Rs. 831053.0 and EO worth US$ 72633.91 i.e. 6 times the duty saved on Capital Goods on FOB basis within a period of 6 years from date of issue of authorization. The annual average of the past export performance is Rs. 0.00 as per the condition sheet.<br><br>The firm has stated that they have fulfilled the EO and submitted the documents for redemption but CLA New Delhi has denied them since the export items do not match as allowed in EPCG License.<br><br>The firm has stated that they are the manufacturer of the Packing Material i.e., Corrugated Card Board Boxes and fulfill the requirement of the third-party exports with their packing material and are in an agreement with the final exporter of the primary products to export in their cardboard boxes. The firm also stated that value of their EO is considered to the extent of value of Corrugated Boxes only whereas actual export value is several times higher.<br><br>The Committee heard the submissions of the representative of the firm. Committee observed that, the applicant is stated to be supplying to packing material to ultimate exporter who is |

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| | | | packing their goods in the packing material supplied by EPCG authorization holder. These are local supplies and cannot be considered as third party exports. Accordingly, the Committee decided to **reject** the request. |
| 6 | PK Enterprises, Greater Noida<br><br>HQREPCGPRAPP00285964AM22 | 0530170643 dated 23.06.2017 | **Request for acceptance of same export product in HS Code 83024190, 84663090 instead of 48191090 in respect of EPCG Authorization No. 0530170643 Date 23.06.2017 under 0% Concessional Duty.**<br><br>The firm has stated that they have fulfilled the EO and submitted the documents for redemption but CLA New Delhi has denied them since the export items do not match as allowed in EPCG License.<br><br>The firm has stated that they are the manufacturer of the Packing Material i.e., Corrugated Card Board Boxes and fulfill the requirement of the third-party exports with their packing material and are in an agreement with the final exporter of the primary products to export in their cardboard boxes. The firm also stated that value of their EO is considered to the extent of value of Corrugated Boxes only whereas actual export value is several times higher.<br><br>The firm further stated that they have furnished the invoices for supply of Card Board Boxes to their Export Client against each invoice i.e. details of shipping invoice, details of Export details & their realization of payments and proceeds which have been submitted to CLA New Delhi. The firm stated that they have obtained disclaimer certificate from their exporter client which has been submitted along with various documents.<br><br>The Committee heard the submissions |

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| | | | of the representative of the firm. Committee observed that, the applicant is stated to be supplying to packing material to ultimate exporter who is packing their goods in the packing material supplied by EPCG authorization holder. These are local supplies and cannot be considered as third party exports. Accordingly, the Committee decided to **reject** the request. |
| 7 | Jaiprakash Associates Limited., Noida<br><br>01/60/162/490/AM20/PRC | 1. 0530135438 dated 29.12.2003<br>2. 0530135566 dated 15.01.2004<br>3. 0530135992 dated 31.03.2004<br>4. 0530136600 dated 16.07.2004<br>5. 0530136610 dated 20.07.2004<br>6. 0530137116 dated 01.10.2004<br>7. 0530137052 dated 24.09.2004<br>8. 0530137548 dated 08.12.2004<br>9. 0530137973 dated 02.02.2005<br>10. 0530138136 dated 25.02.2005<br>11. 0530138277 dated 21.03.2005<br>12. 0530138341 dated 30.03.2005<br>13. 0530138342 dated 30.03.2005<br>14. 0530138848 dated13.06.2005<br>15. 0530139260 dated 05.08.2005<br>16. 0530139291 dated 10.08.2005<br>17. 0530139065 dated 08.07.2005<br>18. 0530139134 dated 15.07.2005<br>19. 0530139324 dated 18.08.2005<br>20. 0530139323 dated | **Relaxation in Policy Procedure for not being able to submit original document / documents as prescribed in Exim Policy and procedures for redemption of 49 EPCG Licenses.**<br><br>The party has stated that they had obtained subject EPCG authorizations for import of capital goods/or spares for export of cement to various project authorities and were the sub contractor for the Projects awarded by NHAI and other authorities permitted to issue Project Authority Certificates funded by World Bank/Asian Development Bank/International bank for reconstruction and Development. They fulfilled EO against all the EPCG authorizations within the EOP but they lost all documents required to be submitted for redemption of the above EPG licenses. All the above Licenses were issued to them 10 to 15 years back and they are finding it very difficult to retrieve / reconstruct the documents required to be submitted for redemption.<br><br>The firm stated that they have been able to retrieve photocopies of the Project Authority Certificates issued and the same have been submitted to the Addl. DGFT, CLA, New Delhi and they have been regularly corresponding with the Main Contractors to issue the payment certificate required as per HBP. However they have not able to retrieve the payment certificates issued by some of the Main Contractor as many of the |

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| | | 18.08.2005<br>21. 0530139443 dated 02.09.2005<br>22. 0530139844 dated 03.11.2005<br>23. 0530140117 dated 23.12.2005<br>24. 0530140144 dated27.12.2005<br>25. 0530140651 dated14.03.2006<br>26. 0530140543 dated27.02.2006<br>27. 0530140542 dated27.02.2006<br>28. 0530141465 dated12.07.2006<br>29. 0530141464 dated12.07.2006<br>30. 0530141689 dated 08.08.2006<br>31. 0530141267 dated 09.06.2006<br>32. 0530141435 dated 07.07.2006<br>33. 0530141376 dated 22.06.2006<br>34. 0530141375 dated 22.06.2006<br>35. 0530141387 dated 23.06.2006<br>36. 0530141690 dated 08.08.2006<br>37. 0530141688 dated 08.08.2006<br>38. 0530141710 dated 10.08.2006<br>39. 0530141711 dated 10.08.2006<br>40. 0530141783 dated 23.08.2006<br>41. 0530142018 dated 25.09.2006<br>42. 0530142141 dated 16.10.2006<br>43. 0530142555 dated 04.12.2006<br>44. 0530142648 dated 19.12.2006<br>45. 0530143036 dated 08.02.2007 | Main Contractors do not exist anymore. Many have stated their unwillingness to issue duplicate copies of payment certificate as they no longer have such old records with them. However, they have now been able to get statement of their supplies and amount paid by them duly certified by some of the Main Contractor.<br><br>As they were not able to retrieve the payment certificates from the main contractor they submitted the following documents in Original to the Addl. DGFT, CLA, New Delhi:<br><br>a. Statement of supplies made to various Main Contractors duly verified and certified by Excise Authority.<br><br>b. Statement of payment received by us from various Main Contractor duly certified by our bankers confirming the receipt of payment through normal banking channel.<br><br>c. Statement of correlating the payment received by us through normal banking channels with the names of the Main Contractor duly certified by Chartered Accountant.<br><br>CLA, New Delhi has not redeemed Licenses as they have not been able to submit the documents required as per HBP and All the deemed exports/supplies made against the above EPCG Licenses are now correlated and duly verified and signed by Excise, Bank, Chartered Accountant and some Main Contractors.<br><br>The firm has submitted that they have provided Construction Services for Construction of Hydro Electric Dam to M/s. Jammu and Kashmir State Power Development Corporation Limited (JKSPDCL). They had obtained the contract for providing the services under International Bidding Process from J & K Power Development Corporation Ltd. in 1997 in Dollar |

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| | | 46. 0530142681 dated 21.12.2006<br>47. 0530142767 dated 03.01.2007<br>48. 0530143209 dated 05.03.2007<br>49. 0530143208 dated 05.03.2007 | terms. The realization is in Rs. but paid in foreign exchange as per RBI guidelines. However, any proof is not submitted from RBI.<br><br>The firm has submitted an e-mail dated 15.03.2022 wherein the earlier request has been revised to the following five requests in respect of 49 EPCG Authorizations :-<br>1. Request for Acceptance of Photocopies of Original Project Authority Certificates in lieu of Original Project Authority Certificates.<br>2. Request for Acceptance of Original Statement of supply Invoices duly attested by Excise Authorities giving details of supplies made to various Main Contactors of Project Authority.<br>3. Request for acceptance of (a) Confirmation letters of payment of Main Contactor for payment made by them in about 50% of cases. (b) Bank statement duly attested by Bank giving details of payment received from all Main Contactor of Project Authority. (c) Statement of payment received from Main Contractor of Project Authorities duly attested by CA to co-relate the payment received from main Contractor and Bank statement in lieu of Payment Certificate issued by the Main Contractor of Project Authority.<br>4. Request for acceptance of Original Installation Certificate issued by Excise Authorities with redemption ap plication as Exim Policy or HPB at the time of issue of License had no provision to |

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| | | | submit the installation certificate within Six months of issue of License.<br>5. Request for acceptance of Affidavit submitted as per Policy Circular Number PC07/2002 dated 11.07.2002, along with Original statement of supplies made duly attested by Excise Authorities in lieu of as all invoices have been lost/ destroyed.<br><br>The Committee heard the submissions of the representative of the firm and decided to **defer** the case for further examination. |
| 8 | Chiripal Poly Films Limited , Ahmedabad<br><br>HQRPRCAPPLY00258578AM22 | 0831003123 dated 12.11.2021 | **Request to Allow Import of Therminol 66 Heat Transfer Fluid under EPCG Authorization No. 0831003123 dated 12.11.2021 under 0% Concessional duty.**<br><br>The Committee observed that the party was called for the PH to explain their case. However they did not appear before the Committee. The Committee deliberated upon the case and decided to **defer** the case for next meeting. |
| 9 | TV18 Broadcast Ltd. (formerly known as M/s. Global Broadcast Pvt. Ltd.)<br><br>01/37/218/35/AM-14/EPCG-II | i. 0530139286 dated 10.08.2005<br>ii. 0530139858 dated 09.11.2005<br>iii. 0530141650 dated 02.08.2006<br>iv. 0530139517 dated 12.09.2005 | **Request for condonation of delay in endorsement of Group Company's name for fulfillment of EO in respect of EPCG authorizations No.0530139286 dated 10.08.2005, No.0530139858 dated 09.11.2005, No.0530141650 dated 02.08.2006 and No.0530139517 dated 12.09.2005.**<br><br>The firm (M/s Global Broadcast News Pvt. Ltd.) has stated that they had obtained EPCG Authorization no. 0530139286 dated 10.08.2005 and supposed to fulfill the export obligation within a period of 8 years reckon from the date of issue of Authorization. However, M/s Global Broadcast News |

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| | | | Pvt. Ltd. standalone could not meet the export obligation but the Group company i.e. M/s Viacom 18 Media Pvt. Ltd. have fulfilled EO. The firm has further stated that in terms of PN. no. 42 dt. 28.01.2004 read with Para 5.4 of FTP, they are allowed to fulfill 100% EO by Group Company within the original or extended EO period and whereas they have to maintain AEO of past 03 years of their Group Company i.e. M/s Viacom 18 Media Pvt. Ltd. Simultaneously.<br><br>Further, the firm has informed that during FY 2008-09 their company acquired equity shares to the tune of 33.33% in M/s. Viacom 18 Media Pvt. Ltd. thus becomes their Group Company at the end of the FY 2008-09 in terms of Chapter 9, Para 9.28 of Current Foreign Trade Policy. In terms of above mentioned P.N. No. 42 dt 28.01.2004, the benefit of 100% EO through Group Company is admissible from the date of application for the same. The firm has stated Due to oversight, as on 31.03.2009, they missed out to endorse Group Company's name i.e. Viacom 18 Media Pvt. Ltd. details on the above EPCG authorization. They have already fulfilled the Specific as well as average EO as on 31.03.2012 of the aforesaid EPCG authorization by considering Group Company's Export w.e.f. 31.03.2008 to 31.03.2012.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not endorsed Group Company's name on the EPCG Authorization. Committee further observed that as per Para 5.7.7 introduced by PN-42 dated 28.2.2004, stated that *"The aforesaid facilities shall be available for exports made on or after the date of application received for endorsement of alternate items and/ or the re-fixed export obligation subject to endorsement made on the license* |

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| | | | *subsequently irrespective of the date of issuance of license, provided the export obligation period including extended export obligation period is valid."*<br><br>Committee observed that applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 10 | DMS Technologies Pvt. Ltd., Mysore<br><br>HQRPRCAPPLY00163809AM22 | 0730008281 dated 06.10.2009 | **Request for condonation for late submission of Installation certificates against EPCG Authorization No. 0730008281 dt.06.10.2009 under 0% Concessional Duty.**<br><br>The applicant has stated that they have obtained EPCG Authorization from RA, Bangalore. The firm has informed that they have completed 100% EO. In this regard, the firm applied for EODC against above license. However, the firm has informed that they could not submit installation certificate due to their unawareness of the condition mentioned against Para 5.04 of HBP 2015-20.<br><br>As per IC issued by Office of the Assistant Commissioner of Central Tax GST Vijaynagar Division, the date of BOE is 06.11.2009 and CGs installed on 30.11.2009.<br><br>The firm has requested for condonation of delay in submission of Installation Certificates beyond stipulated time period which was issued by Office of the Assistant Commissioner of Central Tax GST Vijaynagar Division dt. 30.08.2017 in respect of above EPCG Authorizations.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in submission of installation certificate, subject to payment of |

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| | | | composition fee of Rs. 5000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.<br><br>**This has the approval of DG, DGFT.** |
| 11 | Shri Govindaraja Mills Private Limited, Tamil Nadu<br><br>HQRPRCAPPLY00353381AM22 | 3530005902 dated 26.02.2015 | **Request for 2 years EOP Extension i.e. 6+2 years in respect of EPCG Authorization No. 3530005902 dated 26.02.2015 under 0% Concessional duty.**<br><br>The firm has stated that they received their EPCG Authorization from JDGFT Madurai to export Cotton Yarn. The firm further stated that their EO was extended up to 26.02.2021 by JDGFT Coimbatore.<br><br>The firm has submitted that they couldn't fulfill their EO 100% in stipulated time period due to Covid-19 which further made the firm unable to fulfill their AEO 100% and risk taken by running of unit during the pandemic as textiles industry is labor oriented.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 12 | Shiva Texfabs Limited, Ludhiana | i. 3030009705 dated 12.06.2012 | **Request for Block-wise Extension and 2 years EOP Extension in respect of 06 EPCG Authorizations under** |

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| | HQREPCGPRAPP00372932AM22 | ii. 3030009900 dated 27.07.2012<br><br>iii. 3030009996 dated 17.08.2012<br><br>iv. 3030010271 dated 07.11.2012<br><br>v. 3030010436 dated 11.01.2013<br><br>vi. 3030010437 dated 11.01.2013 | **03% Concessional duty.**<br>The firm has stated that they are manufacturer exporter of readymade garments and polyester/cotton yarn having export house status.<br><br>The firm stated that they couldn't fulfill their EO 100% in Block-wise and in total EOP of 8 years due to Covid-19 pandemic, global slowdown and non availability of export orders. The firm further stated that they couldn't apply to RA for Block-wise and EOP Extension within the prescribed time period.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :-<br><br>(a) Extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009- 14 and late fee of Rs. 10,000/-.<br><br>(b) Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 13 | Shoeberry, Tamil Nadu<br><br>HQRPRCAPPLY00362958AM | 0430016831 dated 23.05.2017 | **Request for Waiver of Interest on payment of Duty Saved Amount towards penalty for non-fulfillment** |

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| | 22 | | **of EO in respect of EPCG Authorization No. 0430016831 dated 23.05.2017 under 0% Concessional duty.**<br>The firm has stated that they are requesting for waiver of interest towards penalty on payment of duty saved amount for non-fulfillment of EO for above mentioned authorization.<br><br>The firm further stated that due to the pandemic they haven't maintained annual average export performance and hence decided to pay the duty saved amount for closing the file.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 14 | Shoeberry, Tamil Nadu<br><br>HQRPRCAPPLY00370232AM22 | 0430018385 dated 09.07.2019 | **Request for Waiver of Interest on payment of Duty Saved Amount towards penalty for non-fulfillment of EO in respect of EPCG Authorization No. 0430018385 dated 09.07.2019 under 0% Concessional duty.**<br>The firm has stated that they are requesting for waiver of interest towards penalty on payment of duty saved amount for non-fulfillment of EO for above mentioned authorization.<br><br>The firm further stated that due to the pandemic they haven't maintained annual average export performance and wouldn't be able to fulfill it going in the future also. Hence the firm stated that they have decided to pay the duty saved amount for closing the file.<br><br>The Committee went through the statements made by the applicant and |

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| | | | noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 15 | Nomax Electrical Steel Private Limited, Kolkata<br><br>HQREPCGPRAPP00379022AM22 | 0230004936 dated 12.02.2010 | **Request for consideration of Export Item i.e. "Cold Rolled Grain Oriented" for EO fulfillment in respect of EPCG Authorization No. 0230004936 dated 12.02.2010 under 03% Concessional duty.**<br><br>The firm has stated that they had obtained the above mentioned EPCG authorization for import of capital goods and had fulfilled their EO 100% with export item "Cold Rolled Grain Oriented" (HSN Code: 72261100).<br><br>The firm has further stated that they are manufacturer and exporter of item "Cold Rolled Grain Oriented" (HSN Code: 72261100) and that the machinery "Type HJX(D22)-600 Cut-To-Length Line for Transformer Lamination" is required for manufacturing for this item. The firm however stated that at the time of issuance of EPCG Authorization they missed to mention the said export item.<br><br>Due to the above mentioned facts, the firm has requested to consider the exports of Cold Rolled Grain Oriented for fulfillment of EO and pass necessary approval for discharge of mentioned EPCG Authorization with the export item "Cold Rolled Grain Oriented".<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided |

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| | | | to **reject** the request. |
| 16 | Sathyanarayana Agro Industries, Raichur Karnataka<br><br>HQRPRCAPPLY00334620AM22 | 0730013096 dated 22.01.2014 | **Request for-**<br><br>1. **Condonation for delay of application for Block wise Extension**<br><br>2. **Second EOP Extension for 3 months i.e. beyond 6+2 years**<br><br>**In respect of EPCG Authorization No. 0730013096 dated 22.01.2014 under 0% Concessional duty.**<br><br>The firm has stated that they couldn't fulfill their EO 100% in 1st Block due to-<br><br>• Lack of export orders and unawareness of policy provisions<br>• Delay at DGFT Bangalore towards application for Block-wise and EOP Extension<br>• Covid-19 pandemic and financial burden on the firm<br>• Expiry of DGFT Notification No. 28 dated 23.09.2021<br><br>The firm further stated that their EPCG License has expired and they had applied to DGFT Bangalore for EOP Extension on 21.10.2021 which is still pending. The firm further states that they are yet to fulfill their EO 100% due to which they are requesting for 2 months of Extension on benefits of Notification 28 of DGFT<br><br>**In respect of 1st request:**<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment |

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| | | | of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the following conditions:-<br><br>(a)The proper installation certificate has been submitted within time limits as specified, and<br><br>(b)The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.<br><br>**This has the approval of DG, DGFT**.<br><br>**In respect of 2nd request:**<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the following conditions:-<br><br>(a)The proper installation certificate has been submitted within time limits as specified, and<br><br>(b)The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.<br><br>**This has the approval of DG, DGFT.** |
| 17 | Nutec Oil and Energy Pvt. Ltd., Chennai<br><br>HQRPRCAPPLY00096825AM | 0430011394 dated 03.07.2012 | **Request for second extension of EOP for two years i.e. beyond 6+2 years in respect of EPCG Authorization No. 0430011394 dated 03.07.2012 under** |

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| | 21 | | **0% Concessional duty - reg.**<br><br>The firm has stated that they had obtained EPCG authorization no. 0430011394 dated 03.07.2012 from RA, Chennai under Zero duty EPCG scheme with export obligation to export Carbon Black by Pyrolysis of tyres and EO to be fulfilled within a period of six years,<br><br>The firm has also stated that the raw material for manufacturing the export product is waste tyres and import of waste tyres was restricted for import. They applied to DGFT for Restricted item license (RIL) Vide file number 01/53/162/996/AM13/N-40/IC dt. 12.11.2012. But the authorization got issued only in 2016 i.e. after a lapse of 4 years. Originally they had planned to manufacture and export carbon black. Since four years' time period got lost due to non-issuance of RIL to them, in order to complete the Export Obligation, they got crumb rubber and fuel oil also included as export products in their EPCG authorization.<br><br>The firm has further stated that since, the plant was idle for 4 years due to delay in issuance of RIL by DGFT, it took a long time to restart the plant and hence they paid composition fees and got 2 years extension (6 to 8 years) from RA, Chennai. But even with this extension has been allowed which incidentally expired in Jan 2021. Since their export market is Canada, Australia, Malaysia and Sri Lanka and markets in those countries had huge disruptions initially due to weak global cues and later due to Covid-19, they couldn't commence their exports till now. Now, they have started getting orders.<br><br>The Committee went through the statements made by the firm and noted |

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| | | | that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the Committee decided to **reject** the request of the applicant. |
| 18 | Ganesh Industries, Hyderabad<br><br>HQREPCGPRAPP00156639AM22 | 0730012728 dated 25.09.2013 | **Request for granting special extension of EOP for 2 years from the date of approval in respect of EPCG Authorization No. 0730012728 dated 25.09.2013 under 0% Concessional duty.**<br><br>The firm has stated that they could not complete EO 100% within stipulated time due to non feasible export rates as compared to domestic rates with a volatile market. The firm stated that it had sent a representation in terms of Para 5.14 of HBP of FTP 2015-20 requesting JDGFT, Bangalore to extend block-wise extension by paying composition fee. The RA in return had raised deficiencies which couldn't be responded by the firm due to Covid-19 restrictions.<br><br>Due to the pandemic, the firm stated that it couldn't attend to fulfillment of EO in stipulated time.<br><br>The firm has got the Bank Guarantee extended for further2.5 years i.e. till 24.12.2023 as desired by Addl. DGFT, Bangalore. As per RA Report the firm has not taken EO extension from 6 to 8 years.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. |

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| | | | The above relaxation is also subject to the following conditions:-<br><br>(a)The proper installation certificate has been submitted within time limits as specified, and<br><br>(b)The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.<br><br>**This has the approval of DG, DGFT.** |
| 19 | YNG Steels Limited, New Delhi<br><br>HQRPRCAPPLY00173599AM22 | 0530158548 dated 14.06.2012 | **Request for EOP Extension up to till 31.08.2021 in respect of EPCG Authorization No. 0530158548 dated 14.06.2012 under 0% Concessional duty.**<br><br>The applicant has obtained EPCG Authorization No. 0530158548 dated 14.06.2012 for duty saved value of Rs. 2345255.45 and EO worth US$ 253312.91 i.e. 6 times the duty saved on Capital Goods on FOB basis within a period of 6 years from date of issue of authorization. The annual average of the past export performance is Rs. 0.00 as per the condition sheet.<br><br>The firm has stated that they have completed their EO 100% but couldn't fulfill it in stipulated time.<br><br>The Committee noted that the firm has already obtained 1st EOP extension i.e. 6+2 years i.e. up to 14.06.2020.<br><br>The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period as per DGFT's Public Notice No. 67 dated 31.3.2020 and Notification No. 28/2015-2020 dated 23.09.2021. |
| 20 | YNG Steels Limited, New Delhi | 0530158548 dated 14.06.2012 | **Request for acceptance of Installation Certificate certified by Central Excise Authority for closure** |

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| | HQREPCGPRAPP00386601AM22 | | **of EPCG Authorization No. 0530158548 dated 14.06.2012 under 0% Concessional Duty.**<br><br>The firm has stated that they have submitted Copy of Installation Certificate duly certified by Central Excise Authority. The firm further stated that the original Installation Certificate along with BOE and EPCG License has been misplaced along with other documents while shifting of their office<br><br>The firm has requested to accept the copy of Installation Certificate issued by Central Excise Authority as CLA is not considering the same. The firm has added that they have completed their EO 100% before 31.12.2021 yet unable to get the license redeemed from RA.<br><br>The firm has not enclosed the mentioned Installation Certificate for which we can call for a copy of the same. The firm was requested to provide copy of Installation Certificate via E-mail in reply to which the firm has not furnished the reply.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 21 | SMP Textiles Mills Pvt. Ltd, Tamil Nadu<br><br>HQRPRCAPPLY00392435AM22 | 3530004497 dated 20.04.2011 | **Request for first EOP Extension for 2 years up to 31.12.2023 in respect of EPCG Authorization No. 3530004497 dated 20.04.2011 under 03% Concessional Duty.**<br><br>The firm has stated that they had obtained 16 EPCG Authorizations and received EODC in 13 out of them by fulfilling 100% EO and 3 EPCG |

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| | | | Authorizations are pending for fulfillment of EO out of which the firm is applying for EOP Extension for 2 years for subject authorization no. 3530004497 dated 20.04.2011.<br><br>The firm stated that they couldn't fulfill 100% EO in stipulated time period for the mentioned authorization due to global crisis, Covid-19 pandemic and non-achievement of Annual Average Export Value.<br><br>The Extended EOP of the firm got expired on 19.04.2021 and was automatically extended up to 31.12.2021 as per DGFT Notification 28/2015-20 dated 23.09.2021. The firm has requested for second EOP Extension for 2 years post this date i.e. up to 30.12.2023.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow condonation for delay in approaching RA for second extension in EOP (10th year to 12th year) i.e. up to 30.12.2023 with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 (b) of HBP 2009-14.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 22 | SMP Textiles Mills Pvt. Ltd, Tamil Nadu<br><br>HQRPRCAPPLY00393892AM22 | 3530004915 dated 18.06.2012 | **Request for EOP Extension for 2 years up to 31.12.2023 in respect of EPCG Authorization No. 3530004915 dated 18.06.2012 under 03% Concessional Duty.** |

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| | | | The firm has stated that they obtained 16 EPCG Authorizations and received EODC in 13 out of them by fulfilling 100% EO and 3 EPCG Authorizations are pending for fulfillment of EO out of which the firm is applying or EOP Extension for 2 years for subject authorization 3530004915 dated 18.06.2012<br><br>The firm stated that they couldn't fulfill 100% EO in stipulated time period for the mentioned authorization due to global crisis, Covid-19 pandemic and non-achievement of Annual Average Export Value**. The firm has not availed 8+2 EOP Extension from concerned RA yet.**<br><br>The EOP of the firm got expired on 17.06.2020 and was extendable up to 31.12.2021 as per Public Notice No. 67/2015-20 dated 31.03.2020 and DGFT Notification 28/2015-20 dated 23.09.2021. The firm has requested for EOP Extension for 2 years post this date i.e. up to 30.12.2023.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) i.e. up to 30.12.2023 on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |

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| 23 | Upkar Stationery Private Limited, Agra<br><br>HQREPCGPRAPP00360963AM22 | 0630005372 dated 19.06.2015 | **Request for Condonation for late submission of Installation Certificate in respect of EPCG Authorization No. 0630005372 dated 19.06.2015-reg. under 0% Concessional Duty.**<br><br>The firm has stated that they were unable to full EO 100% in 1st Block within stipulated time due to absence of export orders due to recession and fluctuations in product rates in international markets. The firm further stated that they were unable to apply to RA in stipulated time for Block-wise extension due to unawareness of policy provisions.<br><br>The firm further stated that they couldn't fulfill their EO 100% in stipulated time period due to unfavorable market conditions, financial constraints, non receipt of export orders and Covid-19 pandemic. The firm further stated that they were unable to apply to RA in stipulated time for EOP extension for 2 years due to unawareness of policy provisions.<br><br>The firm has also stated that they are looking for relaxation of procedural lapse of delay in submission of Installation Certificate issued by Chartered Engineer within prescribed time period due to unawareness of policy procedures. The firm further stated that CG's were installed and IC was obtained within time period.<br><br>The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of their request and accordingly, the Committee decided to **reject** the request of the applicant. |
| 24 | MD Enterprises (Pithampur), New Delhi | 0530172566 dated 03.07.2018 | **Request for condonation for late submission of Installation certificate against EPCG Authorization** |

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| | HQREPCGPRAPP00316161AM22 | | **No. 0530172566 dt. 03.07.2018 under 0% Concessional Duty - reg.**<br><br>As per Installation certificate issued by Office of Assistant Commissioner of Customs, Customs Circle Ujjain on 21.12.2018, CG was imported on 27.08.2018 and installed at the premises place on 06.10.2018. The firm has stated that they could not submit installation certificate within stipulated time period.<br><br>The reasons given by the firm for late submission of installation certificate is that a lot of time of management was wasted in search of adequate operators and engineers to run the machinery. After long runs and trials of machinery finally they were able to get quality product in November, 2019. Thereafter, due to spread Covid-19 pandemic they were unable to submit the Installation certificate. However, they managed to submit the Installation Certificate issued by Office of Assistant Commissioner of Customs, Customs Circle Ujjain with RA on 13.7.2021 i.e., beyond the stipulated time period for submission of Installation Certificate.<br><br>The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in submission of installation certificate, subject to payment of composition fee of Rs. 5000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.<br><br>**This has the approval of DG, DGFT.** |
| 25 | Saraj Estates Private Limited, Kolkata<br><br>HQREPCGPRAPP00356257AM22 | 0230009528 dated 23.05.2014 | **Request for 1st block EOP Extension in respect of EPCG Authorization No. 0230009528 dated 23.05.2014 under 0% Concessional duty.**<br><br>The applicant has obtained EPCG |

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| | | | Authorization No. 0230009528 dated 23.05.2014 for duty saved value of Rs. 1401607.7 and EO worth US$ 129788.29 i.e. 6 times the duty saved on Capital Goods on FOB basis within a period of 6 year from the date of issue of authorization. The annual average of the past export performance is Rs. 0.00 as per the condition sheet.<br><br>The firm stated that they couldn't fulfill their EO 100% in 1st Block in stipulated time period due to unfavorable market situations of textile sector. The firm further stated that they have paid the requisite fees of Rs. 2000 on account of EPCG Committee fee.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the following conditions:-<br><br>(a) The proper installation certificate has been submitted within time limits as specified, and<br><br>(b) The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.<br><br>**This has the approval of DG, DGFT.** |
| 26 | Saraj Estates Private Limited, Kolkata<br><br>HQREPCGPRAPP00384732A | 0230009648 dated 24.07.2014 | **Request for EOP Extension for 2 years up to 30.12.2023 in respect of EPCG Authorization No. 0230009648 dated 24.07.2014 under 0%** |

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| | M22 | | **Concessional Duty.**<br><br>The firm has stated that they couldn't fulfill their EO 100% in stipulated time period due to unfavorable market situation of Textile Sector. The firm has requested for EOP Extension up to 31.12.2023 as their initial EOP expired on 31.12.2021 as per DGFT's Notification No. 67/2015-2020 dated 31.03.2020 and 28/2015-2020 dated 23.09.2021.<br><br>**In respect of request for EOP Extension up to 31.12.2021**:<br><br>The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period **up to 31.12.2021** as per DGFT's Public Notice No. 67 dated 31.3.2020 and Notification No. 28/2015-2020 dated 23.09.2021.<br><br>**In respect of request for EOP Extension up to 30.12.2023**:<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 6 yrs to 8 yrs) i.e. up to 30.12.2023 on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |

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| 27 | Saraj Estates Private Limited, Kolkata<br><br>HQREPCGPRAPP00384747AM22 | 0230009528 dated 23.05.2014 | **Request for EOP Extension for 2 years up to 31.12.2023 in respect of EPCG Authorization No. 0230009528 dated 23.05.2014 under 0% Concessional Duty.**<br><br>The firm has stated that they couldn't fulfill their EO 100% in stipulated time period due to unfavorable market situation of Textile Sector. The firm has requested for EOP Extension up to 31.12.2023 as their initial EOP expired on 31.12.2021 as per DGFT's Notification No. 67/2015-2020 dated 31.03.2020 and 28/2015-2020 dated 23.09.2021.<br><br>**In respect of request for EOP Extension up to 31.12.2021**:<br><br>The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period **up to 31.12.2021** as per DGFT's Public Notice No. 67 dated 31.3.2020 and Notification No. 28/2015-2020 dated 23.09.2021.<br><br>**In respect of request for EOP Extension up to 31.12.2023**:<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 6 yrs to 8 yrs) i.e. up to 30.12.2023 on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. |

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| | | | **This has the approval of DG, DGFT.** |
| 28 | John Distilleries Pvt. Ltd., Bangalore<br><br>HQRPRCAPPLY00273910AM22 | 0730012984 dated 17.12.2013 | **Request for second extension of EOP for further two years i.e. beyond 6+2 years in respect of EPCG Authorization No. 0730012984 dt. 17.12.2013 under 0% Concessional duty.**<br><br>The firm has stated that they could not fulfill EO within the extended period i.e. 16.12.2021 due to Covid-19 pandemic. Therefore, the firm has requested for further extension of EOP for two years i.e. 16.12.2023 in order to fulfill their EO against the above authorization.<br><br>The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the Committee decided to **reject** the request of the applicant. |
| 29 | Synthetic PackersPrivate Limited, Bangalore<br><br>HQRPRCAPPLY00370758AM22 | 0730014567 dated 09.06.2015 | **Request for Policy Relaxation by relief in annual average by 25% for HS code 39201019, 39172110 & 39232100 in respect of EPCG Authorization No. 0730014567 dated 09.06.2015 under 0% Concessional duty.**<br><br>The applicant has obtained EPCG Authorization No. 0730014567 dated 09.06.2015 for duty saved value of Rs. 150139.00 and EO worth US$ 14310.30 i.e. 6 times the duty saved on Capital Goods on FOB basis within a period of 6 year from the date of issue of authorization. The annual average of the past export performance is Rs. 0.00 as per the condition sheet.<br><br>The firm has stated that they have not |

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| | | | maintained the Annual average for above mentioned EPCG authorization due to Covid-19 pandemic causing shortfall in export orders. The firm further stated that they have completed their Export Obligation 100%.<br><br>The Committee deliberated upon the case and decided to **remand** the case to RA, Bangalore to examine as per the Policy Circulars issued under the provisions of Para 5.19 of HBP, 2015-20 for re-fixation of the Average EO where total exports in any sector/product group has declined by more than 5% as compared to the previous year. |
| 30 | Neeraj Jain and Co., Ludhiana<br><br>HQREPCGPRAPP00380437AM22 | i.3030010487 dated 29.01.2013<br>ii.3030013809 dated 26.03.2015 | **Request for Total EOP Extension in respect of EPCG Authorization Nos. 3030010487 dated 29.01.2013 (for 8+2 years) under 03% Concessional Duty and 3030013809 dated 26.03.2015 (for 6+2 years) under 0% Concessional duty.**<br><br>The firm has stated that they couldn't fulfill their EO 100% in stipulated time period due to lack of export orders. The firm has requested to grant extension for both the authorizations which have already expired to enable the firm to do current shipments under the same.<br><br>**In respect of EPCG Authorization No. 3030010487 dated 29.01.2013 under 03% Concessional Duty:**<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. |

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| | | | The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.**<br><br>**In respect of EPCG Authorization No. 3030013809 dated 26.03.2015 under 0% Concessional Duty:**<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 31 | Popular Garmentsand Knit Feb Private Limited, Kolkata<br><br>HQREPCGPRAPP00325027AM22 | 0230008934 dated 08.07.2013 | **Request for 1 year EOP Extension up to 31.12.2022 i.e. beyond 6+2 years in respect of EPCG Authorization No. 0230008934 dated 08.07.2013 under 0% Concessional Duty-reg.**<br><br>The applicant has obtained EPCG Authorization No. 0230008934 dated 08.07.2013 for duty saved value of Rs. 8179774.29 and EO worth US$ 819722.23 i.e. 6 times the duty saved on Capital Goods on FOB basis within a period of 6 years from date of issue of authorization. The annual average of the past export performance is Rs. |

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| | | | 0.00 as per the condition sheet.<br><br>The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension beyond 8th year and accordingly, the Committee decided to **reject** the request of the applicant. |
| 32 | Swan Energy Ltd., Gujarat<br><br>HQRPRCAPPLY00122391AM22 | 0330025407 dated 08.03.2010 | **Request for EOP Extension till 31.12.2023 for EPCG License No-330025407 dated 08.03.2010 including complete relaxation on late penalty under 03% Concessional Duty.**<br><br>The firm has obtained EPCG Authorization No. 330025407 dated 08.03.2010 for worth US$ 12,398,401.71 i.e. 6 times the duty saved on Capital Goods on FOB basis within a period of 6 years from date of issue of authorization.<br><br>DRI, Lucknow has issued a letter on 21.12.2021 for subject authorization stating that DRI has taken up the investigation in the matter and requested that no relaxation request of importer may be entertained in respect of the EPCG License No: 0330025407 dt.08.03.2010, without confirmation from their office.<br><br>The Committee decided to **defer** the case for further examination on file. |
| 33 | Usha Martin Limited, Kolkata<br><br>HQREPCGPRAPP00166448AM22 | 0230007259 dated 25.10.2011 | **Request for re-fixation of Average Export Obligation in respect of EPCG Authorization No. 0230007259 dated 25.10.2011 under 03% Concessional Duty-reg.**<br><br>The firm has stated that it is required to fulfill EO by export of the following products: |

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| | | | 1. Steel Bars, Steel Wire Rods<br>2. Steel Wires<br>3. Steel Wire Ropes, Stranded Wire (Steel Wire Strand)<br><br>2. The firm further stated that AEO in respect of the said license has been fixed with respect to export performance which included export sales of Iron Ore, Iron Ore Fines and Machinery for the preceding three years which are not related to export product. Therefore, AEO in respect of the said license needs to be revised after excluding the export sales of Iron Ore, Iron Ore Fines and Machinery.<br><br>The firm has highlighted Para 5.5 of FTP 2009-14 as reference which provides that AEO would be the arithmetic mean of export performance in the last three years for the same and similar products which are manufactured by the applicant and from the export of which, the export obligation is to be achieved.<br><br>As per Letter dated 16.12.2021 issued from R.A. Kolkata for compliance of the following points:-<br><br>• C.A. Certificate should be produced in ANF-5B format<br>• The Certificate is to be backed by S/Bills wise statement for each Group/Category duly certified by C.A, Statement should contents items of exported.<br>• To clarify the product described \`Ismal\` (HS Code: 7326) used in the C.A. Certificate.<br><br>The applicant has not yet furnished the same to RA Kolkata.<br><br>The Committee deliberated upon the case and decided to **remand** the case to RA with a direction to the firm to submit the requisite documents to RA, |

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| | | | Kolkata as requested by them vide their letter dated 16.12.2021. |
| 34 | Goyal Proteins Ltd., Kota<br><br>HQREPCGPRAPP00285620AM22 | 1330004216 dated 08.08.2014 | **Request for extension of 1st block and EOP for further six months in respect of EPCG Authorization No. 1330004216 dt. 08.08.2014 under 0% Concessional Duty-reg.**<br><br>The firm has stated that they could not get export orders from buyers due to hard competition in the international market in last 2-3 years. Therefore, their Imports and Exports were adversely affected. The product prices value also increased compared to pre-Covid-19 situations, and increased priced value was not according to their authorization value. As a result their authorization expired without fulfilling the EO.<br><br>The firm has also stated that they could not apply for extension of EOP to RA, Jaipur within the prescribed time. The firm has further stated that they have now got the orders for similar another product (SOYALECITHIN, HS CODE: 29232010). Now, they require extension of 1st Block and EOP for further six months for fulfillment of EO through export of similar product and they possess manufacturing facility of same product since 2011 and same product is registered with DIC. As per EPCG Authorization, the applicant was supposed to export Solvent Ext Soya (ITCHS Code 21069009).<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :-<br><br>(a) Extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved |

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| | | | amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009- 14 and late fee of Rs. 10,000/-.<br><br>(b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 35 | Borosil Glass Works Ltd., Mumbai<br><br>HQRPRCAPPLY00119242AM22 | 0330047937 dated 09.10.2017 | **Request for change of Name (From Borosil Glass Works Ltd. to BOROSIL LIMITED) and IEC Code from IEC # 0388038772 to IEC # 1310021236 in respect of EPCG Authorization No. 0330047937 dt.09.10.2017 under 0% Concessional Duty -reg.**<br><br>The applicant has stated that as per demerger and merger order from NCLT and Ministry of Corporate Affairs, an export product of above EPCG Authorization being demerged from BOROSIL GLASS WORKS LTD and merged into BOROSIL LIMITED (BL) IEC # 1310021236. Accordingly, they had submitted all relevant documents to RA, Mumbai on 14.09.2020 via email to amend the IEC number and name on the above EPCG Authorization. However, RA, Mumbai issued a D/L dt. 12.10.2020 to the firm stating as under –<br><br>i. Whether the IEC of M/s Borosil Glass Works Ltd has been cancelled<br><br>ii. No of EPCG Authorization |

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| | | | issued in favor of ( The Transferee Company of Demerged Company)<br><br>iii. EO status of license/authorization issued to the IEC<br><br>iv. EO monitoring action like Demand Notice / Refusal Order/ECA as per FTP/HBP initiated<br><br>v. Or IEC Blacklisted.<br><br>vi. To submit amendment of name issued by Registrar of Companies (ROC)<br><br>vii. Submit Documents for re-fixing the Average EO<br><br>DD No 643260 dt 18.10.2017 Rs 5,800/- for enhancement made vide amendment sheen no 1. The said DD not deposited in bank and is time barred, Hence required to be revalidated by the bank authorities.<br><br>In response, the applicant has submitted all necessary documents as per D/L to RA Mumbai. After submission, they were informed by the RA, Mumbai to apply online on DGFT Portal as there is no provision for these types of amendments with the RA. The applicant has also stated that they have tried to amend the license on the new system but not found any option related to their request. It is submitted that they also tried to make complaints online but found it difficult in processing the complaint on the portal. After inquiring with RA, Mumbai, it was informed to them to contact the IT cell of DGFT Delhi since there is no provision for this type of amendment wherein the product is demerged from one company and merged into another company.<br><br>The Committee deliberated upon the |

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| | | | case and decided to **direct** RA concerned to follow the circular issued by DGFT in case of proceedings initiated before NCLT under IBC Code, 2016 against firm/company which have outstanding export obligation/liabilities under the FTP Schemes. |
| 36 | Jacs Halinsa, Chennai<br><br>HQREPCGPRAPP00278023AM22 | 0430014738 dated 25.06.2015 | **Request for condonation for late submission of Installation certificate against EPCG Authorization No. 0430014738 dt. 25.06.2015 under 0% Concessional Duty -reg.**<br><br>As per Installation certificate issued by Chartered Engineer 28.08.2015, CGs were imported on 03.08.2015 and installed at the premises on 27.08.2015. The firm has stated that they had installed their machinery within the specified period and obtained installation certificate. The firm has also stated that due to oversight, they have not submitted Installation Certificate to RA. In response, RA, Chennai has issued Deficiency Letter dated 21.10.2021 (not attached) and advised them to approach EPCG committee.<br><br>The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of their request and accordingly, the Committee decided to **reject** the request of the applicant. |
| 37 | K I C Metaliks Ltd., Kolkata<br><br>HQRPRCAPPLY00276444AM22 | 0230005325 dated 03.06.2010 | **Request for:**<br>1. **Extension of EOP for 1 year i.e. from 9th to 10th year**<br>2. **Second EOP Extension i.e. from 10th to 12th year**<br><br>**In respect of EPCG Authorization No. 0230005325 dt. 03.06.2010 under 03% Concessional duty - reg.** |

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| | | | The firm has stated that they could not fulfill 100% EO within the extended time period i.e. 8+1 years. The firm has also stated that they have fulfilled the EO after expiry of extended EOP i.e. March, 2019. Therefore, the firm has requested for extension of EOP for 1 year i.e. March' 2020in order to fulfill EO.<br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow:<br>i. Condonation for delay in approaching RA for EOP extension for 1 years (from 9th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2004-09 and late fee of Rs. 10,000/-.<br>ii. Condonation for delay in approaching RA for second extension in EOP (10th year to 12th year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 (b) of HBP 2009-14.<br>The above relaxation is also subject to the following conditions:-<br>a. The proper installation certificate has been submitted within time limits as specified, and<br>b. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 8th to 12th year) has already expired<br>**This has the approval of DG, DGFT.** |

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| 38 | Citizen Umbrella Manufacture Ltd.,Kolkata<br><br>HQRPRCAPPLY00308991AM22 | 0230007154 dated 19.09.2011 | **Request for acceptance installation certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG License No. 0230007154 dt. 19.09.2011 under 03% Concessional duty - reg.**<br><br>The firm has stated that they had fulfilled EO and applied for EODC to RA, Kolkata against above EPCG Authorization. In response, RA, Kolkata issued D/L informing them to submit installation certificate issued by Central Excise instead of Chartered Engineer. The firm has further stated that they have submitted copy of Installation Certificate to the Jurisdictional Central Excise Authority for intimation/record.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 39 | Impact Promotions, Delhi<br><br>HQREPCGPRAPP00330510AM22 | 0530164111 dated 07.01.2015 | **Requests against EPCG Authorization No. 0530164111 dated 07.01.2015:**<br><br>i. **Extension of 1st Block period against above EPCG Authorizations**<br>ii. **Extension of EOP for 2 years**<br>iii. **Condonation for late submission of Installation certificate against above EPCG Authorization.**<br>iv. **Regularization of excess duty credit utilized within 10% under 0% Concessional duty**<br><br>In respect of 1st and 2nd request, the applicant has stated that they could |

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| | | | not complete Block-wise EO because of absence of export orders and difficulties in securing export orders due to recession and fluctuation of rates of their product in the global market and also could not apply to RA within the stipulated time for extension of 1st Block period and extension of EOP for 2 years due to unawareness of the Policy Provisions.<br><br>2. In respect of 3 rd request, as per Installation certificate issued **by Chartered Engineer on 10.03.2015**, CG was imported on 04.02.2015 and installed at the premises on 25.02.2015. The firm has stated that they failed to submit installation certificate to CLA, New Delhi due to unawareness of policy procedures.<br><br>3. In respect of 4th request, the applicant has stated that they have excess utilized the duty saved amount for Rs. 87,039/- which is within the 10% limit. Application fees of Rs. 87/- could not be deposited in prescribed time. Therefore, the applicant has requested for regularization of excess duty credit utilized within 10% on EPCG Authorization.<br><br>A reference had been received from the Office of DRI, Patna Regional Unit dated 15.03.2022 stating that since an enquiry has already been initiated by this office therefore it is requested not to entertain any application for extension of export obligation period in respect of subject EPCG Authorization.<br><br>The Committee decided to **defer** the case for further examination on file. |
| 40 | Shri Vishnu Industries, Amritsar<br><br>HQREPCGPRAPP00357800AM22 | 1230000742 dated 20.01.2011 | **Request for second EOP Extension for 2 years i.e. beyond 8+2 years in respect of EPCG Authorization No. 1230000742 dated 20.01.2011 under 03% Concessional duty.**<br>The firm has stated that they couldn't |

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| | | | complete their EO 100% in stipulated time period due to slump in international market of their export product and Covid-19 pandemic. The firm further stated that they got their EOP extended up to 19.01.2021and have EO fulfilled up to 31.78%.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow condonation for delay in approaching RA for second extension in EOP ($10^{th}$ year to $12^{th}$ year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 (b) of HBP 2009-14.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 41 | Texvision Fashion, Delhi<br><br>HQREPCGPRAPP00324095AM22 | 0530161821 dated 11.11.2013 | **Request for 1 year EOP Extension i.e. 6+1 years in respect of EPCG Authorization No. 0530161821 dated 11.11.2013 under 0% Concessional duty.**<br><br>The firm has stated that they are manufacturers of fabrics and garments and hired a consultant for filing application for EOP extension who expired due to Covid-19 in 2020. The firm further stated that due to this they couldn’t apply for EOP Extension on time as all original documents were in the Consultant’s possession and its recovery was a lengthy process.<br><br>The firm stated that they couldn’t fulfill their EO 100% in stipulated time period due to Covid-19 and its |

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| | | | lockdowns.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EOP extension for 1 year (from 6 yrs to 7 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the following conditions:-<br><br>a. The proper installation certificate has been submitted within time limits as specified, and<br><br>b. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 7 years), has already expired.<br><br>**This has the approval of DG, DGFT.** |
| 42 | Shiva Fibres Private Limited, Ludhiana<br><br>HQREPCGPRAPP00322962AM22 | 3030011687 dated 01.10.2013 | **Request for forgoing enhanced EO portion by paying enhancement fee @ 2% for 2nd Block in respect of EPCG Authorization No. 3030011687 dated 01.10.2013 under 0% Concessional duty.**<br><br>The firm has stated that their EO stands fulfilled 100% within enhanced EOP but while applying for extension of 2nd Block, their EO was enhanced by 20% in March 2020 whereas as per Public notice No. 01 dated 18.04.2013, RA should have enhanced it by 10%. The firm further stated that as they had sufficient orders in hand they opted for enhancement of EO rather than paying extension fees.<br><br>The firm stated that immediately after enhancement in March 2022, Covid-19 pandemic which struck their |

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| | | | business.<br><br>After deliberation on the request of the firm, the Committee decided to **defer** the case with the directions to call for a report from RA concerned on the submissions made by the applicant. |
| 43 | Sai Sindhu Cotton Industries, Warangal<br><br>HQRPRCAPPLY00348243AM22 | 0930007859 dated 20.01.2012 | **Request for 2 months EOP Extension (beyond 8+2 years) for fulfillment of EO in respect of EPCG Authorization No. 0930007859 dated 20.01.2012 under 03% Concessional duty.**<br><br>The applicant has obtained EPCG Authorization No. 0930007859 dated 20.01.2012 for duty saved value of Rs. 3231981.00 and EO worth US$ 421276.54 i.e. 6 times the duty saved on Capital Goods on FOB basis within a period of 6 years from date of issue of authorization. The annual average of the past export performance is Rs. 0.00 as per the condition sheet.<br><br>The firm has stated that they obtained EPCG Authorization for procurement of CGs for Ginning and manufacture of Raw Cotton and processed Cotton. The firm further stated that they couldn't fulfill their EO 100% ins stipulated time period due to –<br><br>• Dominance of Cotton Corporation of India in procurement of cotton directly from farmers and impact of MSP on ginning mills<br>• Difficulty in procurement of raw cotton at feasible prices and to compete with international players at much lower prices<br>• Covid-19 pandemic impacts<br>• Financial burden on the firm<br><br>The firm also stated that they availed 1st EOP Extension in view of new |

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| | | | export orders from RA Hyderabad up to 19.01.2022. The firm has requested to extend the benefits of DGFT Notification N0. 28 dated 23.09.2021 for additional 2 months to complete in hand export orders and fulfill EO 100%.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow condonation for delay in approaching RA for second extension in EOP (10th year to 12th year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 (b) of HBP 2009-14.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 44 | S.S Industrial Products, Chennai<br><br>HQRPRCAPPLY00350594AM22 | 0430013605 dated 07.04.2014 | **Request for second EOP Extension 2 years i.e. beyond 6+2 years in respect of EPCG Authorization No. 0430013605 dated 07.04.2014 under 0% Concessional duty.**<br><br>The firm has stated that they received their EPCG Authorization to export "other brushes constituting parts of machine appliances or vehicles". The firm further stated that their EO was extended up to 07.04.2022 by ADGFT Chennai.<br>The firm has submitted that they couldn't fulfill their EO 100% in stipulated time period due to-<br><br>• 2015 Chennai Floods causing damage to machines and |

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| | | | premises and paused operations<br>• Loss of export orders from Qatar due to Covid-19 Pandemic leading to closed doors to foreigners<br>• A micro industry which is unable to go for direct marketing programs<br>• Financial burden of the company with affected cash flows and turnover<br><br>The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension for 8th to 10th year and accordingly, the Committee decided to **reject** the request of the applicant. |
| 45 | Vetrivel Explosives Private Limited, Salem, Tamil Nadu (formely known as Sivasakthi Hotels Private Limited)<br><br>HQRPRCAPPLY00390097AM22 | 3230016349 dated 19.02.2011 | **Request for EOP Extension for 2 years up to 30.12.2023 in respect of EPCG Authorization No. 3230016349 dated 19.02.2011 under 03% Concessional Duty.**<br><br>The firm (M/s Vetrivel Explosives Pvt. Ltd. formerly in the name of M/s Sivasakhi Hotels Pvt. Ltd, amalgamated against the High Court of Madras Order) has stated that M/s Sivasakhi Hotels Pvt. Ltd. had obtained 11 EPCG Authorizations and were able to fulfill EO 100% in stipulated time period for 9 respective Authorizations and receive EODC for the same. Out of the remaining 2 Authorizations, the firm has requested for EOP Extension for 2 years for Authorization No. 3230016349 dated 19.02.2011.<br><br>2. The firm further stated that they were unable to fulfill EO 100% against the subject authorization within stipulated time period due to Covid-19 pandemic as they earn foreign exchange |

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| | | | only by providing hotel services to foreigners.<br><br>After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination. |
| 46 | Vetrivel Explosives Private Limited, Salem, Tamil Nadu (formely known as Sivasakthi Hotels Private Limited)<br><br>HQRPRCAPPLY00392149AM22 | 3230017201 dated 20.09.2011 | **Request for EOP Extension for 2 years up to 20.09.2023 in respect of EPCG Authorization No. 3230017201 dated 20.09.2011 under 03% Concessional Duty.**<br><br>The firm (M/s Vetrivel Explosives Pvt. Ltd. formerly in the name of M/s Sivasakhi Hotels Pvt. Ltd, amalgamated against the High Court of Madras Order) has stated that M/s Sivasakhi Hotels Pvt. Ltd. had obtained 11 EPCG Authorizations and were able to fulfill EO 100% in stipulated time period for 9 respective Authorizations and receive EODC for the same. Out of the remaining 2 Authorizations, the firm has requested for EOP Extension for 2 years for Authorization No. 3230017201 dated 20.09.2011.<br><br>The firm further stated that they were unable to fulfill EO 100% against the subject authorization within stipulated time period due to Covid-19 pandemic as they earn foreign exchange only by providing hotel services to foreigners.<br><br>After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination. |
| 47 | Vishindas Holaram, Mumbai<br><br>HQRPRCAPPLY00387486AM22 | 0330044743 dated 05.07.2016 | **Condonation of procedure lapse of non-mentioning of EPCG Authorization No. and File No. on EDI Shipping Bills affecting the fulfillment of EO in respect of EPCG Authorization No. 0330044743 dated 05.07.2016 under 0% Concessional Duty.**<br>The firm has stated that they have |

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| | | | made substantial Exports of Cut & Polished Diamonds and have also fulfilled the maintenance of average exports. The firm further stated that due to oversight they have not mentioned the EPCG Authorization No. & File No. on the EDI Shipping bills and for the same reason had given an **affidavit/declaration for fulfillment of EO in Rs. 100 Stamp paper duly attested by CA and Notary**. In view of the same, the firm has requested to consider the mentioned Shipping bills which the firm had given for fulfillment of EO.<br><br>The firm has provided reference of policy circular No.7/2002 dated 11.07.2002 which provided relaxations for non-mentioning the License No. & File No. on Shipping Bill.<br><br>RA Mumbai has issued a Deficiency letter to the firm stating that the firm hasn't submitted Installation Certificate within stipulated time and the Shipping Bills endorsed by the firm are free Shipping Bills and cannot be counted for Specific EO.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 48 | Vishindas Holaram, Mumbai<br><br>HQRPRCAPPLY00387394AM22 | 0330044590 dated 17.06.2016 | **Condonation of procedure lapse of non-mentioning of EPCG Authorization No. and File No. on EDI Shipping Bills affecting the fulfillment of EO in respect of EPCG Authorization No. 0330044590 dated 17.06.2016 under 0% Concessional Duty.**<br><br>The firm has stated that they have made substantial Exports of Cut & |

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| | | | Polished Diamonds and have also fulfilled the maintenance of average exports. The firm further stated that due to oversight they have not mentioned the EPCG Authorization No. & File No. on the EDI Shipping bills and for the same reason had given an affidavit/declaration for fulfillment of EO in Rs. 100 Stamp paper duly attested by CA and Notary. In view of the same, the firm has requested to consider the mentioned Shipping bills which the firm had given for fulfillment of EO.<br><br>The firm has provided reference of policy circular No.7/2002 dated 11.07.2002 which provided relaxations for non-mentioning the License No. & File No. on Shipping Bill.<br><br>RA Mumbai has issued a Deficiency letter to the firm stating that the firm hasn't submitted Installation Certificate within stipulated time and the Shipping Bills endorsed by the firm are free Shipping Bills and cannot be counted for Specific EO.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 49 | Vishindas Holaram, Mumbai<br><br>HQRPRCAPPLY00387481AM22 | 0330044601 dated 20.06.2016 | **Condonation of procedure lapse of non-mentioning of EPCG Authorization No. and File No. on EDI Shipping Bills affecting the fulfillment of EO in respect of EPCG Authorization No. 0330044601 dated 20.06.2016 under 0% Concessional Duty.**<br><br>The firm has stated that they have made substantial Exports of Cut & Polished Diamonds and have also |

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| | | | fulfilled the maintenance of average exports. The firm further stated that due to oversight they have not mentioned the EPCG Authorization No. & File No. on the EDI Shipping bills and for the same reason had given an affidavit/declaration for fulfillment of EO in Rs. 100 Stamp paper duly attested by CA and Notary. In view of the same, the firm has requested to consider the mentioned Shipping bills which the firm had given for fulfillment of EO.<br><br>The firm has provided reference of policy circular No.7/2002 dated 11.07.2002 which provided relaxations for non-mentioning the License No. & File No. on Shipping Bill.<br><br>RA Mumbai has issued a Deficiency letter to the firm stating that the firm hasn't submitted Installation Certificate within stipulated time and the Shipping Bills endorsed by the firm are free Shipping Bills and cannot be counted for Specific EO.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 50 | Vishindas Holaram, Mumbai<br><br>HQRPRCAPPLY00387361AM22 | 0330046031 dated 22.12.2016 | **Condonation of procedure lapse of non-mentioning of EPCG Authorization No. and File No. on EDI Shipping Bills affecting the fulfillment of EO in respect of EPCG Authorization No. 0330046031 dated 22.12.2016 under 0% Concessional Duty.**<br><br>The firm has stated that they have made substantial Exports of Cut & Polished Diamonds and have also fulfilled the maintenance of average |

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| | | | exports. The firm further stated that due to oversight they have not mentioned the EPCG Authorization No. & File No. on the EDI Shipping bills and for the same reason had given an affidavit/declaration for fulfillment of EO in Rs. 100 Stamp paper duly attested by CA and Notary. In view of the same, the firm has requested to consider the mentioned Shipping bills which the firm had given for fulfillment of EO.<br><br>The firm has provided reference of policy circular No.7/2002 dated 11.07.2002 which provided relaxations for non-mentioning the License No. & File No. on Shipping Bill.<br><br>RA Mumbai has issued a Deficiency letter to the firm stating that the firm hasn’t submitted Installation Certificate within stipulated time, ANF 5B, CAC and Shipping Bill and BRC.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 51 | Vishindas Holaram, Mumbai<br><br>HQRPRCAPPLY00387483AM22 | 0330044603 dated 20.06.2016 | **Condonation of procedure lapse of non-mentioning of EPCG Authorization No. and File No. on EDI Shipping Bills affecting the fulfillment of EO in respect of EPCG Authorization No. 0330044603 dated 20.06.2016 under 0% Concessional Duty.**<br><br>The firm has stated that they have made substantial Exports of Cut & Polished Diamonds and have also fulfilled the maintenance of average exports. The firm further stated that due to oversight they have not |

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| | | | mentioned the EPCG Authorization No. & File No. on the EDI Shipping bills and for the same reason had given an affidavit/declaration for fulfillment of EO in Rs. 100 Stamp paper duly attested by CA and Notary. In view of the same, the firm has requested to consider the mentioned Shipping bills which the firm had given for fulfillment of EO.<br><br>The firm has provided reference of policy circular No.7/2002 dated 11.07.2002 which provided relaxations for non-mentioning the License No. & File No. on Shipping Bill.<br><br>RA Mumbai has issued a Deficiency letter to the firm stating that the firm hasn't submitted Installation Certificate within stipulated time and the Shipping Bills endorsed by the firm are free Shipping Bills and cannot be counted for Specific EO.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 52 | Vishindas Holaram, Mumbai<br><br>HQRPRCAPPLY00387387AM22 | 0330046634 dated 10.03.2017 | **Condonation of procedure lapse of non-mentioning of EPCG Authorization No. and File No. on EDI Shipping Bills affecting the fulfillment of EO in respect of EPCG Authorization No. 0330046634 dated 10.03.2017 under 0% Concessional Duty.**<br>The firm has stated that they have made substantial Exports of Cut & Polished Diamonds and have also fulfilled the maintenance of average exports. The firm further stated that due to oversight they have not mentioned the EPCG Authorization No. & File No. on the EDI Shipping |

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| | | | bills and for the same reason had given an affidavit/declaration for fulfillment of EO in Rs. 100 Stamp paper duly attested by CA and Notary. In view of the same, the firm has requested to consider the mentioned Shipping bills which the firm had given for fulfillment of EO.<br><br>The firm has provided reference of policy circular No.7/2002 dated 11.07.2002 which provided relaxations for non-mentioning the License No. & File No. on Shipping Bill.<br><br>RA Mumbai has issued a Deficiency letter to the firm stating that the firm hasn't submitted Installation Certificate within stipulated time and the Shipping Bills endorsed by the firm are free Shipping Bills and cannot be counted for Specific EO.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 53 | Vishindas Holaram, Mumbai<br><br>HQRPRCAPPLY00387383AM22 | 0330046097 dated 03.01.2017 | **Condonation of procedure lapse of non-mentioning of EPCG Authorization No. and File No. on EDI Shipping Bills affecting the fulfillment of EO in respect of EPCG Authorization No. 0330046097 dated 03.01.2017 under 0% Concessional Duty.**<br><br>The firm has stated that they have made substantial Exports of Cut & Polished Diamonds and have also fulfilled the maintenance of average exports. The firm further stated that due to oversight they have not mentioned the EPCG Authorization No. & File No. on the EDI Shipping bills and for the same reason had |

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| | | | given an affidavit/declaration for fulfillment of EO in Rs. 100 Stamp paper duly attested by CA and Notary. In view of the same, the firm has requested to consider the mentioned Shipping bills which the firm had given for fulfillment of EO.<br><br>The firm has provided reference of policy circular No.7/2002 dated 11.07.2002 which provided relaxations for non-mentioning the License No. & File No. on Shipping Bill.<br><br>RA Mumbai has issued a Deficiency letter to the firm stating that the firm hasn't submitted Installation Certificate within stipulated time and the Shipping Bills endorsed by the firm are free Shipping Bills and cannot be counted for Specific EO.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 54 | Vishindas Holaram, Mumbai<br><br>HQRPRCAPPLY00387371AM22 | 0330046044 dated 26.12.2016 | **Condonation of procedure lapse of non-mentioning of EPCG Authorization No. and File No. on EDI Shipping Bills affecting the fulfillment of EO in respect of EPCG Authorization No. 0330046044 dated 26.12.2016 under 0% Concessional Duty.**<br><br>The firm has stated that they have made substantial Exports of Cut & Polished Diamonds and have also fulfilled the maintenance of average exports. The firm further stated that due to oversight they have not mentioned the EPCG Authorization No. & File No. on the EDI Shipping bills and for the same reason had given an affidavit/declaration for |

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| | | | fulfillment of EO in Rs. 100 Stamp paper duly attested by CA and Notary. In view of the same, the firm has requested to consider the mentioned Shipping bills which the firm had given for fulfillment of EO.<br><br>The firm has provided reference of policy circular No.7/2002 dated 11.07.2002 which provided relaxations for non-mentioning the License No. & File No. on Shipping Bill.<br><br>RA Mumbai has issued a Deficiency letter to the firm stating that the firm hasn't submitted Installation Certificate within stipulated time and the Shipping Bills endorsed by the firm are free Shipping Bills and cannot be counted for Specific EO.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 55 | Shellz India Private Limited, Delhi<br><br>HQREPCGPRAPP00211625AM22 | 0530159276 dated 14.09.2012 | **Request for:**<br>**(i). Block wise extension in EOP and**<br>**(ii). Consideration of free shipping bills in respect of exports made after 12.09.2020, in the calculation of the EO in respect of EPCG authorization No. 0530159276 dated 14.09.2012 under 03% Concessional Duty.**<br><br>The applicant has stated that the business of confectionery industry with our prospect clients did not go well though as expected, due to which the pace of the exports was extremely slow than expected. The highest exposure of Covid-19 on Indian sectors relates to products that make around 18 percent of India's total export basket, i.e., the Textiles, Clothing, and Transportation sectors. |

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| | | | Moderate exposure can be seen for India's top 3 exports, which are Fuels, Chemicals, and Stone and Glass, which make up more than 40 percent of India's exports. Sectors that are less dependent on export markets, such as vegetables, plastic, and rubber, animals, food products, etc., face the lowest risks of exposure. After being severely hit by the COVID-19 pandemic this year, the country's exports growth is expected to rebound in 2021 on the back of the recovery in economic activities and demand worldwide. The applicant made exports to the Nepal as well, wherein due to lack of information the applicant could not mention the EPCG Authorization no. on the Export Documents i.e., Shipping Bill.<br><br>The applicant has requested for (i). Considering the Exports between 01.08.2020 to 31.12.2021 for the calculation of the Export Obligation (ii). Block wise extension in EOP, and (iii). Consideration of free shipping bills in respect of exports made after 12.09.2020, in the calculation of the Export Obligation.<br><br>The applicant has not submitted copy of subject EPCG authorization; it is not clear whether the Authorization is 3% concessional duty or zero % EPCG Scheme. If approved, we may request the applicant to submit a copy of EPCG authorization and also installation certificate.<br><br>**In respect to the 1st request:**<br><br>The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at |

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| | | | the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.**<br><br>**In respect to the 2nd request:**<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 56 | Varroc Engineering Ltd.<br><br>HQREPCGPRAPP00206486AM22 | i.0330043151 dated 07.12.2015<br>ii.0330035931 dated 27.05.2013<br>iii.0330040217 dated 17.11.2014 | **Request for:**<br><br>1. **Condonation of delay in installation of capital goods in respect of 0330043151 dt. 07.12.2015 and**<br>2. **Condonation of delay in payment of application fees for Excess utilization of DSV in respect of EPCG authorization No.0330035931 dated 27.05.2013 and No. 0330040217 dated 17.11.2014 under 0% Concessional Duty -reg.**<br><br>The party submitted that they have completed EO by 77.22% in US Dollar and INR both as per Para 5.09 of FTP 2015-2020. Application for EODC has already been submitted to RA Mumbai along with complete set of application and self-attested EPs and EBRCs Copies. The RA, Mumbai has issued DL stating therein that *“installation certificate not submitted in this office within 18 months from the date of installation.* |

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| | | | *You are therefore informed to approach DGFT, New Delhi for condonation*." They could not submit installation certificate to the RA, Mumbai in time due to some change in their export team and their CHA and therefore the deficiency is occurred.<br><br>The applicant has also requested for condonation of delay in payment of application fees for Excess utilization of DSV as per Para 5.16 (a) of HBP 2015-20 in respect of EPCG authorization No.0330035931 dated 27.05.2013 and No. 0330040217 dated 17.11.2014 and stated that they have submitted redemption application to RA Mumbai with complete set of application and copies of EP Copy and EBRC on 30.06.2020. RA, Mumbai have intimated them that *"There is no Provision in the FTP to Condone the delay in paying fees for excess utilization of Duty Saved value and advised them to approach DGFT, New Delhi."* Further the Customs is not allowing them to import their RM/Components as the subject EPCG is not closed from RA, Mumbai. The applicant has submitted that there was a fluctuation in the exchange rate hence an extra duty saved value was debited in the EPCG. Due to oversight the application I professional fee could not be paid within one month in terms of Para 5.16(a) of HBP 2015-20 which may kindly be condoned and the fee so paid to be considered as requested.<br><br>**In respect of 1st request:**<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided |

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| | | | to **reject** the request.<br><br>**In respect of 2nd request:**<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP,2015-20 for** condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20. With the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 57 | Cast Craft Pvt. Ltd., Bangalore<br><br>HQREPCGPRAPP00317698AM22 | 0730016127 dated 29.12.2016 | **Request for Re-fixation of Average Export Obligation in respect of EPCG Authorization no. 0730016127 dt. 29.12.2016 under 0% Concessional Duty.**<br><br>The firm has not furnished any justification with regard to their request. We may request the firm to furnish the details, justification of the request, and related documents to enable this office to process the case further.<br><br>The firm has submitted that Average EO on license No 0730016127 Dated 29.12.2016 was fixed as Rupees 18 crores. However, there was continuous decline in exports for the period 2016-2017 / 2017-2018 / 2018-2019, thereafter there was no decline in their export products and they could maintain the AEO.<br><br>The firm is seeking relief for maintaining AEO for the above period |

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| | | | between 5 to 10% as 100% obligation has been fulfilled.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 58 | Alpine SpinweavePvt. Ltd., Ahmedabad<br><br>HQRPRCAPPLY00273704AM22 | 0830009224 dated 01.02.2017 | **Request to include the S/bills as well as free S/bill in EPCG authorization no. 0830009224 dt. 01.02.2017 under 0% Concessional duty.**<br><br>The firm has stated that through oversight excess exports were made in their EPCG Authorization nos. 0830009667 dt. 23.05.2017, 0830009358 dt. 20.03.2017, 0830009242 dt. 08.02.2017 and 0830010442 dt. 01.06.2018. The firm has also stated that they are going for closure for all these authorizations by excluding the above mentioned S/Bills as export obligation has been already fulfilled without these S/Bills.<br><br>The firm has further stated that it is required for them to use the excess exports for fulfilling first block of subject Authorization no. 0830009224 dt. 01.02.2017 as there is a short fall of 23.69% which can be only fulfilled by the excess exports.<br><br>Therefore, the firm has requested that they may be allowed to use this excess export obligation against the above mentioned S/Bills in EPCG authorization no. 0830009224 dt. 01.02.2017. The firm has also informed that all these shipments are third party exports and the name of the Authorization holder and IEC of the firm is mentioned on the S/bills.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not |

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| | | | submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 59 | Shri Dharmasthala Manjunatheshwara Educational Society, Ujire Karnataka<br><br>HQRPRCAPPLY00337784AM22 | 0730015428 dated 06.05.2016 | **Request for Concession on Interest levied on Duty Saved Value in respect of EPCG Authorization No. 0730015428 dated 06.05.2016 under 0% Concessional duty.**<br>The firm stated that they have received 6 EPCG Authorizations and couldn't fulfill their EO 100% in stipulated time period as the foreign exchange earned by the firm was utilized for other EPCG Authorizations for closure. The firm mentioned following reasons for decrease in foreign exchange receipts-<br>• Development like cancellation of admission of 12 BDS students from Malaysia.<br>• Parents where their children got admission under NRI quota prevailed upon their respective colleges to accept tuition fee payment in Indian Rupees.<br>• At the time of admission Karnataka Examination Authority accepts first year payment of tuition fee from NRI/Foreign Nationals in Indian Rupee. Such of those parents who paid first year fee in Indian Rupee continues to pay subsequent year tuition fee also in Indian Rupee only<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |

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| 60 | Shri Dharmasthala Manjunatheshwara Educational Society, Ujire Karnataka<br><br>HQRPRCAPPLY00338007AM22 | 0730015911 dated 18.10.2016 | **Request for Concession on Interest levied on Duty Saved Value in respect of EPCG Authorization No. 0730015911 dated 18.10.2016 under 0% Concessional duty.**<br>The firm stated that they have received 6 EPCG Authorizations and couldn't fulfill their EO 100% in stipulated time period as the foreign exchange earned by the firm was utilized for other EPCG Authorizations for closure. The firm mentioned following reasons for decrease in foreign exchange receipts-<br><br>• Development like cancellation of admission of 12 BDS students from Malaysia.<br><br>• Parents where their children got admission under NRI quota prevailed upon their respective colleges to accept tuition fee payment in Indian Rupees.<br><br>• At the time of admission Karnataka Examination Authority accepts first year payment of tuition fee from NRI/Foreign Nationals in Indian Rupee. Such of those parents who paid first year fee in Indian Rupee continues to pay subsequent year tuition fee also in Indian Rupee only<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 61 | Shri Dharmasthala Manjunatheshwara Educational Society, Ujire Karnataka<br><br>HQRPRCAPPLY00337751AM22 | 0730015196 dated 26.02.2016 | **Request for Concession on Interest levied on Duty Saved Value in respect of EPCG Authorization No. 0730015196 dated 26.02.2016 under 0% Concessional duty.**<br><br>The firm stated that they have |

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| | | | received 6 EPCG Authorizations and couldn't fulfill their EO 100% in stipulated time period as the foreign exchange earned by the firm was utilized for other EPCG Authorizations for closure. The firm mentioned following reasons for decrease in foreign exchange receipts-<br><br>• Development like cancellation of admission of 12 BDS students from Malaysia.<br><br>• Parents where their children got admission under NRI quota prevailed upon their respective colleges to accept tuition fee payment in Indian Rupees.<br><br>• At the time of admission Karnataka Examination Authority accepts first year payment of tuition fee from NRI/Foreign Nationals in Indian Rupee. Such of those parents who paid first year fee in Indian Rupee continues to pay subsequent year tuition fee also in Indian Rupee only<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 62 | Lion Dates ImpexPrivate Limited, Trichi<br><br>HQRPRCAPPLY00193403AM22 | 0430013707 dated 16.05.2014 | **Request for condonation of delay in submitting installation certificate issued by Central Excise in respect of EPCG authorization No. 0430013707 dated 16.05.2014 under 0% Concessional Duty.**<br><br>The applicant has stated that against their zero duty EPCG Auth.No.0430013707 dt. 16.05.2014, I.C was submitted to RA Chennai office after 4 months from the relaxed |

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| | | | one-time extended time up to 31/03/2021 (PN-01/2015-20 dtd 7/4/2020). However, the installation of CG was done on 30/5/2014 against BE 5588912/23.5.2014.<br><br>The applicant has submitted to condone the delay of 4 months of submission of IC against the EPCG authorization. The applicant has also requested for further extension of time limit up to 30.09.2021 for authorizations issued prior to AM15, in line with extension of validity of FTP/ Procedure 30/09/2021, till the validity period of FTP/Procedure.<br><br>As per Installation Certificate dated 09.03.2015 issued by Central Excise enclosed by the firm, machinery was installed at the firm's premises on 30.05.2014 imported vide BOE No. 5588912 dated 23.05.2014.<br><br>The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in submission of installation certificate, subject to payment of composition fee of Rs. 5000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.<br><br>**This has the approval of DG, DGFT.** |
| 63 | Govind Rice Mill,Chhattisgarh<br><br>HQRPRCAPPLY00285067AM22 | 6330000122 dated 20.02.2013 | **Request for extension of EOP for two years i.e. 8+2 years in respect of EPCG Authorization No. 6330000122 dt. 20.02.2013 under 03% Concessional duty - reg.**<br><br>The firm has stated that due to unawareness of the policy provisions regarding the procedure for fulfilling export obligation, they have missed to apply for Block wise extension and EOP extension within the stipulated time period. The firm has further stated that now they have new export |

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| | | | order and requested for extension of EOP for two years up to 20.02.2023 by accepting condonation fee in order to fulfill their EO against the above license.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2004-09 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 64 | Akshath Textiles, Amritsar<br><br>HQRPRCAPPLY00285806AM22 | 1230001042 dated 13.09.2013 | **Request for second EOP Extension for 1 year i.e. beyond 6+2 years in respect of EPCG Authorization No. 1230001042 dt.13.09.2013 under 0% Concessional duty - reg.**<br><br>The firm has stated that they could not complete 100% EO within stipulated time due to slump in international market of their export product and Pandemic Covid-19. The firm has further stated that now they have new export order and requested for extension of EOP for one year in order to fulfill their EO against the above license.<br><br>**The firm stated that they have availed 1st EOP Extension up to 12.09.2021.**<br><br>The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension |

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| | | | beyond 8th year and accordingly, the Committee decided to **reject** the request of the applicant. |
| 65 | Gulab-Prem Agro Processing Pvt. Ltd., Dist. Yavatmal (M.S.)<br><br>HQRPRCAPPLY00286378AM22 | 5030000453 dated 24.01.2014 | **Request for:**<br>1. **extension of 1st Block and**<br>2. **EOP for two years i.e. 6+2 years**<br><br>**In respect of EPCG Authorization No. 5030000453 dt.24.01.2014 under 0% Concessional duty - reg.**<br><br>The firm has stated that due to unawareness of the policy provisions regarding the procedure for fulfilling export obligation, they have missed to apply for Block wise extension and EOP extension within the stipulated time period. The firm has further stated that now they have new export order and requested for extension of 1st Block and EOP for two years i.e. up to 24.01.2022 by accepting condonation fee in order to fulfill their EO against the above license.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :-<br><br>(a) Extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009- 14 and late fee of Rs. 10,000/-.<br><br>(b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. |

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| | | | The above relaxation is also subject to the following conditions:-<br><br>a. The proper installation certificate has been submitted within time limits as specified, and<br><br>b. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6th to 8th year) has already expired.<br><br>**This has the approval of DG, DGFT.** |
| 66 | L.R. Ginning & Pressing Factory, Khamgaon (Maharashtra)<br><br>HQRPRCAPPLY00286518AM22 | 5030000131 dated 21.09.2011 | **Request for:**<br><br>1. **extension of 1st Block and**<br>2. **EOP Extension for two years i.e. 8+2 years up to 21.09.2021**<br><br>**In respect of EPCG Authorization No. 5030000131 dt.21.09.2011 under 03% Concessional duty - reg.**<br><br>The firm has stated that due to unawareness of the policy provisions regarding the procedure for fulfilling export obligation, they have missed to apply for Block wise extension and EOP extension within the stipulated time period. The firm has further stated that now they have new export order and requested for extension of 1$^{st}$ Block and EOP for two years i.e. **up to 21.09.2021** by accepting condonation fee in order to fulfill their EO against the above license.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :-<br><br>(a) Extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved |

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| | | | amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009- 14 and late fee of Rs. 10,000/-.<br><br>(b) Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 67 | Bramhanee Industries, Nagpur (Maharashtra)<br><br>HQRPRCAPPLY00285027AM22 | 5030000578 dated 22.05.2015 | **Request for:**<br><br>1. **Extension of 1st Block and**<br>2. **EOP Extension for two years i.e. 6+2 years up to 22.05.2023**<br><br>**In respect of EPCG Authorization No. 5030000578 dt. 22.05.2015 under 0% Concessional duty - reg.**<br><br>The firm has stated that due to unawareness of the policy provisions regarding the procedure for fulfilling export obligation, they have missed to apply for Block wise extension and EOP extension within the stipulated time period. The firm has further stated that now they have new export order and requested for extension of 1st Block and EOP for two years i.e. up to 22.05.2023 by accepting condonation fee in order to fulfill their EO against the above license.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- |

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| | | | (a) Extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009- 14 and late fee of Rs. 10,000/-.<br><br>(b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 68 | Ascent Enggco Pvt. Ltd., Bangalore<br><br>HQRPRCAPPLY00290943AM22 | 0730012330 dated 30.04.2013 | **Request for second extension of EOP for two years i.e. beyond 6+2 years in respect of EPCG Authorization No. 0730012330 dt. 30.04.2013 under 0% Concessional duty - reg.**<br><br>The firm has stated that they could not fulfill 100% EO within stipulated time i.e. 6 years as export orders were withheld by their buyers due to COVID-19 situation. The firm has requested for extension of EOP for two years after payment of composite fee in order to fulfill their EO against the above Authorization.<br><br>As per license amendment sheet, the firm has availed 1st block extension and 1st EOP Extension up to 29.04.2021.<br><br>The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any |

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| | | | genuine hardship faced by them in support of request for EO extension beyond 8th year and accordingly, the Committee decided to **reject** the request of the applicant. |
| 69 | Anand Spinners, Coimbatore<br><br>HQRPRCAPPLY00291451AM22 | 3230016438 dated 07.03.2011 | **Request for 4 years EOP Extension i.e. 8+4 years up to 07.03.2023 in respect of EPCG Authorization No. 3230016438 dt. 07.03.2011 under 03% Concessional duty - reg.**<br><br>As per ANF-2D, The firm has stated that they could not fulfill 100% EO within stipulated time i.e. 8 years due to market recession and COVID-19. The firm has requested for extension of EOP **till 07.03.2023** after payment of composite fee in order to fulfill their EO against the above Authorization.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow:<br>i. Condonation for delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2004-09 and late fee of Rs. 10,000/-.<br><br>ii. Condonation for delay in approaching RA for second extension in EOP (10th year to 12th year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 (b) of HBP 2009-14.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been |

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| | | | submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 70 | Sarwati Fab, Panipat<br><br>HQRPRCAPPLY00343827AM22 | 3330002939 dated 18.07.2013 | **Request for EOP Extension i.e. 6+2 years in respect of EPCG Authorization No. 3330002939 dated 18.07.2013 under 0% Concessional duty.**<br><br>The firm has stated that they had obtained the license for export of Blankets but couldn't fulfill their EO 100% in stipulated time period due to non availability of export orders. The firm further stated that they are selling their products to an exporter who is regularly exporting the goods manufacturer by them and has sufficient export orders to complete their EO.<br><br>The firm further stated that due to lack of policy knowledge regarding third party export they could not get mentioned their license details in shipping bill while they were supplying their goods from a long period.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the following conditions:-<br><br>a. The proper installation certificate has been submitted within time limits as specified, and |

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| | | | b. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 8 years), has already expired.<br><br>**This has the approval of DG, DGFT.** |
| 71 | All Time Offset Printers, Noida<br><br>HQREPCGPRAPP00344231AM22 | 0530165571 dated 07.08.2015 | i. **Request for extension of EOP i.e. 6+2 years**<br>ii. **Request for late submission of Installation certificate against EPCG Authorizations.**<br><br>**In respect of EPCG Authorization No. 0530165571 dt. 07.08.2015 under 0% Concessional duty.**<br><br>The firm has stated that they could not fulfill EO within stipulated time due slow down market. Now, they have in negotiation with clients and will complete EO within the EOP. Therefore, the firm has requested for extension of EOP against EPCG Authorization. In respect of the second request, the firm has stated that they could not submit Installation Certificate within six months. As per Installation certificate issued by Chartered Engineer on 20.09.2015, CG was imported on 14.09.2015 and installed on 20.09.2015 at the premises.<br><br>A reference has been received from the Office of DRI, Patna Regional Unit regarding non-fulfillment of EO by the applicant in respect of License issued under EPCG Scheme. DRI Patna vide their reference have stated that since an enquiry has already been initiated by them therefore it is requested not to entertain any application for extension of EOP in respect of subject EPCG Authorization.<br><br>The Committee decided to **defer** the case for further examination on file. |

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| 72 | Shanmuga Industrial Toolings, Tamil Nadu<br><br>HQREPCGPRAPP00379657AM22 | 0430010145 dated 03.08.2011 | **Request for 4 years EOP Extension up to 03.08.2023 by paying 50% Customs Duty in respect of EPCG Authorization No. 0430010145 dated 03.08.2011 under 03% (as per ANF-2D) Concessional duty.**<br><br>The firm has stated that they couldn't fulfill their EO 100% in stipulated time period due to cancellation of export orders but are now able to attain export orders and confident to fulfill EO in future.<br><br>The firm has cited that as per Para 5.11 of FTP 2009-14, they can extend their EOP up to 4 years for 03% concessional duty license by paying 50% of duty for unfulfilled EO. The firm further stated that they have paid 50% of duty for the unfulfilled portion of EO in customs to extend their EOP up to 03.08.2023.<br><br>The firm also stated that they tried to apply the application online through new portal of DGFT but the system wasn't allowing the request for EOP extension for more than 2 years.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow:<br><br>i. Condonation for delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2004-09 and late fee of Rs. 10,000/-.<br>ii. Condonation for delay in approaching RA for second extension in EOP ($10^{th}$ year to $12^{th}$ year) with a condition that |

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| | | | 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 (b) of HBP 2009-14.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 73 | Atul Industries, Gonda, Uttar Pradesh<br><br>HQREPCGPRAPP00301288AM22 | 0630004447 dated 10.01.2014 | **Request for extension of EOP for two years (for 6+2 years) in respect of EPCG Authorization No. 0630004447 dt. 10.01.2014 under 0% Concessional duty - reg.**<br><br>The firm has stated that they could not fulfill 100% EO with the stipulated time period i.e. 6 years, as they did not have any direct export orders. The firm has further stated that they supplied Rice to Shree Rameshwar Lal Foods Pvt. Ltd., Baharaich, Uttar Pradesh., who agreed to mention their name as a third party Export firm in all shipping documents. After lots of shipments, Shree Rameshwar Lal Foods Pvt. Ltd., Baharaich informed that their staff members had forgot to mark M/s. Atul Industries as Third Party Exporter. Therefore, these Shipping Bills could not be considered for export obligation against above EPCG authorization.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms |

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| | | | of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the following conditions:-<br><br>a. The proper installation certificate has been submitted within time limits as specified, and<br><br>b. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6th to 8th year) has already expired.<br><br>**This has the approval of DG, DGFT.** |
| 74 | Atul Industries, Gonda, Uttar Pradesh<br><br>HQREPCGPRAPP00301593AM22 | 0630004447 dated 10.01.2014 | **Request for extension of 1st Block in respect of EPCG Authorization No. 0630004447 dt. 10.01.2014 under 0% Concessional duty.**<br><br>The firm has stated that they could not fulfill 50% EO in the 1st Block within the stipulated time period i.e. 4 years, as they did not have any direct export orders. The firm has further stated that they supplied Rice to Shree Rameshwar Lal Foods Pvt. Ltd., Baharaich, Uttar Pradesh., who agreed to mention their name as a third party Export firm in all shipping documents. After lots of shipments, Shree Rameshwar Lal Foods Pvt. Ltd., Baharaich informed that their staff members had forgot to mark M/s. Atul Industries as Third Party Exporter. Therefore, these Shipping Bills could not be considered for export obligation against above EPCG authorization.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of |

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| | | | 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the following conditions:-<br><br>a. The proper installation certificate has been submitted within time limits as specified, and<br><br>b. The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.<br><br>**This has the approval of DG, DGFT.** |
| 75 | Shiv Shakti Embroideries Private Limited , Gurugram<br><br>HQREPCGPRAPP00354481AM22 | 0530163803 dated 25.11.2014 | **Request for 1st Block Extension in respect of EPCG Authorization No. 0530163803 dated 25.11.2014 under 0% Concessional duty.**<br><br>The firm has stated that their EO has been fulfilled for the above mentioned EPCG Authorization and documents have been submitted to CLA New Delhi for redemption which advised them to get 1st Block EO Extension from DGFT HQ.<br><br>The firm further stated that due to oversight they could not extend the 1st Block EOP within stipulated time period up to 24.11.2018 and completed their 1st Block EO in 2nd Block period. The firm further stated that the payment of Rs.51040 has been deposited on 29.12.2021 toward the payment of 2% composition fee on balance of non-fulfillment of 1st Block duty saved amount of Rs. 2551896.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not |

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| | | | apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT**. |
| 76 | Four Star International Ltd., Gopalpur, Kolkata<br><br>HQREPCGPRAPP00321684AM22 | 0230007952 dated 18.05.2012 | **Request for Extension of EOP beyond 31.12.2021 in respect of EPCG Authorization No. 0230007952 dt. 18.05.2012 under 03% Concessional duty.**<br><br>The firm has stated that they have fulfilled 92.59% export obligation against the above authorization within extended EOP due to Notification No. 28 i.e. 31.12.2021 (9 years+7 months) and balance export obligation i.e. 7.41% could not be fulfilled due to Covid-19 Pandemic. Therefore, the firm has requested for extension of EOP in order to fulfill EO against the above authorization.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EO Extension for 2 years (from 8th year to 10th year) i.e. up to 30.12.2023 on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. |

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| | | | **This has the approval of DG, DGFT.** |
| 77 | Four Star International Ltd., Gopalpur, Kolkata<br><br>HQREPCGPRAPP00324327AM22 | 0230008050 dated 22.06.2012 | **Request for extension of 1st Block in respect of EPCG Authorization No. 0230008050 dt. 22.06.2012 under 03% Concessional duty - reg.**<br><br>The firm has stated that they could not fulfill 50% EO in the 1st Block i.e. 6 years due to the unavoidable reason. The firm has requested for extension of 1st Block with composition fee in order to fulfill their EO against the above authorization.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT**. |
| 78 | Aurobindo Pharma Ltd., Hyderabad<br><br>HQRPRCAPPLY00005419AM22 | 0930013326 dated 24.11.2017 | **Request for:**<br><br>1. **Transfer of EPCG Authorization No. 0930013326 dt. 24.11.2017 from M/s. Aurobindo Phrama Ltd. to M/s. Curateq Biologies Pvt. Ltd.**<br>2. **Correction of date of EPCG No. 0930012828 which is wrongly mentioned as 16.12.2017 instead of 16.02.2017 in the minutes of the 8th Meeting dated** |

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| | | | **11.03.2021**<br><br>The firm has stated that they had earlier applied for Transfer of 7 EPCG Authorizations. But EPCG No.0930013326 dt. 20.11.2017 is missing in the EPCG Committee Meeting No. 08. dt. 11.03.2021, vide Case No.27. The firm has requested for addition of this EPCG Auth. No. the firm has also requested for correction of date of EPCG No.0930012828 wrongly mentioned as 16.12.2017 instead of 24.01.2017 in the minutes of said Meeting.<br><br>**In respect of the 1st request:**<br><br>The Committee decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to accept transfer of the EPCG authorizations to Curateq Biologics Private Ltd subject to conditions that, no change in Average Export Obligation shall be entertained. Curateq will execute bond/BG as per policy with Customs authorities and Curateq will comply with all other conditions of EPCG scheme.<br><br>**This has the approval of DG.**<br><br>**In respect of 2nd request:**<br><br>The Committee noted that the date of EPCG authorization No. 0930012828 was mentioned wrongly due to clerical error i.e. 16.12.2017 instead of 16.02.2017 in the minutes of the 8th EPCG Committee meeting held on 11.03.2021.The Committee deliberated upon the case and decided to amend the date of EPCG authorization No. 0930012828 as **16.02.2017** instead of 16.12.2017. |
| 79 | R Kay Fabtex Private Limited, Kolkata<br><br>HQREPCGPRAPP00350747AM22 | 0230007519 dated 06.01.2012 | **Request for 2 years EOP Extension in respect of EPCG Authorization No. 0230007519 dated 06.01.2012 under 03% Concessional duty.** |

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| | | | The applicant has obtained EPCG Authorization No. 0230007519 dated 06.01.2012 for duty saved value of Rs. 74995.92 and EO worth US$ 8944.31 i.e. 8 times the duty saved on Capital Goods on FOB basis within a period of 8 year from the date of issue of authorization. The annual average of the past export performance is Rs. 0.00 as per the condition sheet.<br><br>The firm stated that they couldn’t fulfill their EO 100% in stipulated time period due to unfavorable market situations of textile sector.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EO Extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 80 | Bake Bihari Agrotech Projects Pvt. Ltd., Malda (West Bengal)<br><br>HQREPCGPRAPP00338372AM22 | 0230009809 dated 30.09.2014 | **Request for extension of 1st Block in respect of EPCG Authorization No. 0230009809 dt. 30.09.2014 under 0% Concessional duty - reg.**<br><br>The firm has stated that they could not fulfill 50% EO in the 1st Block i.e. 4years due to the unavoidable reason. The firm has requested for extension of 1st Block with composition fee in order to fulfill their EO against the above authorization.<br><br>The Committee deliberated upon the case and decided to **recommend to DG** |

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| | | | **for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT**. |
| 81 | Spirited Labels Private Limited, Noida<br><br>HQREPCGPRAPP00387286AM22 | 0530165429 dated 17.07.2015 | **Request for Regularization of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0530165429 dated 17.07.2015 under 0% Concessional duty.**<br><br>The applicant (M/s Kumar Labels) has stated that they have got merged with M/s Spirited Labels Pvt. Ltd. and all their outstanding EO and liabilities shall now be fulfilled by M/s Spirited Labels Pvt. Ltd. The EPCG Authorization enclosed by the applicant belongs to M/s Kumar Labels and the amended Authorization in favor of M/s Spirited Labels Pvt. Ltd has not been attached. However the applicant has enclosed Agreement for transfer of Business.<br><br>The applicant has stated that they couldn't fulfill their EO 100% in both the Blocks in stipulated time period due to slowdown in global market and Covid-19 pandemic (*40.80% of EO fulfilled in 6 years*).The applicant further states that they have done certain exports post expiry of authorization and shall be able to complete EO 100% if 2 years of EOP Extension is provided. |

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| | | | The applicant has also stated that they couldn't submit their Installation Certificate to CLA New Delhi within 6 months from the date of import as per FTP and hence have requested to regularize it.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 82 | Victora Tool Engineers Private Limited, New Delhi<br><br>HQREPCGPRAPP00384912AM22 | 0530147576 dated 23.10.2008 | **Request for Refixation of Annual Average level of export on the basis of Direct and Deemed Exports only in respect of EPCG Authorization No. 0530147576 dated 23.10.2008 under 03% Concessional Duty.**<br>The firm has stated that they were issued the above mentioned EPCG Authorization with the condition to maintain the annual average export of Rs. 45,350,000 on the basis of export turnover of their supporting manufacturer i.e. Victora Auto Pvt. Ltd .<br><br>The has further stated that they have fulfilled their EO 100% in stipulated time period from their direct exports and applied for EODC to RA on 11.05.2018. The firm further added that RA has advised them to approach DGFT HQ for re-fixation of Average EO on the basis of their direct and deemed exports only.<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |

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| 83 | Jay Bee Texknits Pvt. Ltd., Delhi<br><br>HQREPCGPRAPP00367783AM22 | 0530163638 dated 31.10.2014 | **Request for extension of EOP for two years in respect of EPCG Authorization No. 0530163638 dt. 31.10.2014 for 6+2 years under 0% Concessional duty-reg.**<br><br>As per ANF-2D, the firm has stated that they could not fulfill 100% EO within the stipulated time i.e. 6years due to lack of orders and COVID-19 Pandemic. Therefore, the firm has requested for extension of EOP for two years i.e. 30.10.2022 in order to fulfill EO against the above authorization. The firm has further stated that now they have got the orders.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 84 | Jindal Specialty Textiles Ltd., Ludhiana<br><br>HQRPRCAPPLY00354900AM22 | i. 3030007172 dated 26.08.2010<br><br>ii. 3030007642 dated 16.12.2010<br><br>iii. 3030007897 dated 22.02.2011<br><br>iv. 3030008125 dated 18.04.2011<br><br>v. 3030008165 dated | **Request for:**<br>1. **Regularization of late submission of Block-wise Extension by paying composition fee against 7 pending EPCG Authorizations under 03% Concessional Duty.**<br><br>2. **Seeking overall EOP extension for the time till electric supply was not allowed to the company,** |

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| | | 29.06.2011<br><br>vi. 3030008382 dated 23.06.2011<br><br>vii. 3030008442 dated 06.07.2011 | **without paying composition fee against pending 4 EPCG Authorizations Nos. 3030007897 dated 22.02.2011, 3030008125 dated 18.04.2011, 3030008165 dated 29.06.2011 and 3030008382 dated 23.06.2011**<br><br>3. **Request for regularization of excess duty credit utilized within 10% on EPCG Authorization No. 3030007897 dated 22.02.2011.**<br><br>The firm vide e-mail dated 07.04.2022 has requested to withdraw the application submitted to PRC for EOP extension against various EPCG authorizations. In its letter, the firm has stated that their request for grant of EOP extension against various EPCG authorizations is Processed by RA Ludhiana under Para 5.11 of HBP 2009-14 read with Para 5.17 (d) & (f) of HBP (2015-20) and at present they shall be able to completed the E.O. within the extended period permitted under Para 5.11 of HBP 2009-14. Hence, they are withdrawing the said application submitted to PRC.<br><br>**In respect of 1st request:**<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been |

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| | | | submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.**<br><br>**In respect of 2nd request:**<br><br>The request of the firm is treated as withdrawn.<br><br>**In respect of 3rd request:**<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for** condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorizations.<br><br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 85 | Love Kush Foods Pvt. Ltd., Punjab<br><br>HQRPRCAPPLY00380188AM22 | 3030013171 dated 20.10.2014 | **Request for extension of EOP for two years in respect of EPCG Authorization No. 3030013171 dt. 20.10.2014 under 0% Concessional duty - reg.**<br><br>The firm has stated that they could not fulfill export obligation within the stipulated time i.e. 20.10.2020 due to unavoidable circumstances and downfall in international market. Therefore, the firm has requested for extension of EOP for two years i.e. 20.10.2022 in order to fulfill their EO against the above authorization.<br><br>The Committee deliberated upon the |

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| | | | case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.<br>The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.<br><br>**This has the approval of DG, DGFT.** |
| 86 | Toolcomp Systems Pvt. Ltd., Bangalore<br><br><br>01/36/218/39/AM-21/EPCG | 0730005348 dated 08.03.2007 | **Request for re-fixation of Annual Average Export Obligation and consequential issuance of EODC in respect of EPCG Authorization no. 0730005348 dt. 08.03.2007 under 05% Concessional duty - reg.**<br><br>The firm has stated that they had obtained EPCG Authorization no. 0730005348 dt. 08.03.2007. The specific export obligation was fixed as $ 60,471.00 (Rs. 26,87,936.00) and Annual Average Export Obligation was fixed as Rs. 7,88,540/-. They have fulfilled the specific EO. However, they could not fulfill the condition of Annual AEO mentioned in the License.<br><br>The firm has further stated that while applying for EPCG authorization in 2007, they had without knowing considered their merchant export towards calculation of Annual AEO of Rs. 7,88,540/-.<br><br>Subsequently, they learnt that goods manufactured and exported in the capacity of manufacturer–exporter or the third party exports (i.e. goods manufactured by them but exported through a merchant exporter) is only |

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| | | | considered. As a result they could not fulfill the condition of Annual AEO in the license. They requested RA to re-fix additional EO and issue them redemption certificate. RA, in response, conveyed to them that for consideration of Annual AEO, past export performance is inclusive of all types of exports (including deemed export, merchant export etc).<br><br>The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. |
| 87 | A.S. Jute Product Pvt. Ltd,<br><br>01/60/162/830/AM-20/PRC | i.2630001011 dated 25.08.2011<br>ii.2630001067 dated 09.12.2011 | **Request for grant of extension of EOP for 1 year i.e. Beyond 6+2 years against EPCG authorization No. 2630001011 dated 25.08.2011 and 263001067 dated 09.12.2011 obtained under 0% Concessional duty - reg.**<br><br>The party has stated that they could not fulfill EO despite their best efforts. During Hud-Hud Cyclonein the year 2014, their unit was badly damaged, production came to grinding halt for almost 3 to 4 months as a result there was heavy structural and financial loss to them.<br><br>Further, they are facing crucial problem such as legal case against State Bank of India, reduced demand of products in the market EO fulfilled zero.<br><br>The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension beyond 8th year and accordingly, the committee decided to **reject** the request of the applicant. |

[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP, = Foreign Trade Policy, HBPv1 = Handbook of Procedure Vol. I, EO = Export Obligation, EODC = Export Obligation Discharge Certificate, EOP = Export Obligation Period, B.O.E. =Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate.].

The meeting ended with a vote of thanks to the Chair

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