

MINUTES OF 8th MEETING OF AM-25 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI HARDEEP SINGH, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 28.10.2024.

Eighth Meeting for AM-25 of the EPCG Committee was held on 28.10.2024 at 03.00 PM under the chairmanship of Shri Hardeep Singh, Additional Director General of Foreign Trade in Vanijya Bhawan, New Delhi. Following officers attended the meeting :-

- i. Shri Sandeep Poonia, OSD, Department of Revenue
- ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT
- iii. Shri Joy Prakash, 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:-

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Case No- 1: M/s Spenta International Limited, Maharashtra

F. No. HQRPRCAPPLY00008858AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330042553 dated 07.09.2015 under Zero Concessional Duty.

The firm has submitted that they have fulfilled 100% EO against this subject EPCG Authorization. After obtaining the license on dated 20.09.2016 they have immediately imported the Capital goods and their installation was completed on 25.06.2017 and 05.07.2017. They have obtained the installation certificate from Chartered Engineer on dated 31.08.2017 as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it has been overlooked to submit the installation certificate even though it was obtained in time.

2. The details of the installation certificate furnished by the firm are as under:

Sr. No.	BOE	BOE Date	Date of Installation	Date of Issue of IC
1	9778668	22.05.2017	25.06.2017	31.08.2017
2	9762344	19.05.2017	05.07.2017	31.08.2017

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 2: Shree Salasar Hanumanji Grains Pvt. Ltd
F. No. HQREPCGPRAPP00000264AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 023009468 dated 25.04.2014 under Zero duty EPCG Scheme

In support of their request the firm has submitted that due to ignorance, they could not submit the original installation certificate to RA, Kolkata within prescribed time period which was purely unintentional.

2. The details of the installation certificate issued by the Chartered Engineer furnished by the firm is as under:

- i. Date of Installation : 27.11.2014
- ii. Date of Issue of IC : 04.12.2014
- iii. BOE No. and Date : 5757953 dated 10.06.2014 and 5655269 dated 30.05.2014

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 3: USV Pvt. Ltd., Mumbai
F. No. HQRPRCAPPLY00008644AM25

Subject: Request for Acceptance of Installation Certificate from Chartered Engineer instead from Central Excise in respect of EPCG Authorization No. 0330041403 dated 31.03.2015 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :-

- i. The firm has stated that they obtained EPCG Authorization on the last day of the year i.e. 31.03.2015 and the installation was done subsequently in the period 2015-20.
- ii. The firm has further stated that as per 5.04 (a) of HBP it is mentioned that :-

“Authorization holder shall produce within six months from date of completion of import, to the concerned RA, a certificate from the Jurisdictional Central Excise Authority or an Independent Chartered Engineer, at the option of the Authorization holder.”

iii. Hence, the firm had submitted CE on 16.01.2016. However RA Mumbai is not accepting the said Certificate and asked them to approach PRC.

2. As per Installation Certificate dated 07.01.2016 issued by Chartered Engineer enclosed by the firm, machinery was installed at the firm's premises on 19.11.2015 via BOE No. 8951635 dated 17.04.2015.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow acceptance of installation certificate issued by Chartered Engineer instead of Jurisdictional Central Excise Authority, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 4: M/s. Pravat Timbers, Kolkata
F. No. HQREPCGPRAPP00000279AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230012691 dated 10.10.2017 under Zero Concessional Duty.

The firm has requested to condone the delay. The details of the installation certificate furnished by the firm are as under :-

S. No.	BOE	BOE Date	Date of Installation	Date of Issue of IC
1	3924827	08.11.2017	17.01.2018, 25.01.2018,	27.06.2018
2	6265847	05.05.2018	22.01.2018, 20.06.2018,	
3	4617319	29.12.2017	02.02.2018, 20.01.2018 &	
4	3924794	08.11.2017	05.03.2018	
5	3926942	05.11.2017		

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 5: M/s. Orient Spun Silk & Processing Mills (LLP), Guwahati
F. No. HQREPCGPRAPP00000137AM25

Subject: Request for Condonation of delay in submission of Installation Certificate as per PN 22/2023 dated 13/07/2023 in respect of EPCG Authorization No. 1430000125 dated 13.03.2018 under 0% Concessional Duty.

The firm has submitted that they were not very familiar with EPCG licenses, as they have been engaged in developing their business and unfortunately several of their orders were cancelled due to COVID Pandemic. They were also unsure about the timeframe within which they must submit the EPCG Installation certificate.

2. The details of Installation certificate issued by Chartered Engineer are as under :-

- i. Bill of entry No. & Date : 5829804 dated 02.04.2018
- ii. Date of Installation : 03.06.2018
- iii. Date of Issue : 19.06.2018.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 6: P K P N Spinning Mills Private Limited, Tamil Nadu
F. No. HQRPRCAPPLY00007958AM25

Subject: Request for EOP Extension for 2 years beyond (6+2 yrs.) in respect of EPCG Authorization No. 3230024503 dated 28.07.2016 under zero Concessional duty

The firm has submitted that they got the EPCG Authorization No. mentioned above to procure Indigenous Machines viz., Blow room, Carding, Draw frame, Compressor, Card Cans. They got further 2 years EO extension from RA. In the subsequent years from 2016-17 till now export market is very poor globally. Covid-19 issues further resulted in decline in exports. In spite of poor export market scenario, they could export substantially in the years 2016-17 to 2023-24.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP 2015-20 and late fee of Rs. 10,000/-.

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.

This has the approval of DG, DGFT.

The Committee further deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 7: Vagapra Industries Pvt. Ltd, Kolkata
F. No. HQRPCGPRAPP00000275AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230006229 dated 17.01.2011 under 0% Concessional Duty.

The firm has stated that an application has been filed for regularization through Amnesty Scheme since they could not meet the AEP. The firm has further stated that despite getting the Installation certificate issued in time, they missed out on timely submission.

2. As per Installation Certificate dated 16.02.2011 issued by Chartered Engineer enclosed by the firm, machinery was installed at the firm's premises on 14.02.2011 via BOE No. 2680858 dated 31.01.2011.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 8: M/s Azad Engineering Ltd, Hyderabad
F. No. HQREPCGPRAPP00000232AM25

Subject: Request for EOP Extension for 3 years i.e. up to 23.01.2026 in respect of EPCG Authorization No. 0930012759 dated 23.01.2017 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :—

- i. They imported machines for manufacture of Turbine Blade & Precision components for Air craft parts but were unable to use these machines for manufacturing due to dispute with their importer.
- ii. The firm received 14 machines in 2017 and realized that the machines supplied by importer were defective.
- iii. However, an importer demanded to pay the balance amount from M/s Azad Engineering Ltd and thereafter Azad filed petition with Commercial Court in Hyderabad and importer also filed an arbitration petition in International Chamber of Commerce, Munich in Jan 2019.
- iv. Later on 01.12.2022, both the parties mutually agreed to settle the disputes.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP 2015-20 and late fee of Rs. 10,000/-.

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.

This has the approval of DG, DGFT.

The Committee further deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 9: M/s Shree Sadguru Creation, Gujarat

F. No. HQRPRCAPPLY00008900AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 5230024392 dated 01.05.2017 under Zero Concessional Duty.

The firm has submitted that, they have not fulfilled EO against the said license. Now the firm submitting application for EOP Extension for 2 years but installation certificate not submitted.

2. The details of the installation certificate furnished by the firm are as under :

- i. BOE : 9885777 dated 30.05.2017
- ii. Date of Installation : 14.06.2017
- iii. Date of Issue of IC : 11.11.2017

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 10: Agri-Pure Natural Foods Pvt. Ltd

F. No. HQREPCGPRAPP00000273AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 3130010001 dated 16.06.2017 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they have received the machinery/material in the factory on 07.07.2017 and have installed the machinery on 20.01.2018 and have obtained the installation certificate from their GST ranges on 19.06.2018. The acknowledgement receipt of submission of said certificate in RA, Pune is not readily available.

2. The details of the installation certificate issued by the Superintendent of Customs, Satara furnished by the firm is as under :

- i. Date of Installation : 20.01.2018
- ii. Date of Issue of IC : 19.06.2018
- iii. BOE No. and Date : 2360608 dated. 07.07.2017

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 11: Griptronics India Wires & Cables Pvt Ltd.

F. No. HQREPCGPRAPP00000233AM25

Subject: Request to amend the Average Export Obligation in respect of 03 EPCG Authorization No. 0530166319 dated 20.11.2015, 0530167272 dated 29.03.2016 and 0530167308 dated 31.03.2016 issued under 0% Duty Scheme.

In support of their request the firm submitted that :-

- i. As per the revised CA certificate, the Average EO becomes Rs. 2,63,772/-. inadvertently, in the previous CA certificate, submitted at the time of issuance of EPCG licences, the domestic sales was considered instead of export sales. Accordingly, the incorrect Average EO was mentioned in the EPCG licences.
- ii. They have applied through the online application on DGFT website, duly indicating export figure of these years as “Zero”. However, the Chartered Accountant inadvertently indicated the export figures against the said preceding year instead of the domestic sales in the certificate issued by CA, which is required for the issuance EPCG licenses. Consequently, the DGFT has erroneously imposed the average EO of Rs. 20,266,666.66 on the subject 03 EPCG authorizations.
- iii. In addition, two EPCG licenses No. 0530167248 and 0530167249 correctly show the average EO as NIL.
- iv. They have submitted the revised CA Certificate, duly showing the preceding financial years 2012-13, 2013-14 and 2014-15 as Rs. 2,63,772.00 the correct AEO
- v. The name of M/s Mandeep Cables Pvt. Ltd. has been changed to Griptronics India Wires and Cables Pvt. Ltd. The certificate of incorporation has been issued by the Registrar of Companies, New Delhi.

Decision: The Committee deliberated upon the case and decided to **defer** it with the directions to call for a detailed representation/ justification of the request from the firm.

Case No- 12: Rishikesh Filaments Pvt Ltd, Mumbai

F. No. HQRPRCAPPLY00004404AM25

Subject: Request for 1st Block Extension and EOP Extension for 1 year (i.e. 8+1 years) in respect of 0330015438 dated 16.03.2007 under 03 % Concessional Duty.

In support of their request, the firm has submitted the following :-

- i. The firm has stated that EO of the above license is completed after the expiry of EOP and all their exports are made beyond 1st block.
- ii. The firm has also stated that they have paid penalty for late submission of Installation Certificate vide E-Challan of Rs. 5,000/-

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP 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, 2004-09 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 9th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP 2004-2009 and late fee of Rs. 10,000/-.

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.

This has the approval of DG, DGFT.

Case No- 13: Jupiter Solar Power Limited, Kolkata
F. No. HQRPRCAPPLY00003143AM25

Subject: Request for Re-fixation of Specific Export Obligation and Average Export Obligation EPCG Authorization due to demerger in respect of EPCG Authorization No. 0231002104 dated 15.03.2022 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :-

- i. The manufacturing division of Jupiter Solar Power Limited (JSPL) was demerged from JSPL and merged into Jupiter International Ltd. (JIL) vide demerger order passed by the Hon'ble NCLT, Kolkata Bench on 28.10.2022.
- ii. The firm has further stated that JSPL was carrying on the business of manufacturing solar cells and is a separate entity and only the 'manufacturing division' was demerged and vested into JIL pursuant to the aforesaid NCLT Order.
- iii. The firm has requested for the transfer of the liability from JSPL to JIL and re-fix the SEO and AEO of JIL by adding the SEO and AEO of JSPL.

Decision: 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.

Case No- 14: K.S. Instruments Private Limited, Bengaluru
F. No. HQRPRCAPPLY00007200AM25

Subject: Request for Consideration of actual installation address for fulfillment of EO in respect of EPCG Authorization No. 0730009579 dated 16.11.2010 under 03% Concessional Duty.

The firm has stated they had imported the CGs as per the address mentioned in the EPCG Authorization i.e. "K.S. Instruments Pvt. Ltd., B-81, Industrial Estate, Rajaji Nagar, Bangalore 560044". However, due to specific requirements of their American Customer and the constraint

of space, they installed the CGs at the adjacent address to “D-98, 5th Main Road, Industrial Estate, Rajaji Nagar, Bangalore- 560054”.

2. The firm has further stated that they have obtained the IC for the address wherein they had installed the CGs from the Central Excise Authority. The firm has also stated that they have exported the goods and fulfilled the EO as per the conditions of the license. At the time of application and installation, they were unaware of the difference in shed numbers.

3. Further, the firm applied for EODC and due to the discrepancy in the installation address, a DL dated 28.01.2014 was issued by RA, Bangalore. The actual installation location is an adjoining manufacturing place owned by them and was already registered in the IEM Certificate issued by the Directorate of Industries and Commerce and also under the State CAT Registration Certificate, prior to the issuance of the subject EPCG Authorization.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow change in installation address of the Capital Goods imported against EPCG Authorization No. 3131000123 dated 28.01.2021 from “K.S. Instruments Pvt. Ltd., B-81, Industrial Estate, Rajaji Nagar, Bangalore 560044” to “D-98, 5th Main Road, Industrial Estate, Rajaji Nagar, Bangalore- 560054” subject to verification that the name and address of place of installation is endorsed on IEC and RCMC.

This shall be further subject to payment of composition fee of Rs. 25,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of the DG, DGFT.

Case No- 15: M/s VE-7 Ceramic, Gujarat
F. No. HQREPCGPRAPP00000227AM25

Subject: Request for Condonation of delay in submission of Installation Certificate from Chartered Engineer instead of Central Excise Authority in respect of EPCG Authorization No. 2430002632 dated 17.10.2014 under Zero Concessional Duty.

The firm has submitted that the EPCG Authorization was issued on 2014 and the old partners were not aware of the EPCG Scheme back then and therefore did not get the installation Certificate issued from the Central Excise Authority. They took over the firm from old partners in 2018 and they were not aware of the same. On filling of closure of EPCG, they were notified that they have got and Installation Certificate issued by Central Excise authority and submit the same to the DGFT. They hereby request to relax the Policy and allow to submit the Installation Certificate issued by Chartered Engineer. They are ready to pay any Condonation/composition fees applicable.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	BOE	BOE Date	Date of issue of IC
1	7605769	05.12.2014	01.09.2024
2	7809725	25.12.2014	01.09.2024
3	7220659	30.10.2014	01.09.2024

4	7366839	13.11.2014	01.09.2024
5	7388008	15.11.2014	01.09.2024

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow acceptance of installation certificate issued by Chartered Engineer instead of Jurisdictional Central Excise Authority, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 16: Sentini Beverages Pvt Ltd, Hyderabad
F. No. HQRPRCAPPLY00006379AM24

Subject: Request for the Cancellation of EPCG authorization No. 0930006064 dated 28.07.2010 under 03% Concessional duty.

The firm has stated that they identified the potential suppliers of required CGs in the domestic market and requested RA, Hyderabad for invalidation letter in terms of para 5.6 of FTP, 2009-14 and RA granted the invalidation letter vide 09/34/021/00321/AM11/dated 22.07.2010 for the duty amount saved Rs. 25,87,219.

2. Further, the firm decided not to procure the CGs from a supplier (M/s HST Steels Pvt. Ltd) and accordingly, filed an application in ANF 5C for re-fixation of duty saved amount from Rs. 25,87,219/- to Rs. 23,94,399/- in terms of paras 5.5 (i) and 5.19 of FTP, 2009-14.

3. Later, DGFT has requested for submission of TED refund application filed along with declarations from the suppliers that they have not availed any benefit of deemed exports or advance authorization vide letters dated 19.06.2018 & 23.07.2018. In response, the firm has submitted the required information vide letter dated 10.10.2018.

4. The firm has stated that neither the firm nor suppliers availed any benefit against the said EPCG Authorization against the EPCG license and therefore the payment of notional customs duty as provided in para 5.14 of HBP, 2009-2014 along with interest with respect to the duty saved amount of Rs. 23,94,399/- should be dropped.

5. RA, Hyderabad was asked to furnish a report in the matter. Now, vide email dated 05.06.2024, RA has furnished the same.

Decision: After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination.

Case No- 17: Rishabh Micro Precision Components Private Limited, Dadar & Nagar Haveli
F. No. HQREPCGPRAPP00000278AM25

Subject: Request for 2 years EOP extension beyond 8 years i.e. up to 28.09.2014 for regularization purpose in respect of EPCG Authorization No. 0330006714 dated 28.09.2004 under 5% EPCG Scheme.

The firm has furnished a copy of EPCG authorization along with condition sheet. As per authorization, the initial EOP of the subject EPCG authorization was for 8 years i.e. up to 28.09.2012.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** 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 EO in terms of Para 5.11 of HBP, 2004-2009 and late fee of Rs. 10,000/-.

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.

This has the approval of DG, DGFT.

Case No- 18: Semco Security Imaging Pvt Ltd, Karnataka
F. No. HQREPCGPRAPP00001925AM24

Subject: Review Application w.r.t. Request for Condonation and permission to re-export CGs imported under EPCG Scheme for replacement/rectification in respect of EPCG Authorization No. 0730015597 dated 23.06.2016 under 0% Concessional Duty.

The case was considered in the 7th EPCG Committee Meeting of AM-25 held on 30.09.2024. The decision of which is as under:

*“After deliberation on the request of the firm, the Committee decided to **defer** the case to call the applicant for Personal Hearing to explain the case.”*

2. The representatives of the firm, Shri K.P. Anoop and Shri Prashanth S. Bhat, appeared through Video conferencing and made the following submissions:-

Applicant’s statement: The representatives stated that they have re-exported all 22 machines to the vendor. The re-exported machineries were technically examined, various attempts were made to modify/rectify the machinery to meet their technical requirements, which could not be achieved. They also stated that the vendor has accepted the non-suitability of the machinery for our intended purpose and accordingly has issued a letter stating that the machinery cannot be modified and hence accepting the machinery back as technically not suitable.

Decision: After deliberation on the request of the firm, the Committee decided to **defer** the case with the directions to call for submission by the firm of a Chartered Engineer Certificate which clearly states that the Capital Goods imported against the subject EPCG authorisation were not utilized.

Case No- 19: Gayatri Hi-Tech Hotels Limited, Hyderabad
F. No. HQREPCGPRAPP00000106AM25

Subject: Request for EOP Extension i.e. beyond 8+2 years in respect of 57 EPCG Authorization Nos. under 03% Concessional Duty.

S. No.	EPCG Authorization No.	Date of Issuance	S. No.	EPCG Authorization No.	Date of Issuance
1	930006012	07-Jul-10	30	930007121	24-May-11
2	930006053	21-Jul-10	31	930007122	24-May-11
3	930006100	06-Aug-10	32	930007273	13-Jul-11
4	930006102	06-Aug-10	33	930007275	13-Jul-11
5	930006099	06-Aug-10	34	930007274	13-Jul-11
6	930006098	06-Aug-10	35	930007272	13-Jul-11
7	930006101	06-Aug-10	36	930007284	14-Jul-11
8	930006115	10-Aug-10	37	930007460	14-Sep-11
9	930006118	11-Aug-10	38	930007477	16-Sep-11
10	930006186	24-Aug-10	39	930007600	01-Nov-11
11	930006209	26-Aug-10	40	930007605	01-Nov-11
12	930006210	26-Aug-10	41	930007602	01-Nov-11
13	930006287	24-Sep-10	42	930007653	14-Nov-11
14	930006285	24-Sep-10	43	930007654	14-Nov-11
15	930006286	24-Sep-10	44	930007675	18-Nov-11
16	930006318	01-Oct-10	45	930007752	15-Dec-11
17	930006472	23-Nov-10	46	930007864	23-Jan-12
18	930006473	23-Nov-10	47	930007914	08-Feb-12
19	930006675	12-Jan-11	48	930008047	22-Mar-12
20	930006674	12-Jan-11	49	930007604	01-Nov-11
21	930006673	12-Jan-11	50	930006884	04-Mar-11
22	930006721	27-Jan-11	51	930006966	05-Apr-11
23	930006806	18-Feb-11	52	930007247	06-Jul-11
24	930006883	04-Mar-11	53	930007464	15-Sep-11
25	930006882	04-Mar-11	54	930007913	08-Feb-12
26	930006885	04-Mar-11	55	930007601	01-Nov-11
27	930006931	22-Mar-11	56	930007762	16-Dec-11
28	930007123	24-May-11	57	930008048	22-Mar-12
29	930007120	24-May-11			

The firm has stated that they have taken 98 EPCG Authorization, out of which EODC has been issued for 26 licenses. The firm further stated that the hotel industry in Hyderabad has experienced a notable decline in both occupancy rates and average room rates (ARR) during the years 2012-13 and 2013-14. This downturn can be attributed largely to the agitation for a separate Telangana State.

2. The firm also stated that the political unrest and uncertainty surrounding the statehood movement created an atmosphere that deterred business travellers and tourists alike from visiting Hyderabad. Due to which the hotels in the city struggled to maintain high occupancy levels and this also lowered the ARR.

3. The case was considered in the 7th EPCG Committee Meeting of AM-25 held on 30.09.24. The decision of which is as under:

“The Committee deliberated upon the case and decided to grant one last opportunity of Personal hearing to the firm. Accordingly, the case stands deferred.”

4. The representatives of the firm, Ms. T Sarita Reddy, Director, Shri K. Veeranjanyu, CFO and Shri J. Prabhakar Rao, Advisor, appeared through Video conferencing and made the following submissions:-

Applicant’s statement: The representatives stated that the hotel industry in Hyderabad has experienced a notable decline in both occupancy rates and average room rates (ARR) during the years 2012-13 and 2013-14. This downturn can be attributed largely to the agitation for a separate Telangana state. They also stated that there were two incidents of fire in the hotel which also led to the slowdown in overall activities.

Decision: After deliberation on the request of the firm, the Committee decided to **defer** the case with the directions to the firm to send written submissions giving details of the fire incidents, decline in the occupancy rates of the hotel industry etc.

Case No- 20: Senthilnathan Spinning Mills Private Limited, Tamil Nadu
F. No. HQREPCGPRAPP00317630AM22

Subject: Request for consideration of Shipping Bills towards fulfillment of EO in respect of EPCG Authorization No. 0430003725 dated 15.05.2006 under 03% Concessional duty.

The firm vide email dated 20.08.2024 has requested for a Personal Hearing to explain their case.

Decision: After deliberation on the request of the firm, the Committee decided to **defer** the case to call the applicant for Personal Hearing to explain the case.

Case No- 21: M/s Shree Saikrupa Agro Industries, Nagpur
F. No. HQRPRCAPPLY00010928AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 5030000511 dated 16.10.2014 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :-

- i. They obtained EPCG Authorization in the month of October, 2014.
- ii. The firm has also stated that Installation Certificate in respect of above Authorization for domestic import were in assumption that the installation certificate is to be submitted with DGFT at the time of closure of EPCG license.

2. As per Installation Certificate and ANF-2D, the firm has installed the Capital Goods at their factory premises on dated 30.01.2015 and certificate was issued by the Chartered Engineer on 31.01.2015.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 22: M/s Rohan Fabrics , Kolhapur

F. No. HQREPCGPRAPP00000293AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130006544 dated 27.04.2012 under 3% Concessional Duty.

The firm has submitted that, they have fulfilled 100% EO against the subject EPCG Authorization. After obtaining the license on dated 27.04.2012 they immediately imported the capital good but their installation was completed as on 01.06.2012. They have obtained the installation certificate from Chartered Engineer on dated 02.06.2012 as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it has been overlooked to submit the installation certificate even though it was obtained in time to the department.

2. The details of the installation certificate furnished by the firm are as under :-

S. No.	BOE	BOE Date	Date of Installation	Date of Issue of IC
1	6869920	19.05.2012	01.06.2012	02.06.2012

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 23: M/s Aishwarya Weaving Mills , Pune

F. No. HQREPCGPRAPP00000290AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130006561 dated 04.05.2012 under zero Concessional Duty.

The firm has submitted that they have fulfilled 100% EO against the subject EPCG Authorization. After obtaining the license dated 04.05.2012 they immediately imported the capital goods but their installation was completed as on 01.06.2012 and 02.07.2012. They have obtained the installation certificate from Chartered Engineer on 02.07.2012 as their unit was not

registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it have been overlooked to submit the installation certificate to RA within the prescribed time period.

2. The details of the installation certificate furnished by the firm are as under :-

S. No.	BOE	BOE Date	Date of Installation	Date of Issue of IC
1	6869913	19.05.2012	01.06.2012	02.07.2012
2	7158838	20.06.2012	02.07.2012	02.07.2012

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 24: M/s Tuff Shoes, Agra

F. No. HOREPCGPRAPP00000285AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0630005171 dated 05.02.2015 under Zero Concessional Duty.

The firm has submitted that they have submitted a installation certificate after prescribed time period for which they have paid the delayed installation certificate fee of Rs. 5,000/- and connection fee of Rs. 10,000/-.

2. The details of the installation certificate furnished by the firm are as under:

S. No.	BOE	BOE Date	Date of Installation	Date of Issue of IC
1	9082507	29.04.2015	16.05.2015	16.05.2015

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 25: M/s Aditya Fabrics , Maharashtra

F. No. HOREPCGPRAPP00000289AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130006577 dated 11.05.2012 under zero Concessional Duty.

The firm has submitted that, they have fulfilled 100% EO in this subject EPCG Authorization. After obtaining the license on dated 11.05.2012 they have immediately imported

the capital good but their installation was completed as on 01.06.2012 and 02.07.2012. They have obtained the installation certificate from Chartered Engineer on dated 02.07.2012 as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it have been overlooked to submit the installation certificate to RA within the prescribed time period.

2. The details of the installation certificate furnished by the firm are as under :

S. No.	BOE	BOE Date	Date of Installation	Date of Issue of IC
1	6870545	19.05.2012	01.06.2012	02.07.2012
2	7152636	19.06.2012	02.07.2012	02.07.2012

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 26: Finolex J-Power Systems Limited, Pune

F. No. HQREPCGPRAPP00000220AM24

Subject: Request for EOP Extension for 2 years i.e. 8+2 years in respect of EPCG Authorization No. 3130005111 dated 14.09.2010 under 03% Concessional Duty.

The firm has stated that due to delay in installation and commissioning due to approval of height in production building from Defence Authorities and workers unrest. Third-party approval after audit applicability for exports took 18 months of approval before the first export.

2. The product is used for replacing overhead Power cabling to underground cabling. When the firm took the 13 EPCG licenses, the FTP para was allowing supplies to Power Projects which was replaced by Mega Power Projects concept in the year 2012-13. Due to this reason, the firm did not receive Project Authority Certificates for the Power company customers. The plan to fulfil EO by mix of physical exports as well as deemed exports fell apart due to this change in FTP policy.

Decision: 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 firm.

Case No- 27: M/s Navjeevan Synthetic Pvt Ltd, Mumbai

F. No. HQREPCGPRAPP00000267AM25

Subject: Request for 1st Block EOP Extension in respect of EPCG Authorization No. 0330020757 dated 23.07.2008 under 03% Concessional Duty.

In support of their request, the firm has submitted the following :—

- i. The firm has stated that they could not fulfill the export obligation within the first block, due to slowdown of Garments/Textile business in the International Market, but have fulfilled the Export Obligation in the 2nd block.
 - ii. The firm has also stated that they had received the condonation of late payment of Customs Duty along with applicable interest on excess Duty saved vide 8thEPCG Committee Meeting of AM-24, after that the firm has applied to RA, Mumbai for issuing redemption letter then after nearly 5 months the firm has received the letter from RA stated that – *“You have not fulfilled the EO in the first block, nor availed extension. You are advised to regularize the first block in terms of para 5.8.3 of HBP”*
2. The firm has further stated that they have paid challan for Rs. 10000/- for 1st block extension and completion of the export in the 2nd block.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP 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/-.

This has the approval of DG, DGFT.

Case No- 28: Lite Bite Travel Foods Private Limited, Delhi
F. No. HQRPRCAPPLY00011072AM25

Subject: Request for Condonation of Delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330037206 dated 08.11.2013 -reg.

The firm has stated they have submitted the Installation Certificate on 27.12.2023 which is within the timelines as specified in PN 22 dated 13.07.2023. They have also made the payment of the composition fees of Rs. 5,000/-.

2. The firm further stated that the IC Application was approved by RA. However, at the time of filing for online EODC, they encountered a technical glitch in the DGFT System, wherein there was a mismatch in the IC submitted vis-a-vis the import items displayed in the DGFT system, due to which EODC Application could not be filed.

3. Further, the firm has stated that they were compelled to resubmit the IC on 24.04.2024. However, the same was not accepted by RA, Mumbai, stating that the application was time barred and therefore they had to approach DGFT HQ for relaxation of submission of IC as per PN 22 dated 13.07.2023.

4. According to the Installation Certificate dated 16.05.2014 provided by the firm, new machines were installed at the firm's premises on 13.05.2014 with Bill of Entry No. 4318532 dated 10.01.2014.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of

installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 29: Astha Liners Private Limited, Maharashtra

F. No. HQREPCGPRAPP00000298AM25

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 3130006177 dated 08.12.2011 under 0% Concessional Duty.

The firm has stated that when they applied for the subject authorization, the firm was at a developmental stage due to which they were unable to fulfill the 1st Block EO. The firm has further stated they have fulfilled the 2nd block EO.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP 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/-.

This has the approval of DG, DGFT.

Case No- 30: M/s Niket Textiles, Maharashtra

F. No. HQREPCGPRAPP00000292AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 3130006557 dated 02.05.2012 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they have fulfilled 100% EO. After obtaining the license on 02.05.2012, they had immediately imported the Capital Goods and installation was completed on 01.06.2012 and 02.07.2012. They have obtained the installation certificate from Chartered Engineer as their unit was not registered with Central Excise. After installation of CG they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate even though it was obtained in time.

2. The details of the installation certificate issued by the Chartered Engineer furnished by the firm are as under :

- i. Date of Installation : 01.06.2012 and 02.07.2012
- ii. Date of Issue of IC : 02.07.2012
- iii. BOE No. and Date : 6870291 dt. 19.05.2012 and 7155305 dt 19.06.2012

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 31: M/s Gimatex Industries Pvt. Ltd., Mumbai
F. No. HQRPRCAPPLY00000078AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of 15 EPCG Authorizations under 0% and 3% duty EPCG Scheme.

S. No.	EPCG License No. & Date
1	0330050608 dated 01.02.2019
2	0330027769 dated 12.11.2010
3	0330029444 dated 11.05.2011
4	0330036054 dated 07.06.2013
5	0330036678 dated 30.08.2013
6	0330038497 dated 02.04.2014
7	0330048128 dated 15.11.2017
8	0330048277 dated 12.12.2017
9	0330048830 dated 06.03.2018
10	0330049131 dated 26.04.2018
11	0330049287 dated 23.05.2018
12	0330049588 dated 17.07.2018
13	0330049831 dated 31.08.2018
14	0330050355 dated 12.12.2018
15	0330050382 dated 18.12.2018

In support of their request, the firm has submitted the following :—

- They represent M/s Gimatex Industries Pvt. Ltd. and are reputable Textile Manufacturing and Exporting Company and a 3 Star Export House status holder.
- They have completed the EO for all the licenses and have also applied for EODC. However, the applications which they have done before 31.12.2023 got processed and EODC was issued and the applications which they have submitted after 31.12.2023 are not processed and they have been issued a Deficiency letter stating that the installation is not submitted within time and that validity of relaxation under PN 22 dated 13.07.2023 is only up to 31.12.2023.
- They were not aware of the policy provision regarding submission of installation certificate. They also did not know about the PN 22 dated 13.07.2023. They are submitting the EODC applications as and when the EO is getting fulfilled against each authorization. They have installation certificate for all licenses but due to unawareness they have not submitted the in the prescribed time, however they have submitted the same with the EODC application.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of 15 EPCG Authorizations, subject to payment of late fee of

Rs. 10,000/- per authorisation and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 32: Agri-Pure Natural Foods Private Limited, Pune

F. No. HQREPCGPRAPP00000274AM25

Subject: Request for Condonation of delay in Installation Certificate in respect of EPCG Authorization No. 3130010018 dated 21 .06.2017 under Zero Concessional Duty.

The firm has submitted that, the condone delay in submission of Installation Certificate they have received material in the factory on 24.06.2017 and have installed the machinery on 28.01.22017 and obtained the Installation certificate from their GST range on 18.04.2018 but the acknowledgment receipt of submission of said certificate in RA Pune is not readily available with them hence again they are submitting the said certificate to RA Pune.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 33: M/s Spenta International Limited., Maharashtra

F. No. HQRPRCAPPLY00009038AM25

Subject: Request for Condonation of delay in submission of installation certificate and First Block EOP extension in respect of EPCG Authorizations No. 0330045260 dated 12.09.2016 and 0330045316 dated 20.09.2016 and condonation of delay in submission of installation certificate in respect of Authorization No. 0330042553 dated 07.09.2015 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they have fulfilled 100% Export Obligation against the subject EPCG authorizations. However, they have obtained the installation certificate from Chartered Engineer as their units not registered with Central Excise.

2. The details of the installation certificates issued by the Chartered Engineer furnished by the firm are as under:

Authorization No. 0330045260 dated 12.09.2016	
i.	Date of Installation : 24.10.2016 and 08.11.2016
ii.	Date of Issue of IC : 05.12.2016
iii.	BOE No. and Date : 7017929 dated 07.10.2016
Authorization No. 0330045316 dated 20.09.2016	
i.	Date of Installation : 25.06.2017 and 05.07.2017

ii.	Date of Issue of IC : 31.08.2017
iii.	BOE No. and Date : 9778668 dt.22.05.2017 and 9762344 dt. 19.05.2017
Authorization No. 0330042553 dated 07.09.2015	
i.	Date of Installation : 20.10.2015
ii.	Date of Issue of IC : 22.12.2015
iii.	BOE No. and Date : 2727231 dated 28.09.2015

Decision:

In respect of request for delay in submission of installation certificate regarding EPCG Authorization Nos. 0330045260 dated 12.09.2016, 0330045316 dated 20.09.2016, and 0330042553 dated 07.09.2015:

The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of 3 EPCG Authorizations, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

In respect request for First Block EOP extension regarding EPCG Authorization Nos. 0330045260 dated 12.09.2016 and 0330045316 dated 20.09.2016:

The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP 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/- per authorisation.

This has the approval of DG, DGFT

Case No- 34: M/s Bhanu Farms Limited, Kolkata

F. No. HQREPCGPRAPP00000271AM25

Subject: Review application w.r.t request for:

- i. **Block wise EOP Extension**
- ii. **EOP extension for 1 year i.e. beyond (12 years) from the date of endorsement**

in respect of EPCG Authorization No. 0230006895 dated 14.07.2011 under 3% duty Scheme.

The case was considered in the 9th EPCG Committee Meeting of AM-24 held on 19.01.2024. The decision of which is as under:

“The Committee deliberated upon the case and decided to advise the firm to approach RA for extension of Export Obligation Period (beyond 12 years) in terms of Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.”

2. Now, the firm vide review application dated 12.09.2024 has requested for (i) Block wise EOP Extension (ii) EOP extension for 1 year i.e. beyond (12 years) in respect of EPCG Authorization No. 0230006895 dated 14.07.2011 under 0% Concessional duty. The firm has submitted the following-

- i. The firm has stated that their request was considered in the aforesaid meeting and they have received extension, which is permitted on account of COVID.
- ii. In the earlier application, the request was for Block wise EOP extension. In the meeting, the subject of Block wise extension has also been touched and discussed upon. However, the decision part of the minutes, does not contain any decision to allow Block wise extension. Although extension of EOP beyond original 12 years, has been allowed in terms of P.N.53 dated. 20.01.2023 on COVID grounds.
- iii. The firm has further stated that it is practical, that without Block wise extension, they may not get EOP extension. The same question has been raised by the RA office at Kolkata.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP 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/-.

This has the approval of DG, DGFT.

In respect of 2nd request: 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.

Case No- 35: Double Dee Technology Pvt. Ltd., Mumbai
F. No. HQREPCGPRAPP00001060AM23

Subject: Request for acceptance of new installation address of CGs in respect of EPCG Authorization No. 0330021618 dated 16.10.2008 issued under 03% Concessional duty.

The submission of the firm is as under :

- i. While applying for issue of EPCG Authorization, they had shown the address of their factory as Plot No. C 113, MIDC, Pawane TTC, Industrial Area, Belapur Road. Navi Mumbai-400703, where they were working from the said premises. The premises were on lease and the lease agreement for the premises had expired and was not renewed by the lessor. Thereafter, with no option available to them, they have taken new premises on lease i.e. D-222/51, MIDC Nerul, TTC Ind. Area Navi Mumbai-400706. Meanwhile, they

had imported CGs under EPCG Authorization No. 0330021618 dated 16.10.2008 and installed CGs at this new location and obtained installation certificate from the Central Excise office of the same location.

- ii. After the installation of CGs in their new premises, all the statutory documents of Government of India such as IEC Certificate (IEC No. 0303033851), The Central Excise Registration Certificate and Central Sales tax Registration Certificate, Value Added tax Maharashtra (VAT Registration Certificate) and Goods and Service tax Certificate were amended by them with their new address.
- iii. Due to oversight they could not inform RA, Mumbai for amendment and correction in new address for their EPCG authorization.
- iv. They have completed EO against above mentioned EPCG authorization and requested RA, Mumbai for redemption along with installation certificate issued by Central Excise Office with new address D- 222/51, MIDC Nerul, TTC Industrial Area, Navi Mumbai-400706. RA, Mumbai did not accede to their request and issued them a deficiency letter dated 15.06.2018 as they have not obtained the necessary permission required for change of new installation address and requested to approach DGFT (HQ) for permission to change the address of the CGs installation.

2. Accordingly, RA Mumbai was asked to furnish a report in the matter. Vide email dated 29.05.2024, RA has furnished the requisite report.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow change in installation address of the Capital Goods imported against EPCG Authorization No. 3131000123 dated 28.01.2021 from “Plot No. C 113, MIDC, Pawane TTC, Industrial Area, Belapur Road. Navi Mumbai- 400703” to “D- 222/51, MIDC Nerul, TTC Ind. Area Navi Mumbai-400706” subject to verification that the name and address of place of installation is endorsed on IEC and RCMC.

This shall be further subject to payment of composition fee of Rs. 25,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of the DG, DGFT.

Case No- 36: PMP Textiles Spinning Mills Limited, Chennai
F. No. HQREPCGPRAPP00400203AM22

Subject: Request for accepting fulfillment of annual average export obligation in toto during 7th and 8th year through third party exports against EPCG authorization No. 0430004288 dated 06.11.2006 under 05% Concessional Duty and to issue EODC.

In support of their request, the firm has submitted the following :-

- i. The applicant has obtained subject EPCG Authorization for duty saved value of Rs. 2089153.8 and EO worth US\$ 362150.17. The annual average of the past export performance is Rs. 4197137.08 as per the condition sheet.
- ii. The firm had already submitted a similar application vide File No. 01/37/218/124/AM-17/EPCG-II requesting for fulfilment of 96.56% of specific EO as completion of Specific EO in Full, fulfilment of Annual Average EO through third party exports, Waiver from

maintaining Annual Average EO Year-wise and Extension of Block wise EO period vide letter dated 29.06.2016 for the subject authorization.

- iii. The case was considered in the 06/AM-17 EPCG Committee Meeting held on 26.09.2016. The committee's decision was as follows :-

“The Committee noted that the party has fulfilled 96.56% EO during second block period. 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 of 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 first block in terms of the provisions of Para 5.8.3 of HBP 2004- 09.

This has the approval of DG.”

2. In continuation of the above, the firm stated that they received a letter from RA stating that the firm is requested to furnish the following documents :-

- i. 2% composition fee for Rs. 20,892 for extension of 1stBlock EOP as per the Minutes of EPCG Committee Meeting, S/B No. 2791472/19.05.2014 and that the fulfilment of annual average exports through third party export cannot be accepted.
- ii. In respect of the above, the firm has stated that they have submitted DD for Rs. 20,900/- towards composition fee on 31.10.2016 to RA and have enclosed the copy of required shipping bill No. 2791472/19.05.2014 evidencing their name in the third party details column and their subject EPCG license in the appropriate column along with disclaimer certificate.
- iii. In view of the current request of accepting fulfilment of annual average EO, the firm has further stated that they have not maintained Annual Average EO year-wise. The Annual Average EO to be maintained each year is Rs. 41,97,137.08 and that the total annual average EO to be performed for eight years is Rs. 3,35,77,096.64. The firm stated that they have performed entire annual average EO during 7th & 8th year to the tune of Rs. 37,823,956.30 and hence requesting to kindly condone and waive the requirement of maintaining Annual Average Export Performance year-wise.

3. Further, RA Chennai was asked to submit a report in the matter and RA vide email dated 25.01.2024 has furnished the same.

4. The case was considered in 7th EPCG Committee Meeting of AM-25 held on 30.09.2024 and the decision of which is as under:

“Decision: *After due deliberation on the request of the firm, the Committee decided to defer the case for further examination.”*

5. The representatives of the firm, Shri M. Mohanavel and Shri Mohamed Younus, appeared through Video conferencing and made the following submissions:-

Applicant's statement: The representatives stated that they have submitted Demand Draft for Rs. 20,900/- towards composition fee on 31.10.2016 to RA and have enclosed the copy of required shipping bill No. 2791472/19.05.2014 evidencing their name in the third party details

column and their subject EPCG license in the appropriate column along with disclaimer certificate.

Decision: After deliberation on the request of the firm, the Committee decided to **defer** the case with the directions to the applicant to submit documentary evidence that the goods were manufactured by the firm and were later exported by third party exports, along with the payment related documents.

Case No- 37: M/s Forward Leather Company, Tamil Nadu
F. No. HQRPRCAPPLY00000317AM25

Subject: Relaxation in Annual Average Export Obligation in respect of 13 EPCG Authorizations under EPCG concessional Duty 3% Scheme.

S.No.	License No. & Date
1	0430004943 dt 16.05.2007
2	0430004989 dt 24.05.2007
3	0430005677 dt 08.01.2008
4	0430005908 dt 04.03.2008
5	0430006031 dt 07.04.2008
6	0430006109 dt 06.05.2008
7	0430006772 dt 22.10.2008
8	0430007328 dt 01.05.2009
9	0430005176 dt 18.07.2007
10	0430005188 dt 23.07.2007
11	0430005303 dt 30.08.2007
12	0430005453 dt 09.10.2007
13	0430004277 dt 02.11.2006

In support of their request the firm submitted that:

- i. They have obtained the 13 EPCG authorizations and are pending for redemption. In 12 licenses, they have completed the operative part of the license by fulfilling the EO. The inoperative part, which relates to the AEO, could not be completed due to lack of export orders and abrupt stop of manufacturing activities in the year 2012.
 - ii. The applicant met with a serious car accident in the year 2006 and was out of the day to day running of the business for Eighteen months.
 - iii. Due to the said incident combined with the international market show down culminating in the Global Collapse in 2008, their business showed a decline. In the year 2012 their bankers declared the company as NPA and they had to stop their manufacturing activities immediately. There have been no activities in the company since 2012.
 - iv. The senior partner and the applicant father, Late Mr. Asgar Ali Dhala passed away in the year 2020 and company is not in existence now.
 - v. Their IEC in DEL list (suspended) and they could not apply relaxation committee through online for relaxation in AEO fulfillment/deficiency in documents submission.
2. RA, Chennai was asked to furnish a report in the matter.

3. Now, vide email dated 30.05.24, RA has furnished a report in the matter regarding 13 EPCG Authorizations.

Decision: 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.

Case No- 38: M/s Khandelwal Rice Sortries, Nagpur

F. No. HQRPRCAPPLY00006597AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 5030000159 dated 21.11.2011 under 3% Concessional Duty.

The firm has submitted that, they have applied for release of EODC for their EPCG license No. 5030000159 dated 21.11.2011 with RA, Nagpur. Original EO period was up to 21.11.2019 and they got an extension up to 21.11.2022. They fulfilled the export obligation on 15.11.2021 i.e. within stipulated extended period and submitted the documents for EODC with RA, Nagpur. Meanwhile the Joint DGFT, Nagpur issued order on 01.09.2021 raising the demand of Rs. 9,07,296/- towards differential duty on 01.09.2021. However, due to oversight they saw the demand late on the Portal and after that due to some unavoidable circumstances, Installation certificate was submitted to RA, within stipulated period acknowledgement was received from RA office.

2. The firm has submitted that during shifting of their office, some files were misplaced including the file having the acknowledgement of related installation certificate till now were unable to trace out the same. So, they request to allow them to submit the installation certificate to RA, as RA is not allowing for EODC. They will pay necessary composition fee for delayed submission of Installation Certificate. Meanwhile Additional DG, RA, Nagpur issued Order-in-Original on 01.09.2021 vide file no. NGPECAAPPLY00003044AM22 dated 01.09.2021 imposing penalty of Rs. 9,07,296/-. They were in very acute financial crunch and have already done over 100% EO. Therefore, they request to set aside the O-I-O and allow releasing EODC and closing the file.

3. The details of the installation certificate furnished by the firm are as under:

- i. Date of Installation : 31.03.2012
- ii. Date of Issue of IC : 10.02.2023

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Further, the firm may please follow the procedure under FT(D&R) Act, 1992 for filing appeals against the Order-in-Original issued by RA, Nagpur.

Case No- 39: Sterling Technotex Private limited, Madurai
F. No. 01/37/218/175/AM-19/EPCG-II

Subject:

- i. **Permission to fulfill export obligation by way of export of value added products in respect of EPCG Authorization Nos. 3530001952 dated 21.08.2006, 3530001953 dated 21.08.2006, 3530001968 dated 29.08.2006, 3530001969 dated 29.08.2006 and 3530001972 dated 29.08.2006; and**
- ii. **Condonation of wrong mentioning of EPCG Authorization number viz. 3530001969 dt. 29.08.2006 in shipping bills meant for fulfillment of EO against EPCG Authorization no. 3530001953 dt. 21.08.2006.**

The case was considered in EPCG Committee meeting held on 13.07.2020 and following decision was taken :-

"The Committee observed that in the meeting held on 24.1.2020, the EPCG Committee had noted that the party has stated that they have fulfilled the export obligation partially by way of export of Cotton Yarn. However, in the case of export product viz. "Knitted Socks", they have manufactured and supplied yarn to M/s Meneka Mills Limited, who in turn manufactured "knitted socks" (value added products) and made third party exports of knitted socks to fulfil the export obligation against the respective EPCG Authorizations.

The Committee deliberated upon the case and decided that if the authorization holder has supplied only the cotton yarn to third party exporter, then export of cotton knitted socks by third party cannot be accepted. The Committee, therefore, rejected the request.

The Committee deliberated upon the request for review of the party and decided to defer it with the direction to call report from RA, with details like export product endorsed on the authorisations; the product exported; percentage of exports, if any, imports, installation certificate status etc."

2. RA, Madurai and Coimbatore were requested vide e-mail dated 05.07.2021, 14.09.2022 and 30.11.2022 to send a report.

3. The firm vide email dated 10.05.2024 has stated that the Appellate authority viz. Additional DGFT, Chennai has passed an order to remand back the case to adjudicating authority viz. RA, Coimbatore to take the necessary action based on the EPCG Committee's decision. The operative portion of the order dated 25.04.2023 passed by the Additional DGFT, Chennai is as under:

"The order cannot be set aside without EPCG committee's decision since it is material to consider whether EO has been completed. The case is remanded back to adjudicating authority for denovo consideration based on EPCG committee's decision."

Decision: After deliberation on the request of the firm, the Committee decided to **defer** the case to call the applicant for Personal Hearing to explain the case.

Case No- 40: Writer Lifestyle Pvt. Ltd., Delhi

F. No. HQRPRCAPPLY00006597AM25

Subject: Request for :

- i. **Condonation of delay in applying for endorsement of Group Company**
- ii. **Consideration of exports made by Group Company for fulfillment of the export obligation in respect of 9 EPCG Authorizations**

S. No.	EPCG Authorizations & Date
1	0330030758 dated 05.10.2011
2	0330031217 dated 07.12.2011
3	0330031521 dated 04.01.2012
4	0330031536 dated 06.01.2012
5	0330031660 dated 19.01.2012
6	0330032225 dated 26.03.2012
7	0330032781 dated 30.05.2012
8	0330032824 dated 07.06.2012
9	0330033630 dated 07.09.2012

In support of their request, the firm has submitted the following-

- i. The firm has stated that they have fulfilled 50% exports through their Group company and balance exports have been fulfilled by them directly. The firm has also stated that exports have been fully completed and redemption applications are submitted at RA, Mumbai.
 - ii. In addition, the firm has also stated that both the company are group companies as defined as para 9.28 of FTP.
2. RA, Mumbai was asked to submit the requisite report/ comments in this matter. RA vide email dated 18.10.2024 has furnished the same.

Decision: After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination.

Case No- 41: Savvak Engineering Innovations Private Limited, Delhi

F. No. HQRPRCAPPLY00006597AM25

Subject: Request for allowing Group Company's to the extent of 20% for fulfillment of EOP against in respect of EPCG Authorization No. 0530155730 dated 10/06/2011 under zero duty EPCG scheme.

The firm has submitted that they have completed more than 80% of Export Obligation on their own and balance 20% have been completed by their group company.

2. The firm has requested to kindly consider their request for allowing Exports made by their group company as in terms of Para 5.5 of FTP 2009-2014. However, 100% Export Obligation have been completed and hence they can get the licence closed from their RLA. As per the firm they have completed more than 80% of EO on their own. Further, they have requested to consider 20% export through their group Company in terms of Para 5.5 of the FTP 2009-14.

Decision: 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 on the submissions made by the firm. The report to also confirm whether the other firm is a Group Company of the applicant or not.

[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP, = Foreign Trade Policy, HBP, v1 = Handbook of Procedure Vol. I, EO = EO, EODC = EO Discharge Certificate, EOP = EO 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.

[Issued from F. No. 01/36/218/31/AM-25/EPCG]
