

MINUTES OF 6th MEETING OF AM-26 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI ABHINAV GUPTA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 06.11.2025.

Sixth Meeting for AM-26 of the EPCG Committee was held on 06.11.2025 at 04.30 PM under the chairmanship of Shri Abhinav Gupta, 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

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- 01: M/s Canpac Trends Private Limited, Gujarat
HQRPRCAPPLY00001564AM26

Subject: Request for Acceptance of Payment received in Indian Rupees from SEZ units for fulfillment of EO in respect of EPCG Authorization No. 0830004178 dated 30.03.2011 and 0830009240 dated 08.02.2017 under 0% Concessional duty.

The firm has submitted that they have fulfilled the Export Obligation within the validity time. Some exports were made to SEZ unit, the payments were realized in Indian Rupees as per Vostro mechanism, and BRCs were issued by Bank. RA Ahmedabad asked to submitted certificate from Bank confirming the payments were made from Foreign Currency Account. As they closed, their account with the Bank where the BRCs issued and the Bill of Export were more than 7 Years old. However, the firm request to accept the payment received in Indian rupees from the SEZ Unit for redemption of EPCG.

2. The representative of RA, Ahmedabad attended the meeting and the matter was discussed in detail.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a report from RA concerned for further examination on file. RA shall write to the bank requesting confirmation that the payments were made from the Foreign Currency Account.

Case No- 02: Ms/ Uniworth Enterprises LLP, Ahmedabad
HQRPRCAPPLY00001044AM26

Subject: Request for Second EOP Extension for 2 years up to 01.02.2027 (i.e. beyond 6+2 years) as provided under PN 53/2015-2020 dated 20.01.2023 in respect of EPCG Authorization No. 0830009229 dated 01/02/2017 under 0% Concessional Duty.

In support of their request, the firm has stated that due to impact of Covid-19 pandemic & other global disruptions caused severe logistical challenges, supply chain disruptions, workforce restrictions, hindering their ability to meet EO within the prescribed timelines.

2. The firm has further stated that they have not availed the benefit COVID of PN No. 53/2015-2020 dt. 20.01.2023 as per 5.17(g) which cover Health Care Sector as they are dealing the primary packaging solution for pharmaceutical and health care manufacturers and their products are directly related packaging of medicines, its protection and delivery of medicinal products.

3. The authorized representative of the firm, Ms. Karuna Patel (Deputy Manager) appeared in person and made the following submissions:-

Applicant's statement: They were unable to fulfill the export obligation within the

stipulated timelines due to the impact of the COVID-19 pandemic and subsequent global disruptions, the company faced severe logistical challenges, supply chain interruptions, and workforce limitations.

Decision: 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- 03: M/s Neycer India Ltd, Chennai
HQREPCGPRAPP00000326AM25

Subject: Request for EOP extension for 4 years from date of endorsement in respect of EPCG Authorization No. 0430000119 dated 19.06.2000 under 05% Concessional Duty.

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

- i. The firm has stated that they have obtained License under BIFR proposal with 12 years EOP that ended in 2022 and they have completed EO up to 2008.
- ii. The firm has also stated that their company is a sick company and they were forced to shut down due to stoppage of natural gas from GAIL. Hence, due to the closure of the plant they could not export sanitary ware and thus EO could not be achieved.
- iii. Later on, the firm has filed Writ Petition in the Madras High Court against GAIL due to severe financial issues with banking. The same is yet to be disposed off.

2. Thereafter, a rehabilitation scheme for the company was worked out. According to the para 10(i)(2) on DGFT of the BIFR order, the authority had directed the DGFT to grant 12 years from the commencement of the rehabilitation scheme for complying with the EO requirements in respect of the import of CGs under the EPCG license.

3. Now, the firm has stated that they have plans to export the same and similar ceramic products to be manufactured by the machineries.

4. The firm was granted a Personal hearing but none appeared on their behalf. RA, Chennai was also invited to attend the meeting; the matter was discussed in detail.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for an updated report from RA concerned for further examination on file.

Case No- 04: M/s Sterling Green Power Solutions Private Limited, Mumbai
HQREPCGPRAPP00001544AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0330051402 dated 14.08.2019

under 0% Concessional duty.

In support of the request, the firm has submitted that :-

- i. They maintained Average Export & even surpassed Specific Export Obligation within 22 months from the date of Authorisation.
- ii. Importation was completed on 30th Dec 2019, installation was duly completed on 31st March, 2020 and that is within allowed six months. However, unfortunately they missed to submit the same Installation Certificate within six months and even under the one time facility extended till 31.12.2023 as per DGFT PN 22/2023 dated 13th July 2023.
- iii. They submitted the Installation Certificate to RA on 23rd Sep 2025, that is when they started the process for applying for redemption. It was their sheer ignorance to comply to the required timelines. Truly unintentional.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330051402 dated 14.08.2019	6292274 dated 30.12.2019	31.03.2020	16.02.2021

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. 50,000/- 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- 05: M/s Sunex Stones Pvt. Ltd, Jaipur
HQRPRCAPPLY00001626AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 1330006081 dated 03.01.2019 under 0% Concessional Duty.

As per ANF-2D, the firm has stated that their machines were imported on dated 16.01.2019 and were installed on 27.02.2019. But due to COVID-19, they were unable to submit the same in DGFT office within time limit. The firm has further stated that they tried to submit the same later, but their staff was affected from COVID-19.

2. As per Installation Certificate by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 27.02.2019 vide BOE No. 9671335 dated 16.01.2019.

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- 06: M/s Sri Rama Modern & Para Boiled Rice Mill, Telangana
HQRPRCAPPLY00001702AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0930009710 dated 15.10.2013 under 0% Concessional duty.

The firm has submitted that the capital goods imported under this license were duly installed at their factory premises. However, due to an unintentional oversight and lack of awareness of the specific policy provisions concerning the procedural requirements under the EPCG Scheme, they were unable to submit the Installation Certificate within the stipulated. They have completely fulfilled the Export Obligation under this license.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0930009710 dated 15.10.2013	3696648 dated 01.11.2013	15.11.2013	20.05.2024

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 07: M/s Metalsa India Private Limited, Delhi
HQRPRCAPPLY00001629AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2130000270 dated 21.08.2017 under 0% Concessional duty.

The firm has submitted that the capital goods under the said licence were imported on 02.11.2017 and duly installed at their factory premises on 14.04.2018. During the relevant period, their employee, Mr. Neeraj, who left the organization without properly handing over the pending matters, including submission of the Installation Certificate, was looking after the responsibility of EPCG compliance. Their unit situated in a remote village of Jharkhand, and due to non-availability of qualified personnel, the lapse in submission of Installation Certificate could not be noticed in time. They have deposited a penalty of Rs. 40,000/- dated 19.04.2025.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	2130000270 dated 21.08.2017	3852734 dated 02.11.2017	09.04.2018	15.04.2018

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- 08: Sunex Stones Pvt. Ltd, Jaipur
HQRPRCAPPLY00001627AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 1330006125 dated 12.02.2019 under 0% Concessional Duty.

As per ANF-2D, the firm has stated that due to COVID-19, they were unable to submit the Installation Certificate in DGFT office within time limit. They tried to submit the same later, but their staff was affected from COVID-19.

2. As per Installation Certificate issued by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 22.02.2019 vide BOE No. 2120544 dated 19.02.2019.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 09: M/s Shri Vijay Laxmi Granites, Ajmer
HQRPRCAPPLY00013386AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 1330003349 dated 06.03.2012 under 0% Concessional Duty.

In support of their request, the firm has stated that the delay in submission of the Installation Certificate was unintentional and due to a lack of knowledge of the post-installation process. They have further stated that their case is an amnesty case for which applicable fees have been already deposited by them.

2. As per Installation Certificate dated 17.04.2012 by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 28.03.2012 vide BOE No. 051 dated 25.03.2012.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 10: Sattik Packaging Pvt Ltd, Kolkata
HQRPRCAPPLY00001579AM26

Subject: Request to allow clubbing of EPCG Authorizations for regularization purposes in respect of 2 EPCG Authorization Nos. i.e. 0230012375 dated 05.04.2017 & 0230012650 dated 11.08.2017.

In support of their request, the firm has stated that they had taken a license in 2017 but after installation and all, they managed to export limited amount of the goods and out of the total and post Covid, the order books went dry.

2. The firm has further stated that their 1st license (0230012375 dated 05.04.2017) taken in 2017, validity got over in April 2023 and they took 2 years extension but still could not manage to complete the EO. Whereas another license (0230012650 dated 11.08.2017) taken in August 2017, whose validity got over in 2023 and with 2 year's extension, the validity got over on 11th August, 2025. Now, in 2025 Jun-August they got orders and new opportunity to export where they exported enough in which EO of both the licenses gets covered.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 11: M/s Amrut Distilleries Private Limited, Bangalore
HQRPRCAPPLY00001689AM26

Subject: Request for Clubbing of EPCG Authorization as per Para 5.25 (f) Regularization Purpose of EPCG Licence in respect of EPCG Authorization No. 0730018019 dated 05.11.2018 and 0730018868 dated 26.11.2019 under zero Concessional duty.

The firm has submitted that :-

- i. They have completed the export obligation by incorporating the "EPCG Authorization No 0730018868 dated 26.11.2019 in the shipping bill in excess of actual export obligation instead of exporting Excess exports against EPCG Authorization No. 0730018019 dated 05.11.2018 (which has short fall of export obligation).
- ii. However, as per 5.25 (f) clubbing of authorizations where EO period is over, have to comply as per para 5.25(f) of HBP (Application was not submitted within the EOP period).

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 12: Decon India Plastics Private Limited, Pune
HQRPRCAPPLY00001560AM26

Subject: Request for Waiver of Average Export Obligation under EPCG Authorisations Nos. 3130010663 dated 30.01.2019 and 3130010951 dated 30.09.2019 under 0% concessional duty.

The firm has stated as under :-

- i. The firm has been unable to meet the average export obligation due to exceptional and uncontrollable circumstances. The circumstances and are detailed below:
 - a. Severe Impact of COVID-19 Pandemic
 - b. Insolvency of Holding Company
 - c. Geopolitical Disruptions and Loss of Core Market
 - d. Decline in Export Turnover
 - e. Continued Commitment Despite Adverse Circumstances
 - f. Current Status and Future Outlook
- ii. The firm further stated that after the business was taken over by Proks Plastics Pvt, Ltd., the company has secured new orders from its group company, which supplies to Skoda. While this development is promising for the future, the current volume of orders is insufficient to bridge the historical shortfall in average obligation.
- iii. The firm also stated that they have already obtained approval for the transfer of the subject EPCG licences to Proks Plastics Pvt. Ltd. and are in the process of completing related formalities with the RA. For all other EPCG licences. the transferee company is confident of fulfilling both specific and average obligations.

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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 13: Dayal Products Private Limited, Bihar
HQREPCGPRAPP00001545AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2130000194 dated 25.07.2014 under 0% Concessional duty.

The firm has submitted that due to ignorance, they could not submit the

Original Installation certificate to RA DGFT office of Patna within the prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	2130000194 dated 25.07.2014	6311434 dated 01.08.2014	04.09.2014	10.09.2014

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 14: M/s Mahalaxmi Textiles, Kolhapur
HQREPCGPRAPP00001546AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of 2 EPCG Authorizations No. 3130007737 dated 21.01.2014 under 0% Concessional duty and 3130005495 dated 03.02.2011 under 3% Concessional duty.

The firm has submitted that they fulfilled 100% export obligation in subject EPCG Authorisations. After obtaining the licenses, they immediately imported the capital good but their installation was completed as on the date below. They had obtained the installation certificate from Chartered Engineer later as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been over looked 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:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3130007737 dated 21.01.2014	4567856 dated 06.02.2014	25.03.2014	26.03.2014
2	3130005495 dated 03.02.2011	775457 dated 22.03.2011	29.05.2011	30.05.2011

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 15: Viraj Hi-Tech Weaving Pvt. Ltd, Maharashtra
HQRPRCAPPLY00001692AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorisation No. 3130007903 dated 11.04.2014 under 0% Concessional Duty.

The firm has stated that they have imported 04 Automatic Shuttleless Rapier Weaving Machines. Their license was valid till 11.04.2020 and they imported the CGs under EPCG on 03.05.2014.

2. The firm has further stated that the samples were accepted by their overseas buyers which were to be exported through a 3rd party exporter and they were about to manufacture on a large scale when lightning struck the market in the form of demonetization. The markets came to a standstill. It took a few months for the market to revive. During this time all their export orders were cancelled. Further, the markets were just limping back when again the markets were upset by imposition of GST on 01.07.2017. Due to various reasons like demonetization, GST and then Covid and imposition of Policy Circular no. 22/29.03.2019 due to which their 3rd party exports could not take off.

3. In respect of Installation Certificate, the firm has stated that they were not aware that they have to submit to RA and most of their staff left their company during Corona.

4. As per Installation Certificate dated 21.06.2014 issued by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 20.06.2014 vide BOE No. 5386095 dated 03.05.2014

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 16: M/s Mafatlal Industries Limited, Mumbai
HQREPCGPRAPP00001568AM26

Subject: Request for

- i. **Condonation request for a delay in submission of Installation Certificate**
- ii. **Non-Submission of Annual Reporting Late Fees as per PN.No. 3 dated 13.04.2022**

In respect of EPCG Authorization No. 0330049910 dated 19.09.2018 under 0% Concessional duty.

The firm has submitted that:

- i. They completed Export Obligation in February 2019. The Export Obligation as per Authorization was September 2024.
- ii. Due to the Pandemic Period of Covid 19, they were unable to submit Installation Certificate to RA Mumbai in valid period.
- iii. Gujrat Office shifted to Mumbai Maharashtra (Corporate Office) while shifting and kipping all the records in Storage Block /Record Room was not kept properly. It was placed in a disordered, just dumped.
- iv. They applied for EODC/ Closer of the said EPCG Authorization on 04.06.2025

(a) They submitted the Installation Certificate along with the Application.

(b) They completed E.O. in February 2019 (2018-19).

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330049910 dated 19.09.2018	8613725 dated 26.10.2018	10.11.2018	17.11.2018

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 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.

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- 17: Real Link Engineering India P. Ltd. Coimbatore
HQREPCGPRAPP00000602AM24

Subject: The request of M/s Real Links Engineering Solution to consider export made by their customer to fulfill the EO in respect of EPCG Authorization No. 3230021250 dated 28.10.2014 under Zero duty EPCG Scheme.

The firm has stated that EPCG Authorization No. 3230021250 dated 28.10.2014 issued for the Duty saved amount of Rs. 16,00,176/- On completion of imports, the CGs were installed and started manufacturing finished goods. Due to the non-availability for direct export orders, the finished items were supplied to M/s. GTN Engg India Limited, Coimbatore, 100% EOU unit as well as direct exporter.

2. The firm has further stated that due to technical error, M/s GTN Engg India Ltd. failed to endorse the Authorization No. on third party SBs for fulfilment of EO as per condition imposed. For the same, affidavit under Policy Circular No. 7 dated 11.07.2001 duly attested by CA is already submitted.

Decision: The Committee deliberated upon the case and decided to advise the firm to **approach concerned Export Promotion Circle, Customs** for amendment in the Shipping Bills.

Case No- 18: M/s Arora Rice & General Mills, Punjab
HQREPCGPRAPP00001553AM26

Subject: Request for Condonation of delay in submitting Installation

Certificate in respect of EPCG Authorization No. 3030017252 dated 19.09.2018 under 0% Concessional duty.

In support of the request, the firm has submitted that :-

- a) They are not a regular importer/exporter, they were not aware of this specific clause of submission of installation certificate within six months from the date of import as per Para 5.04 (a) of HBP 2015-20 and were in assumption that the installation certificate is to be submitted with DGFT at the time of closure of EPCG license.
- b) They have already completed the entire 100% E.O. They have already applied for EODC letter with all the supporting documents along with installation certificate at the O/o. The Addl. DGFT Ludhiana. RA Ludhiana, in respect to their request for EODC has raised a deficiency that "Installation certificate has not been filed within prescribed time limit."
- c) The machines imported under above said license were installed in their premises/factory and working in production with good condition.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3030017252 dated 19.09.2018	9538744 dated 05.01.2019	12.02.2019	12.02.2019

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- 19: M/s Sarat Industries Private Limited, West Bengal
HQREPCGPRAPP00001557AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0230009452 dated 04.04.2014 under 0% Concessional duty.

The firm has submitted that due to ignorance, they could not submit the Original Installation certificate to RA DGFT office of Kolkata within the prescribed time, which is purely unintentional.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
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1	0230009452 dated 04.04.2014	9146010 dated 08.04.2014 and 7056761 dated 14.10.2014	20.11.2014	29.11.2014
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Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 20: B.D. Agricare Private Limited, Uttar Pradesh
HQREPCGPRAPP00001558AM26

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 1530000942 dated 09.01.2013 under 0% Concessional duty.

The firm has stated that they have imported Capital Goods under the EPCG scheme with an obligation to export 6 times of the duty saved in 6 years, where we were supposed to export 50% in the 1st Block of 4 years and the rest 50% in the 2nd Block of 2 years as per Exim Policy. However, they were unable to export due to the unavoidable reasons the required 50% of the total export obligation in the 1st Block of 4 years.

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 composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No- 21: M/s AYM Syntex Limited, Mumbai
HQREPCGPRAPP00001566AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 330044828 dated 14.07.2016 and 330046081 dated 30.12.2016 under 0 % Concessional duty.

The firm has submitted that the Installation Certificates duly certified by the Chartered Engineer are available however, the same could not be submitted within the prescribed time limit. They fulfilled 100% of their Export Obligation against both licenses.

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

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	330044828 dated 14.07.2016	# 145 dated 31.08.2016	12.09.2016	01.10.2016
		# 600 dated 26.11.2016	02.12.2016	24.12.2016

		#697 dated 30.12.2016	10.02.2017	04.03.2017
		#701 dated 31.12.2016		
2	330046081 dated 30.12.2016	#291 dated 31.01.2017 and #307 dated 10.02.2017	10.07.2017	23.07.2017
		#336 dated 07.03.2017, #35 dated 18.05.2017, #8 dated 11.04.2017, #70 dated 21.06.2017, #45 dated 28.05.2017, #362 dated 25.03.2017, #17 dated 25.04.2017, #357 dated 23.03.2017, #324 dated 01.03.2017 and #12 dated 18.04.2017	02.09.2017	16.09.2017
		#313 dated 21.02.2017	04.09.2017	19.09.2017

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/- 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.

Case No- 22: M/s Balasore Alloys Limited, West Bengal
HQREPCGPRAPP00001564AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0230013789 dated 15.07.2019 under 0% Concessional duty.

The firm has submitted that they had completed imports of capital goods against the aforesaid licenses and installation was duly completed on 04.11.19. However, as the plant of the company was not operational for a prolonged period of time being September, 2020 to November, 2022, which culminated to complete shutdown of business for almost a period of two years. It was only in mid of December, 2022 that the plant resumed its operations.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0230013789 dated 15.07.2019	4974112 dated 19.09.2019	04.11.2019	07.11.2019

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 Universal Cold Storage Private Limited, Maharashtra
HQREPCGPRAPP00001572AM26

Subject: Request for Condonation request for a delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330051368 dated 02.08.2019 under 0% Concessional duty.

The firm has submitted that their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period, and due to non aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and hence due to oversight, they did not submit in stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330051368 dated 02.08.2019	4374286 dated 05.08.2019	02.09.2019	10.09.2019

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: Universal Cold Storage Private Limited, Maharashtra
HQREPCGPRAPP00001573AM26

Subject: Request for Condonation request for a delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330050864 dated 28.03.2019 under 0% Concessional duty.

The firm has submitted that their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period, and due to non aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and hence due to oversight, they did not submit in stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330050864 dated 28.03.2019	2752407 dated 08/04/2019 and 3571861 dated 08/06/2019	01.07.2019	10.07.2019

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: Kader Exports Private Limited, Maharashtra
HQREPCGPRAPP00001570AM26

Subject: Request for Condonation request for a delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330051404 dated 14.08.2019 under 0% Concessional duty.

The firm has submitted that their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period, and due to non aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and hence due to oversight, they did not submit in stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330051404 dated 14.08.2019	4596202 dated 22.08.2019	23.09.2019	30.09.2019

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: M/s Sabyasachi Calcutta LLP, Kolkata
HQRPRCAPPLY00001759AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0230013798 dated 23.07.2019 under 0% Concessional duty.

The firm has submitted that on applying for EODC against EPCG Licence dated 23.07.2019 at DGFT, Kolkata they have been asked to pay an amount of Rs. 100,000 for late submission of Installation Certificate within the stipulated period. However, due to lack of proper knowledge about procedural formalities and because of pandemic Covid 19, they could not submit the Installation Certificates within the stipulated Period. They have fulfilled complete Export Obligation.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0230013798 dated 23.07.2019	4961165 dated 19.09.2019	27.09.2019	30.09.2019

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- 27: M/s Sein Yee Tannery, Kolkata
HQRPRCAPPLY00001732AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0230013073 dated 21.05.2018 under 0% Concessional duty.

The firm has submitted that due to lack of proper knowledge about procedural formalities and because of pandemic Covid 19, they could not submit the Installation Certificates within the stipulated period.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0230013073 dated 21.05.2018	7445355 dated 31.07.2018	20.08.2018	11.09.2018
		8330358 dated 05.10.2018	10.12.2018	17.12.2018

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- 28: Samson Controls Private Limited, Maharashtra

HQRPRCAPPLY00001780AM26

Subject: Request for Extension of 1st block EOP in respect of EPCG Authorization No. 3130007842 dated 18.03.2014 under 0% Concessional duty.

The firm has submitted that they have submitted the redemption application under the subject EPCG authorization dated 18.03.2014. However, it has come to their notice that the Export Obligation (EO) in the first block was reflected as 0% due to inadvertent mis-declaration in the shipping bills at the time of exports. Since the exports were carried out, but the shipping bills did not reflect the correct EPCG authorization details, the same could not be accounted towards fulfilment of 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 composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No- 29: M/s Shamanur Sugars Limited, Davangere
HQRPRCAPPLY00001773AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730013401 dated 12.05.2014 under 0% Concessional duty.

The firm has submitted that :-

- i. They have submitted the installation certificate online vide file no 07EIEPC01849AM26 dated 06.09.2025 with a payment of penalty of Rs.90,000/-.
- ii. Since the case was adjudicated with, payment of penalty and the Installation was submitted beyond EO period. RA Bangalore have informed them to pay the penalty against the adjudication.
- iii. They have submitted appeal before RA Chennai for waiver of the fiscal penalty and withdrawal of the adjudication order vide file no CHNECAAPPEAL00000703AM26 dated 11/09/2025. RA Chennai Vide their deficiency have informed them to approach EPCG Committee for regularization of the Exports made beyond the EO period. They have paid penalty of Rs. 90,000/- towards late submission of installation certificate.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730013401 dated 12.05.2014	5561777 dated 21.05.2014	02.06.2014	03.06.2014

Decision: The Committee deliberated upon the case and decided **to defer** the

case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination

[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. 01/36/218/24/AM-26/EPCG]
