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MINUTES OF 10th MEETING OF AM-24 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI AKASH TANEJA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 09.02.2024 AT 03.00 PM.

Tenth Meeting for AM-24 of the EPCG Committee was held on 09.02.2024 at 03.00 PM under the chairmanship of Shri Akash Taneja, 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 Rajesh Kumar Malhotra, Deputy Director General of Foreign Trade, 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: Advance Multitech Limited, Ahmedabad
F. No. HQRPRCAPPLY00000678AM24

Subject: Request for extension of EO period for 6 months from the date of endorsement i.e. beyond 6+2 years in respect of EPCG Authorization No. 0830005753 dated 30.08.2013 under 0% Concessional duty - reg.

The firm had earlier applied for the same request wherein they were advised to approach RA to avail benefits under DGFT Public Notice No. 53/2015-20 dated 20.01.2023.

2. The firm has further stated that however RA, Ahmedabad advised them to approach PRC to get confirmation of EOP period as not mentioned in the letter and denied to extend license from the date of endorsement due to license date.

3. The firm has stated that they could not complete their EO within the extended time period i.e. 6+2 years due to COVID-19 and lockdown. Therefore, their production during the validity period of the authorization was severely affected and the authorization lapsed. Therefore, the firm has requested for extension of EOP for 6 months from the date of endorsement against the above EPCG authorization.

Decision: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of EO Period (beyond 8 years) in terms of Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID**.**

<u>Case No- 2: Rukshmani Syntex Private Limited, Mumbai</u>
F. No. HQREPCGPRAPP00001113AM24

Subject: Request for 1st Block EOP Extension in respect of EPCG Authorization No. 0330041345 dated 26.03.2015 under 0% Concessional Duty.

The firm has stated that they have completed the export obligation in full in second block and submitted their redemption application at RA, Mumbai.

2. The firm further stated that they have received a DL dated 08.12.2023 from RA, Mumbai requesting them to approach EPCG Committee. Further, the firm stated that due to lack of adequate opportunities, they could not complete their 50% EO in the first block. However, they have fulfilled their EO in the second block. The firm has already paid proportionate composition fees at DGFT for the extension.

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

This has the approval of DG, DGFT.

<u>Case No- 3: Alia Rice Mills Pvt Ltd, West Bengal</u>
F. No. HQREPCGPRAPP00001108AM24

Subject: Request for 1st Block EOP extension in respect of EPCG Authorization No. 0230009961 dated 11.12.2014 under 0% Concessional Duty.

The firm has stated that they were unable to fulfill the export obligation of 50% of the total EO in the 1st block of 4 years due to unavoidable reasons. The firm has further stated they have paid the requisite fee of 2000/- on account of EPCG committee fee as per EXIM Policy.

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

This has the approval of DG, DGFT.

<u>Case No- 4: Raghav Industries Limited, Tamil Nadu</u>
F. No. HQREPCGPRAPP00001104AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 3230011635 dated 17.03.2008 under 03% Concessional Duty.

The firm has stated that they were unable to apply for block-wise extension on time as Order-in-Original was passed by RA, Coimbatore and Order-in-Appeal was filed by RA, Chennai.

2. The firm further stated that they filed a review petition at CLA, Delhi pertaining to the subject EPCG Authorization for their case, which was considered for de-novo consideration. Further, the firm stated that when they approached RA, Coimbatore for expedition for their redemption application, RA issued DL dated 19.12.2017 stating that the documents prescribed in Para 5.10(d) of HBP has not been submitted for exports made on or after 01.04.2015.

Decision: The Committee deliberated upon the case and decided to **withdraw** it since the subject EPCG authorisation is presently under adjudication.

<u>Case No- 5: Lexi Private Limited, Mumbai</u>
F. No. HQREPCGPRAPP00001580AM24

Subject: Request for Waiver of Average Export Obligation in respect of 5 EPCG Authorization Nos. in respect of 0% Concessional Duty.

i. **0330041911 dated 17.06.2015**
ii. **0330042405 dated 14.08.2015**
iii. **0330043029 dated 17.11.2015**
iv. **0330044377 dated 18.05.2016**
v. **0330044705 dated 29.06.2016**

The firm stated that they have imported Capital Goods and submitted Installation Certificate against the subject 5 EPCG Authorizations to RA within the prescribed time period.

2. The firm further stated that they have fulfilled 100% specific EO (on pro-rata basis w.r.t. actual imports made) within the first block and 100% payment against all exports have also been realized. The moulds and spares imported under the EPCG Authorizations were used to produce different sizes and shapes of pens.

3. The firm has also stated that in their industry, the preferences of the customer changes on everyday basis and moulds need to be changed as per the customers' preferences which impacts the certainty of a similar business using a particular mould over a particular period of time.

Decision: The Committee went through the statements made by the applicant and noted there is no provision in the FTP/HBP for waiver of the Average Export obligation on the grounds given by the applicant. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 6: Lexi Private Limited, Mumbai</u>
F. No. HQREPCGPRAPP00001753AM24

Subject: Request for Waiver of Average Export Obligation in respect of 3 EPCG Authorization Nos. in respect of 0% Concessional Duty.

i. **0330043812 dated 26.02.2016**
ii. **0330046345 dated 03.02.2017**
iii. **0330047139 dated 16.05.2017**

The firm stated that they have submitted Installation certificate against the subject EPCG authorizations to RA within the prescribed time period. The firm further stated that they have fulfilled 100% specific EO (on pro-rata basis w.r.t. actual imports made) within the first block and 100% payment against all exports have also been realized.

2. Further, the firm stated that they could not fulfill 100% Average EO due to political instability in their major volume based exporting countries like Iran, Dubai, Libya, Ukraine, Argentina, Turkey and anti dumping duty in Egypt. The firm has further stated that with the aggressive price competition and sudden alternatives available in the market, they lost orders and a sizable market share.

Decision: The Committee went through the statements made by the applicant and noted there is no provision in the FTP/HBP for waiver of the Average Export obligation on the grounds given by the applicant. Accordingly, the Committee decided to **reject** the request.

Case No- 7: Ellora Engineering Engravers
F. No. HQRPRCAPPLY00007257AM24

Subject: Request to condone the delay in obtaining the extension in Export obligation period against EPCG Authorisation No. 0330021981 dated 10.12.2008.

The firm is stating that have fulfilled 43.35% exports in the 1st Block period and they are ready to pay the composition fee plus penalty and request to condone the Block wise export obligation. The firm has fulfilled remaining 50% of export in the 2nd Block but some of the export shipments are beyond the stipulated export obligation period of 8 years.

2. The firm is seeking permission to allow further 2 years EO period extension to regularize the exports made in the extended period of 2 years. The firm is willing to pay 4% composition fee on the corresponding duty saved of the unfulfilled EO.

3. As the Authorization is issued prior to 01.04.2015, RA Mumbai has advised the firm to approach PRC for the required export obligation period extension to regularize the case.

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

The above relaxation is also subject to the following conditions :-

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the EOP (8 years) has already expired.

This has the approval of DG, DGFT.

<u>Case No- 8: Bhanu Farms, Kolkata</u>
F. No. HQREPCGPRAPP00001095AM24

Subject: Request for block-wise EOP Extension in respect of EPCG Authorization No. 0230007166 dated 22.09.2011 under 03% duty Scheme.

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

i. The subject EPCG authorization was issued to them for a duty saved value of Rs. 18817475.00 against an EO to export "Vegetables (uncooked or cooked by steaming or boiling in water), frozen other vegetables: Peas, Beans, Potatoes, Sweet Corn, Spinach, Dates, figs, pineapples, avocados, guavas, mangoes and mangoes teens, fresh or dried other fruits, other vegetables" for an FOB value of USD 2425453.27 (Rs. 112904850.00) within a period of 12 years, subject to completion of a minimum of 50% of EO i.e., USD 1062719.46 within 1st block period of 1-10 years i.e. within 22.09.2021.
ii. They have actually utilized a Duty Saved Value of Rs. 16489863.57 and based on the same, they are required to fulfill an EO of USD 2125438.91 (Rs. 98939181.42) within a period of 12 years and 50% of USD 1062719.46 (Rs. 49469590.71) needs to be completed within 1st block period of 1-10 years.
iii. They made an export of an FOB value of USD 584654.05 during the 1st block period of 1-10 years against the required EO of USD 1062719.46 towards fulfillment of a minimum 50% EO due to severe pandemic conditions, their factory and office were not in operation for a long time in 2020. Due to this and very poor international market situation all over the world, they were unable to make substantial exports during first 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/-. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 9: Clay Craft (I) Pvt Ltd, Jaipur</u>
F. No. HQREPCGPRAPP00000826AM24

Subject: Request for Re-fixation of Average EO in respect of EPCG Authorization No. 1330005109 dated 20.09.2016 under Zero duty EPCG Scheme.

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

i. They are manufacturing Tableware of Bone China which falls under the category of Handicraft sector as Micro, small and MSME for the past 30 years. The Handicraft Sector is a vital part of India's rural economy, providing employment to large number of people especially women and youth. The sector is also a significant contributor to the country's manufacturing output and export regularly.
ii. At the time of filing the EPCG application erroneously they have not claimed the exemption available under Para 5.13 of FTP 2015-20 for non-requirement of maintaining of Average EO for Handicraft exports. They have already been completed the specific export obligation and in the process of redemption of the subject EPCG authorization.

Decision: The Committee deliberated upon the case and observed that there is no relaxation required in this case. Committee decided to **remand** the case to RA to examine the matter and take action as per policy provisions.

Case No- 10: Spraytech Systems (India) Private Limited, Maharashtra
F. No. HQREPCGPRAPP00001366AM24

Subject: Request for

i. **1st Block EOP Extension**
ii. **2 years EOP Extension i.e. 6+2 years**

In respect of EPCG Authorization No. 0330036067 dated 13.06.2013 under 0% Concessional Duty.

The firm has stated that due to COVID-19 pandemic, they were unable to complete any procedure for the subject licence and the time period for Block extension has also lapsed.

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

This has the approval of DG, DGFT.

Case No- 11: Mukul Overseas Private Limited
F. No. HQRPRCAPPLY00006575AM24

Subject: Request for:

i. **Grant of extension in 1st Block period and Extension for one year from the date of expiry of the EO period of EPCG Authorisation No. 0630004944 dated 15.10.2014.**
ii. **Clubbing of EPCG Authorisation No. 0630004944 dated 15.10.2014 with Authorisation No. 0630005410 dated 01.09.2015.**

The firm is requesting for grant of extension in first block period and also Extension for one year from the date of expiry of the E.O. period of EPCG Authorisation No. 0630004944 dated 15.10.2014.

2. The firm has stated that since they could not segregate the Export Consignment into two parts, therefore single consignment was sent in order to complete the required EO against both the EPCG Authorisation. They have requested to kindly grant the permission for clubbing of EPCG 0630004944 dated 15.10.2014 with Authorisation No. 0630005410 dated 01.09.2015.

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/-. 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- 12: M/s NSL Sugars (Tungabhadra) Limited, Bangalore
F. No. HQREPCGPRAPP00123826AM22

Subject: Request for automatic extension in terms of para 5.11.3 of HBP 2009-14 in respect of 8 EPCG Authorisation Nos.

i. **0730009714 dated 23.12.2010**
ii. **2230000780 dated 16.11.2007**
iii. **2230001003 dated 09.09.2008**
iv. **2230000935 dated 18.06.2008**
v. **2230001646 dated 25.02.2011**
vi. **2230001647 dated 25.02.2011**
vii. **3130002693 dated 12.09.2007**
viii. **3130002687 dated 05.09.2007**

The applicant has submitted that the export of sugar was subjected to quantitative restriction and they were granted release order for export of sugar under OGL for the first time in December, 2011 and thereafter in February, 2012 as such there was complete prohibition from January, 2009 to November, 2011 equivalent to 35 months so far they are concerned. However, export against these release order could not be affected in the absence of advance information as their allotment to enable us to procure the export orders and also due to un-sufficient quantity for the purpose of viable export consignment. As per information downloaded from website of sugar directorate and as obtained under RTI no release order for export of sugar under OGL was issued to any of the sugar producer during the 27 months period of January, 2009 to March, 2011. Export release order for the first time for limited quantity were released by sugar directorate in April 2011 to sugar mills on proportionate basis to their proved production capacity hence for the period of 27 months there was complete ban on export of sugar under OGL.

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.

The Committee further deliberated and decided to ask the Export Division, DGFT Hqrs. regarding details of the ban on export of 'Sugar' during the period cited by the firm.

<u>Case No- 13: NSL Krishnaveni Sugars Limited, Bangalore</u>
F. No. HQREPCGPRAPP00139060AM22

Subject: Request for:

i. **Grant of automatic extension in Export obligation (EO) period upto 2022 against 4 EPCG Authorizations (No. 0930004426 dated 25.9.2008, 0930004427 dated 25.09.2008, 0730007585 dated 17.11.2008, 0730007582 dated 17.11.2008) on grounds of ban/restriction for export of sugar by the Central Government as per the para 5.11.3 of the FTP, 2009-14 for approx. period of 40 months from January, 2009 to May, 2012.**
ii. **Export made during the period of 12 years from the date of grant of authorizations should be considered against fulfillment of the EO (treating them as Agricultural units for which EO period was 12 years as per FTP 2009-14).**
iii. **Consider export done by their Group Companies towards fulfillment of EO.**

The applicant has stated that :-

i. They are producer of sugar and have procured certain equipment under the above EPCG authorisations.
ii. Sugar being an item of mass consumption had always been under close scrutiny of the Government and w.e.f. 01.01.2009, system of obtaining export release order from the office of Sugar Directorate was introduced to restrict the export of sugar and CBIC instruction dated 13.01.2007, Ministry of Consumer Affairs, Food & Public distribution Notification dated 13.02.2009 and DGFT Policy Circular dated 20.04.2009 export of sugar was made restricted w.e.f. 01.01.2009, after obtaining export release order from the office of Sugar Directorate.
iii. They were granted release order for export of sugar under OGL for the first time in December, 2011 and thereafter in February, 2012 as such there was complete prohibition from January, 2009 to November, 2011 (for 35 months). Export of sugar against these release order could not be affected in the absence of advance information as their allotment to enable them to procure the export orders and also due to insufficient quantity for the purpose of viable export consignment.

iv. The above restriction were removed vide Ministry of Consumer Affairs, Food & Public Distribution Order dated 11.05.2012 and DGFT Notification dated 14.05.2012 and concept of prior registration introduced.

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.

The Committee further deliberated and decided to ask the Export Division, DGFT Hqrs. regarding details of the ban on export of 'Sugar' during the period cited by the firm.

Case No- 14: NSL Krishnaveni Sugars Ltd. Bangalore
F. No. HQREPCGPRAPP00123848AM22

Subject: Request for automatic extension in terms of para 5.11.3 of HBP 2009-14 in respect of EPCG Authorisation Nos.

i. **0930004427 dated 25.09.2008**
ii. **0930004426 dated 25.09.2008**

The applicant has submitted that the export of sugar was subjected to quantitative restriction and they were granted release order for export of sugar under OGL for the first time in December 2011 and thereafter in February 2012 as such there was complete prohibition from January 2009 to November 2011 equivalent to 35 months so far they are concerned. However, export against these release order could not be affected in the absence of advance information as their allotment to enable us to procure the export orders and also due to un-sufficient quantity for the purpose of viable export consignment. As per information downloaded from website of sugar directorate and as obtained under RTI no release order for export of sugar under OGL was issued to any of the sugar producer during the 27 months period of January 2009 to march 2011. Export release order for the first time for limited quantity were released by sugar directorate in April 2011 to sugar mills on proportionate basis to their proved production capacity hence for the period of 27 months there was complete ban (Section: only restriction) on export of sugar under OGL.

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.

The Committee further deliberated and decided to ask the Export Division, DGFT Hqrs. regarding details of the ban on export of 'Sugar' during the period cited by the firm.

Case No- 15: Shashi India Private Limited
F. No. HQRPRCAPPLY00000003AM24

Subject: Request for:

i. **Second EOP Extension for 2 years i.e. 6+2 years**
ii. **Waiver of total interest on custom duty and other duties.**

In respect of EPCG Authorization No. 0530163612 dated 27.10.2014 under 0% Concessional Duty.

The firm has stated that their business has suffered significant losses due to COVID-19 and global recession, along with health issues in their family, which led to non-fulfillment of EO.

Decision:

In respect of 1st request:

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of EO Period (beyond 8 years) in terms of Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.

In respect of 2nd request:

The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 16: Antak Agencies International</u>
F. No. HQREPCGPRAPP00001087AM23

Subject: Request for Condonation of non-maintenance of Average EO in respect of EPCG Authorization Nos. 0530167450 dated 29.04.2016 and 0530173598 dated 24.12.2018 under 0% Concessional duty.

The firm has stated that the AEO was imposed against the above EPCG authorizations on the basis of export performance of past three years. The export orders started declining from the year 2018 and meanwhile the Covid pandemic started in the end of the year 2019. This affected their exports badly.

2. The firm also pointed out that their exports were down drastically in 2019-20 and 2020-21 due to the lockdown. Although, in 2021-22 the export turnover improved, it is still not sufficient to make up for the shortfall in the annual average export performance. The firm has stated that they have fulfilled their export obligation. Therefore, the firm has requested to waive the non-maintenance of AEO against the above EPCG authorizations. The firm has also requested for an opportunity of personal hearing to explain its case in detail.

3. The representative of the firm (Shri P.S. Chauhan, Advocate) appeared through Video Conferencing and made the following submissions :-

Applicant's statement: The firm has fulfilled their export obligation. However, they were unable to fulfill the average EO due to Covid 19 pandemic.

Decision: The Committee went through the request made by the applicant and submissions of the representative of the firm in the PH.

The Committee deliberated upon the case and decided that the firm may refer to DGFT Policy Circular for relief in Average Export Obligation in terms of the para 5.19 of HBP.

<u>Case No- 17: Shiv Shakti Embroideries P. Ltd.</u>
F. No. HQRPRCAPPLY00104080AM22

Subject: Request for Re-Fixation of Average EO in respect of EPCG Authorization No. 0530163872 dated 03.12.2014.

The firm has given following justification for re-fixation of Average E.O. :-

i. At time of filling of EPCG Application, the firm mistakenly has given figures in Appendix 26 against which their license has been redeemed through 3rd party exports. On this basis, the Average E.O to be imposed was wrongly mentioned in the above EPCG Authorization.
ii. The firm has stated that its CA Certificate shows exports to be Nil i.e. 0.00 for the same FY. The firm has not made any direct exports till date and are only domestic suppliers of their products.
iii. The firm also stated that they have completed specific EO against their EPCG Authorization.

Decision: The Committee deliberated upon the case and observed that there is no relaxation required in this case. Committee decided to **remand** the case to RA to examine the matter and take action as per policy provisions.

<u>Case No- 18: Cast Craft Private Limited</u>
F. No. HQREPCGPRAPP00001084AM23

Subject: Review of EPCG Meeting decision held on 18.01.2023 & 20.01.2023 i.e. inclusion of export products in respect of EPCG Authorization No. 0730009771 dated 13.01.2011 under 03% Concessional duty.

The firm has earlier requested for inclusion of export products against EPCG Authorization No. 0730009771 dated 13.01.2011. As per ANF-2D, the firm had informed that they submitted application to RA, Bengaluru for inclusion of addition export products which were inadvertently left by them while making the application as they were applying for the 1st time and hence were not aware of the rules and regulation of the EPCG Policy. At the time of redemption the RA raised the objection that the EOP is already expired on 31.01.2019 & hence they cannot include the export products. Therefore, the firm requested for inclusion of export products or grant them the EOP Extension till 31.05.2022 for regularization. The firm also stated that they have completed 100% EO and maintained Average EO as per licence. RA, Bengaluru vide their D/L dated 20.05.2022 conveyed to them as under:

> *"EOP is already expired on 13.01.2019. Hence your request for inclusion of export products has been rejected."*

2. The request of the firm was considered in the 10th Meeting of EPCG Committee held on 18.01.2023 & 20.01.2023 and decided as under:

*"The Committee went through the statements made by the applicant and noted that EOP has been already expired on 13.01.2019 and 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. "*

3. Now, the firm vide application dated 25.03.2023 has requested for review of EPCG Meeting decision. As per review application, the firm has stated that the authorization was issued for export of Maching, Assembly, Sub Assembly of machine products (HS Code 85044029). At the time of export the EDI system required ITC HS code of the product and hence there is discrepancy appearing in description of export product. In real terms the export are covered under the generic terms of the products allowed in EPCG authorization. The firm has further stated that the said export have been made within the validity of the license.

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any additional facts/cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to maintain the **rejection** of the request of the applicant.

Case No- 19: Cast Craft Pvt. Ltd., Bengaluru
F. No. HQRPRCAPPLY00004369AM23

Subject: Request for extension of EOP for two years beyond 8 years against EPCG Authorization No. 0730009771 dated 13.01.2011 under 03% Concessional duty.

The firm had earlier requested for inclusion of export products against EPCG Authorization No. 0730009771 dated 13.01.2011 under 03% Concessional duty. The request of the firm was considered in the 10th Meeting of EPCG Committee held on 18.01.2023 & 20.01.2023 and decided as under:

*"The Committee went through the statements made by the applicant and noted that EOP has been already expired on 13.01.2019 and 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."*

2. Now, the firm has requested for extension of EOP for two years beyond 8 years against EPCG Authorization No. 0730009771 dated 13.01.2011 under 03% Concessional duty. The firm has stated that they are unable to get the license redeemed from RA as EOP has expired on 13.01.2019. The firm has also stated that they are ready to pay composition fee for extension of EOP.

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them and accordingly, the Committee decided to maintain the **rejection** of the request of the applicant.

Case No- 20: Healthway Hospitals Private Limited
F. No. HQRPRCAPPLY00004659AM23

Subject: Request for acceptance of INR for fulfillment of EO against EPCG Authorization No. 1730001347 dated 09.11.2015 under 0% Concessional duty - reg.

The firm has stated that they have completed their EO to provide services to foreign clients. For hospital services rendered by the firm, their overseas clients are paying cash in INR.

2. The firm has stated they have provided details of their overseas clients along with passport details and bills generated for the hospital services rendered. Since the services provided to bonafide overseas clients and payments made by clients against bills in INR converting foreign currency usage through their own sources, FIRC against the same payments are not available to firm and they are unable to submit it for redemption purposes to RA, Mumbai. RA, Mumbai issued the D/L on 01.03.2021 and requested them to submit the copies of FIRC and Invoice showing the purpose of remittance.

Decision: The Committee deliberated upon the case and decided to **defer** it for further examination.

<u>Case No- 21: Bhanu Farms Limited, Kolkata</u>
F. No. HQREPCGPRAPP00001100AM24

Subject: Request for addition of Export Item (Frozen French Fries ITCHS Code-20041000) in respect of EPCG Authorization No. 0230006895 dated 14.07.2011 under 03% Concessional Duty.

The firm stated that the subject EPCG Authorization has been issued to them for export of "Vegetables (uncooked or cooked by steaming or boiling in water), Fruits, other Fruits and other vegetables" for an FOB value of USD 989373.62 (Rs. 45016500.00) within a period of 12 years.

2. The firm further stated that they could make exports of only USD 20572.00 against the required EO of USD 465863.15.

3. Further, the firm has stated that have received very strong inquiries for export of Frozen Potato French fries, whose manufacturing process is same and similar to that of frozen fresh fruits and vegetables except the partial frying process of potatoes after cutting to shape and size, washing, dewatering through vibrators, as explained in the revised process flowchart. They further stated that they would be able to complete the export obligation against the authorization, through export of same and similar product Frozen French Fries, in one year of EOP extension, once it is approved by the EPCG committee.

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.

<u>Case No- 22: Bodycare Creations Ltd.</u>
F. No. HQREPCGPRAPP00000303AM24

Subject: Request for waiver from obtaining installation certificate from Central Excise in respect of EPCG Authorization No. 0530160396 dated 19.02.2013 under 03% duty EPCG Scheme.

In support of their request the firm submitted that :-

i. When they obtained the subject EPCG authorization at that time Central Excise was not applicable on their products vide Notification No. 7/2012-Central Excise dated 07.03.2012 and vide notification No. 8/2013-Central Excise dated 01.03.2013.
ii. They have already completed their EO and obtained installation certificate from Chartered Engineer. CLA, New Delhi issued a DL stated that company has failed to produce Installation Certificate from Central Excise.

Decision: The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 23: Gupta Textiles, Haryana</u>
F. No. HQRPRCAPPLY00006001AM24

Subject: Request for Re-fixation of Average Export Obligation in respect of EPCG Authorization No. 3331000504 dated 06.12.2021 under 0% Concessional Duty.

The firm has stated that they had obtained the subject license for the export of carpets, other textiles floor covering, handloom carpets.

2. The firm has further stated that due to non-availability of sufficient export orders of items, COVID-19 pandemic, recession and Russia-Ukraine war, they were unable to complete the Average EO.

Decision: The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 24: L P International, Jamnagar, Gujarat</u>
F. No. HQRPRCAPPLY00000245AM24

Subject: Request for extension of EOP for two years from the date of endorsement against EPCG authorization number 2430002495 dated 30.05.2023 under 0% Concessional duty.

The firm had earlier requested for extension of EOP for two years i.e. beyond 30.01.2021 in respect of EPCG Authorization No. 2430002495 dated 31.07.2014 under 0% Concessional duty. The request of the firm was considered in the 11th Meeting of EPCG Committee held on 10.02.2023 and decided as under:

*"**Decision:** The Committee deliberated upon the case and decided the following:*

i. *RA may extend EO till 31.12.2021 in terms of Public Notice -67 dated 31.3.2020 and Notification No-27 dated 23.9.2022 subject to conditions specified in Public Notice -67 dated 31.3.2020 and Notification No-27 dated 23.9.2022 .*
ii. *Decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for first EOP extension (from 6th year to 8th year, after taking COVID extension in terms of Public Notice-67 dated 31.3.2020 and*

Notification No-27 dated 23.9.2022) on payment of composition fee or imposition of additional export obligation in terms of para 5.17 of HBP (w.e.f. 05.12.2017) and late fee of Rs. 10,000/- per authorisation.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT."

2. Now, the firm vide application dated 30.05.2023 has requested PRC for extension of EOP for two years from the date of endorsement against EPCG authorization number 2430002495 dated 30.05.2023 under 0% Concessional duty along with requisite fee of Rs. 2000/-. The firm has also requested for Personal Hearing.

3. The firm has stated that they had requested on 16.06.2019 to add export items which can be manufactured by imported machinery under the EPCG authorization. However, the same has been granted on 17.03.2021. Hence they could not complete the EO within the stipulated time. Therefore, the firm approached RA Rajkot on 30.07.2020 for extension of 6+2 years as per Para 5.17 of HBP of FTP and paid composition fee of Rs. 51,000.00/- but RA Rajkot did not grant them EO extension as per 5.11 of HBP 2009-14.

The firm was granted a Personal hearing but none appeared on their behalf.

Decision: The Committee deliberated upon the case and decided to take a decision based on the available records.

The Committee observed that applicant has not submitted any cogent additional reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 25: Nirvan Silk Mills Private Limited, Mumbai</u>
F. No. HQREPCGPRAPP00000569AM24

Subject: Review Application w.r.t. Request for

i. **1st Block Extension**
ii. **1st EOP Extension for 1 year up to 12.07.2020 i.e. 8+1 years**
iii. **Automatic EOP Extension up to 31.12.2021 in view of Notification No. 28/2015-20 dated 23.09.2021**
iv. **6 months EOP Extension from 01.02.2020 upto 31.07.2020 as per PN 67 dated 31.03.2020**
v. **EOP Extension from 01.08.2020 upto 31.07.2021 as per Notification No. 28 dated 23.09.2021**
vi. **2nd EOP Extension for 1 year from 31.12.2021 up to 31.12.2022 i.e. beyond 8+2 years**
vii. **Additional 2 years EOP Extension from 31.12.2022 upto 31.12.2024 i.e. beyond 8+2 years**

in respect of EPCG Authorization No. 0330029990 dated 12.07.2011 under 03% Concessional Duty.

The firm had earlier requested for (i) 1st Block Extension (ii) 1st EOP Extension for 1 year up to 12.07.2020 i.e. 8+1 years (iii) Automatic EOP Extension up to 31.12.2021 in view of Notification No. 28/2015-20 dated 23.09.2021 (iv) 6 months EOP Extension from 01.02.2020 upto 31.07.2020 as per PN 67 dated 31.03.2020 (v) EOP Extension from 01.08.2020 upto 31.07.2021 as per Notification No. 28 dated 23.09.2021 (vi) 2nd EOP Extension for 1 year from 31.12.2021 up to 31.12.2022 i.e. beyond 8+2 years (vii) Additional 2 years EOP Extension from 31.12.2022 upto 31.12.2024 i.e. beyond 8+2 years , against EPCG Authorization No. 0330029990 dated 12.07.2011 under 03% Concessional Duty . The case was considered in 4th Meeting of AM-24 held on 12.09.2023.

2. Now, the firm vide Review Application dated 09.10.2023 has requested for Additional 2 years EOP Extension from 31.12.2022 upto 31.12.2024 i.e. beyond 8+2 years. The firm has submitted the following :-

i. The firm has stated that the EOP extension has been approved up to 31.12.2022 against the request for EOP Extension upto 31.12.2024. However, they have request for EOP extension for further two years up to 31.03.2024 on payment of 50% customs duty.

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 for delay in approaching RA for second extension in EOP (10th year to 12th year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/.

The above relaxation is also subject to the following conditions :-

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 10 to 12 years) has already expired.

This has the approval of DG, DGFT.

<u>Case No- 26: Sri Shankara Cancer Foundation, Karnataka</u>
F. No. HQRPRCAPPLY00002875AM24

Subject: Request for extension of EOP for 1 year in respect of EPCG Authorization No. 0730014432 dated 29.04.2015 under Zero duty EPCG Scheme.

The firm has stated that they are yet to fulfill the EO as required under the subject EPCG authorization which was valid up to 28.04.2021 and further represented for 2 years at 20% enhanced obligation.

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 1 year (from 6th year to 7th 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 subject to the following conditions :-

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 7 years) has already expired.

This has the approval of DG, DGFT.

<u>Case No- 27: Shree Sheele Private Limited, Bangalore</u>
F. No. HQREPCGPRAPP00000546AM24

Subject: Request for condonation of procedural lapse to consider the Undertakings on Stamp Paper and Purchase Orders received from exporters as the Agreement to Supply goods in respect of EPCG Authorization No. 0730014995 dated 09.12.2015 under 0% Concessional Duty.

The firm stated that they fulfilled the EO through third-party exports. After the completion of the EO, they submitted the relevant documents to RA, Bangalore for EODC. However, they were served with a DL by RA, Bangalore wherein they highlighted that they have not fulfilled the condition under 5.10 (d)(i) of HBP relating to entering into an explicit agreement to supply goods. The firm stated that they responded to this letter stating that they have made undertaking in stamp paper with an agreement / understanding to supply goods for exports through their firm. The firm further stated that they also received purchase order to supply material for exports and treated this purchase order as agreement and commitment towards these exports.

2. The firm further stated that the undertakings and purchase orders have been submitted to RA, Bangalore as proof but they are not agreeing and have asked the firm to approach EPCG Committee for condonation.

Decision: The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 28: Benninger India Private Limited, Pune</u>
F. No. HQRPRCAPPLY00005981AM24

Subject: Request for condonation of delay in submission of Installation Certificate due to delay in installation of Capital Goods in respect of EPCG Authorization No. 3131000485 dated 28.07.2021 under 0% Concessional Duty.

The firm has stated that they had imported the CGs in December 2021 and they were under installation stage till 19.03.2023. This was due to pendency of the installation of Hydraulic system.

2. The firm further stated that they repeatedly followed with the principal machine supplier to depute their engineers from Turkey. As per the T&C, the purchase of machine was inclusive of installation by the export engineers. The engineers from Turkey first visited the factory on 29.03.2022 and worked till 06.04.2022. However, the installation was not done completely.

3. Further, the firm stated that the engineers visited the factory again in February of 2023 for the final installation and installed the machinery on 20.03.2023. They have also stated that they have fulfilled the EO imposed after the final date of installation.

4. As per Installation Certificate dated 28.03.2023 issued by Chartered Engineer enclosed by the firm, machinery was installed at the firm's premises on 20.03.2023 vide BOE No. 6546116 dated 06.12.2021.

Decision: The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request**.**

<u>Case No- 29: Ganesh Textiles, Sangli, Maharashtra</u>
F. No. HQREPCGPRAPP00000258AM24

Subject: Request for

i. **1st Block Extension**
ii. **Addition of ITCHS Codes**

In respect of EPCG Authorization No. 3130007938 dated 02.05.2014 under 0% Concessional duty.

The firm has stated that they are facing problems such as recession, natural calamities (river flood in year 2019 & 2020) and COVID-19 from 2020 onwards.

2. The firm further stated that they are struggling to retain the existing business due to which they are unable to fulfill the export obligation laid down in the License and the period of has also expired.

3. The firm also stated that they have received export orders from third-party exporters. They further informed that they are planning to fulfill the EO through third-party exporters. They are also willing to fulfill the additional 5% specific EO as per Notification No. 28 dated 23.09.2021.

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/-. 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 observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 30: Versatile Alucast Private Limited, Kolhapur
F. No. HQREPCGPRAPP00000563AM24

Subject: Request for extension of 1st Block EO period against EPCG Authorization No. 3130006742 dated 18.07.2012 under Zero Scheme.

In support of their request the firm has submitted that they could not complete their EO impose on them block wise and they could not apply for extension of 1st block within time. However, they have completed the overall EO within stipulated time.

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

This has the approval of DG, DGFT.

Case No- 31: Delta Corp Limited, Mumbai
F. No. HQREPCGPRAPP00000597AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0330035354 dated 18.03.2013 under 03% Concessional Duty.

The firm has stated that they had applied to RA, Mumbai regarding block extension. However, RA vide DL dated 06.11.2023 informed that they are not covered under PN 3 dated 13.04.2022 and requested them to approach DGFT Hqrs. for relaxation.

2. The firm further stated that they were unable to complete the 50% EO in the first block due to low foot-fall of tourists which increased in the subsequent years based on which they had completed the 100% EO in the second block and submitted the redemption application to RA, Mumbai. The firm also stated that due to lack of knowledge and managerial issues, they were unable to apply for block extension within 90 days of expiry of first 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/-. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 32: Konar Engineering Services Private Limited, Bangalore
F. No. HQREPCGPRAPP00000693AM24

Subject: Request for condonation of procedural lapse for not obtaining amendment/addition of export product prior to export in respect of EPCG Authorization No. 0730007660 dated 08.12.2008 under Zero duty EPCG Scheme.

In support of their requested the firm has submitted as under :-

i. As per condition sheet of the subject EPCG authorization, the EO was to be fulfilled by exporting export item (i) ITCHS 85401190 Metal parts for Electron gun (ii) ITCHS 96081090 Metal Parts for Pen and similar products. The machinery viz. transfer presses were imported under subject EPCG authorization during 2008-09 for manufacturing of precision deep draw parts.
ii. However, the Electron gun parts became obsolete due to end of product life in the market. Considering the obligation to meet EPCG exports limits, they were to struggle to get the alternate export orders for additional/similar products and successfully produce them on this machinery, thereby meeting and exceeding the export obligations.
iii. Export products percentage of EO fulfillment of EO fulfilled by export products allowed under the authorization EO fulfilled by additional/similar export products having nexus with the Capital Goods. During the policy period when their authorization was issued there was a flexibility of export other products manufactured by them to an extent of 50% in the FTP itself. While they have been intensely working on meeting the EPCG obligation, they were not aware that they need to get these new parts included/added /amended in the EPCG list. There is a procedural lapse on their part. Being technical entrepreneurs they were more focused on production of technology.
iv. Most of the parts made in their company today are import substitution parts. They are proud to say that the Technology developed by them is at par with international companies. Today they are the only company in the country that has developed cans for batteries for Electric vehicle, against stiff competition from China and Japan. They are in forefront of technology to meet the growing requirements of Indian companies for import.

Decision: The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 33: Harimohan Agro Industries, Jalgaon
F. No. HQRPRCAPPLY00000514AM24

Subject: Review Application w.r.t. Request for:

i. **Extension of EOP in terms of PN 67 dated 20.08.2008**
ii. **Amendment in export products and inclusion of export products**

In respect of EPCG Authorization No. 0330000867 dated 01.02.2001 under 05% Concessional Duty.

The firm earlier vide F. No. HQREPCGPRAPP00173556AM22 had requested for (i) Extension of EOP in terms of provisions of Para 5.11.03 of HBP 2004-09 (ii) Amendment in export products and inclusion of export products (iii) Deletion of their name from defaulter list. The matter was considered in the 10th EPCG Meeting on 18.01.2023 and 20.01.2023 wherein the Committee decided to reject the request.

2. Now, the firm vide Review Application dated 07.07.2023 has requested for (i) Extension of EOP in terms of PN 67 dated 20.08.2008 (ii) Amendment in export products and inclusion of export products in respect of EPCG Authorization No. 0330000867 dated 01.02.2001 under 05% Concessional Duty. The firm has submitted the following-

i. The firm has stated that extension of EO as export of product processed pulses was banned for export during the period 27.06.2006 to 15.09.2017. EPCG Committee decision in its meeting held on 29.09.2011 has endorsed this fact. The firm approached RA for extension of EO and amendment/addition of specific export product with proper ITC(HS) codes. However, RA asked the firm to approach Hqrs. for condonation.

ii. The firm has further attached a catalogue of capital goods "Sortex electronic colour sorting machine complete with essential spare parts model 9003". It can be seen that the capital goods are designed to process beans and pulses and not non-basmati rice.

iii. Further, the firm has enclosed a certificate serial No. 43 (I) 13-14 dated 09.10.2013 issued by Chartered Engineer wherein it is specifically stated that :

"Machinery installation/application report as on 08.10.2013 is hereby issued without prejudice, and as proof of nature and nature of processing/manufacturing of various kind of pulses &grains".

"Above-described machine are capable of sorting & manufacturing only split pulses like moong mogar, urad mogar & split lentin but not in capacity to sort & manufacture raw pulses like beans, chick peas, split chick peas, split lentins, moong beans, whole urad etc".

The firm was granted a Personal hearing but none appeared on their behalf.

Decision: The Committee deliberated upon the case and decided to take a decision based on the available records.

The Committee went through the statements made by the applicant and noted that the applicant has not submitted any additional facts/cogent reason/justification or any genuine hardship faced by them and accordingly, the Committee decided to maintain the **rejection** of the request of the applicant.

Case No- 34: Vanshika Creation, Surat
F. No. HQREPCGPRAPP00000001AM24

Subject: Request for Condonation of delay of 3 days late export and grant of relaxation in para 2.12.4 of HBP 2015-20 in respect of EPCG Authorization No. 5230003986 dated 03.09.2008.

The firm has stated that they have fulfilled the export obligation through export invoice No. BTPL/99/18-19 dated 29.09.2018 and S/Bill No. 7994984 dated 30.10.2018 as per relaxation in para 2.12.4 of HBP 2015- 20. However, due to some technical error occurred in customs for S/Bill filing and LEO date is extended to next month, hence the export have been delayed for 3 days late of export. They have already shipped the consignment on September 2018 as per para 2.12.4 of HBP 2015-20.

2. The firm also stated that they have tried to export before the expiry of EO several times, but due to non-availability of export orders and requirement of credit basis by foreign buyers, they could not fulfill their EO. The firm further stated that their EODC application is still pending with RA, Surat and they have advised the firm to approach PRC for relaxation.

Decision: The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 35: Shreas Industries Limited, Hyderabad</u>
F. No. HQREPCGPRAPP00000433AM23

Subject: Request for Extension required for installation of Capital Goods up to 05.03.2023 and late submission of Installation Certificate in respect of EPCG Authorization No. 0931000008 dated 17.12.2020 under 0% Concessional Duty.

The firm has stated that Capital Goods couldn’t be installed within stipulated time period and delayed project implementation due to :-

- Covid-19 pandemic
- Heavy unseasonal rainfall during Sep-Nov 2021
- Delay in obtaining statutory approvals i.e. Environmental clearances, consent for establishment from State Pollution Control Board, Buildings permissions
- Hampered civil works

2. The firm further stated that they have appointed additional civil contractors for quick progress and on their request Chartered Engineer visited their site on 02.06.2022 and inspected the equipments to present the facts on current status of the project. The firm has enclosed details of equipment imported as under :-

Description of goods	Date of import	Closed due date for 6 months of installation	Extended due date for 12 months of installation with penalty	Extension required for installation
Chlorination reactor	06.01.2021	05.07.2021	05.07.2022	05.03.2023
Reactor heater				
Mixer				

Quenching tower				

3. RA Hyderabad has issued a D/L to the firm stating that *"Import made on 06.01.2021 but CG not installed till date. So the request for the firm to accept their un-installation could not be admitted as there is a no provision."*

4. As per Installation Certificate dated 03.06.2022 issued by Chartered Engineer enclosed by the firm :-

- Civil works are going on and equipments received at the site are being erected/installed.
- Some more equipments received at site are yet to be installed.
- Equipments imported vide BOE No. 2250599 dated 06.01.2021.
- Date of Installation- CGs under process of Installation.

5. The matter was considered in the 1st EPCG Committee Meeting held on 27.04.2023 and 04.05.2023. The decision of the Committee is reproduced below :-

> *"The Committee deliberated upon the case and decided to defer it to call for a report from RA regarding date of submission of installation certificate to RA and proof of delay in Environment pollution clearances."*

Decision: The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 36: Pride Hotels Limited, Madhya Pradesh</u>
F. No. HQREPCGPRAPP00000589AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0330036232 dated 01.07.2013 under 0% Concessional Duty.

The firm has stated that they were unable to complete the block & EO within the time period due to low business, less presence in foreign markets, online portal & delay in getting contracts signed with overseas travel agents, which affected the foreign tourist business compared to the expectations or budgets.

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

This has the approval of DG, DGFT.

<u>Case No- 37: Pride Hotels Limited, Madhya Pradesh</u>
F. No. HQREPCGPRAPP00000588AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0330036929 dated 30.09.2013 under 0% Concessional Duty.

The firm has stated that they were unable to complete the block & EO within the time period due to low business, less presence in foreign markets, online portal & delay in getting contracts signed with overseas travel agents, which affected the foreign tourist business compared to the expectations or budgets.

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

This has the approval of DG, DGFT.

<u>Case No- 38: Amol Associates, Pune</u>
F. No. HQRPRCAPPLY00000431AM24

Subject: Request for review the decision of the EPCG Committee meeting No.2 in respect of EPCG authorization No. 3130007225 dated 26.02.2013 under 0% concessional duty.

In this regard it is submitted that the request of M/s Amol Associates for extension of EOP beyond 8 years against EPCG Authorization No.3130007225 dated 26.02.2013 under 0% concessional duty was placed before the EPCG Committee in Meeting No.2 dated 30.05.2023. The decision of the Committee is as under:

"The Committee decided to advise the firm to approach RA for extension of Export Obligation Period (beyond 8 years) in terms of Public Notice No.53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.

The Committee further deliberated upon the case and decided to advise that if they desire, the applicant may approach RA for regularising the case under the Amnesty Scheme notified vide Public Notice No. 02/2023 dated 02.04.2023 as per the conditions specified therein. RA may examine such request as per policy on merit".

2. The firm submitted that earlier they have requested twice to EPCG Committee seeking extension to fulfil their EO. However, on both occasions, the EOP extension granted by the EPCG Committee had already passed, leaving them insufficient time to export their product. The firm has sought extension from the date of endorsement.

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any additional facts/cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to maintain the **rejection** of the request of the applicant.

<u>Case No- 39: Partap Industries Limited, Punjab</u>
F. No. HQREPCGPRAPP00001098AM24

Subject: Request for EOP Extension i.e. 6+2 years by 10% enhancement of EO for each year in respect of EPCG Authorization No. 3130007581 dated 30.09.2013 under 0% Concessional Duty.

The firm has stated that they have requested for 2 years EOP Extension as per Para. 5.11 of HBP 2010-11. The firm has also stated their total EO is as under :-

- Export Obligation: 3,15,589.12 USD
- 20% enhancement of EO: 63,117.82
- Total EO: 3,78,706.94

3. Further, the firm has stated that they have already completed the EO in the year 2020-21, and they shall submit the License for redemption once they are granted the EOP Extension.

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 1 year (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions :-

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 8 years) has already expired.

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. 53/2015-20 dated 20.1.2023 where extension is permitted on account of COVID.

<u>Case No- 40: Kerala Hi Tech Textile Cooperative Limited, Kochi</u>
F. No. HQREPCGPRAPP00000678AM23

Subject: Request for consideration of value addition involved in job work done from SEZ unit for fulfilment of EO against EPCG Authorization No. 1030003041 dated 24.02.2016 under 0% Concessional duty-reg.

The submission of the firm is as under :-

i. Kerala Hi-Tech Textile Cooperative Limited (KELTEX) is a Government of Kerala undertaking engaged in the manufacture (weaving) of fabrics. They were unable to find sufficient fabric production orders from overseas buyers or merchant exporters to fulfil their export duty in exchange for the import of shuttle looms (also known as weaving machines) under the EPCG Scheme because of the textile industry's downturn. The applicant has also stated that the EO against import of shuttle looms under the EPCG scheme has been met by executing a fabric -weaving order to a unit operating in SEZ, Kochi on job conversion basis. Adhering to the terms and conditions of the orders for production of fabric, the flax/cotton yarn supplied by the SEZ unit is converted into finished products (fabric) which is a value added product and distributed to SEZ.

ii. In addition of Shuttle looms imported under the EPCG scheme, the process of converting Flax/Cotton yarn into fabric involves Value Addition. The firm has also stated that these job works executed on conversion basis to SEZ units are eligible for meeting export obligation under EPCG Scheme.

iii. The justification EO against the said EPCG license has been fulfilled by executing fabrics production orders carried out from a unit operating in SEZ, Kochi. The flax/cotton yarn supplied by the SEZ unit is converted into fabric using shuttle looms imported under the EPCG scheme. In addition, all materials for job works (fax/cotton yarn) and converted value added products (fabric) through the manufacturing process are routed through SEZ, Kochi and duly endorsed by the concerned authorities. The converted value added products (fabrics) duly returned to the SEZ unit, the same export products supported in EPCG authorization.

iv. They had submitted application for EODC to RA, Kochi but RA insisted to approach the EPCG Committee for considering and counting the value addition (job conversion/weaving charges) derived through job work supplies to SEZ unit (manufacturing process of Flax/Cotton yarn into fabrics) towards fulfilment of EPCG Export Obligation. The EPCG committee is considering similar cases wherein supply of job work to SEZ units and counting the income derived through execution of job work for meeting export obligation.

2. The case was considered in the 7th EPCG Committee Meeting held on 30.11.2023 and it was decided to call for the RA report. The RA report has been received.

Decision: The Committee deliberated upon the case and decided to call the applicant for a Personal hearing to explain their case.

<u>Case No- 41: Laxmi Industries, Punjab</u>
F. No. HQREPCGPRAPP00001568AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 3030009954 dated 07.08.2012 under 03% Concessional Duty.

The firm has stated that their firm is in the exports of rice and hence their category falls in that of an agricultural unit, EO imposed was 6 times in 12 years i.e. (10+2), and their 1st block expired on 06.08.2022.

2. The firm has further stated that they were unable to export the required 50% EO within the prescribed time. They had applied to RA, Ludhiana for consideration under PN 3 dated 13.04.2022. However, they rejected their application. The firm has requested for blockwise extension up to 06.08.2024 and acceptance of late submission so that they are able to fulfill their pending exports within the extended warranty.

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

This has the approval of DG, DGFT.

Case No- 42: Dugar Overseas Private Limited
F. No. HQREPCGPRAPP00001756AM24

Subject: Request for condonation for wrong mentioning of EPCG Authorization No. in shipping bills in respect of EPCG Authorization No. 05301010836 dated 09.03.2022 under 0% concessional duty.

The firm has stated that they had inadvertently endorsed wrong EPCG Authorization No. 0530173674 dated 07.01.2019 instead of the correct EPCG Authorization No. i.e. 05301010836 dated 09.03.2022 in the following two shipping bills:

i. Shipping bill No. 2653093 dated 22.07.2023
ii. Shipping bill No. 2740587 dated 26.07.2023

2. The firm has further stated that the EO for EPCG Authorization No. 0530173674 dated 07.01.2019 has already been completed. The reason for this procedural lapse is that the individual concerned with the export department was ill and another person was working in their place during that period.

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- 43: M/s Babuji Knitting Mills
F. No. HQREPCGPRAPP00001766AM24

Subject: Request for 5 years EOP Extension up to 13.11.2024 i.e. beyond 6 years in respect of EPCG Authorization No. 3230021330 dated 13.11.2014 under 0% Concessional Duty.

The firm stated that they completed the EO through third-party exports and submitted the documents to RA, Coimbatore for redemption. However, they received DL dated 30.03.2022 informing that they job work will not be considered for redemption. The firm further stated that they had received an export orders and they have made shipments.

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 1 year (from 6^{th} year to 8^{th} year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions :-

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 10 to 12 years) has already expired.

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. 53/2015-20 dated 20.1.2023 where extension is permitted on account of COVID.

Case No- 44: Zippy Edible Products Private Limited, Uttarakhand
F. No. HQREPCGPRAPP00001768AM243

Subject: Request for relaxation of adjustment of Customs Duty wrongly deposited in RA in respect of EPCG Authorization Nos. 6130000451 dated 08.12.2014 under 0% Concessional Duty.

The firm has stated that they were issued the subject EPCG Authorization from RA, Dehradun for Duty Saved Amount of Rs. 1,72,19,136.00 against export of Pasta Dried equal to 6 times of the actual duty saved value of Rs. 10,33,14,16.00 (USD 16,50,396.42). The Actual Utilization of the said EPCG Authorization for a DSV of Rs. 1,59,36,519.00, the EO stands for Rs. 9,56,19,114.00 (USD 15,29,905.82)

2. The firm has further stated that RA, Dehradun has been merged with CLA, Delhi. The firm has submitted the application with CLA, Delhi on 17.02.2022, which was found deficient by CLA. The firm also stated that they responded to CLA and submitted the requisite documents. However, the license was not closed and they are filing with Amnesty Scheme.

3. The firm has stated as under:

a. That the actual export obligation fulfilled by them is Rs, 58,97,198,16 (USD 1,03,801.97) which is only 7.213% of the required specific export obligation. The Annual Average export obligation as per said EPCG Authorization to be maintained was 0.00.

b. Unfortunately, the said original customs registered EPCG Authorization is not traceable, has been lost/ or misplaced, In this regard, the firm has lodged a general diary with local police station.

c. There was a shortfall in specific export obligations & they had to pay the customs duty along with applicable Interest on the unfulfilled ED. However on a self-declaration basis, inadvertently they had submitted the custom duty Amount to RA, Dehradun, from where the said EPCG license was issued on 12.01.2021 vide Challan No. 0003629040, 0003629058 & 0003629000 of Rs. 49,00,000,00 each. Total of Rs, 1,47,00,000.00 (Rupees One Crore Forty-Seven Thousand only) before the submission of redemption application.

d. This custom duty was actually to be deposited at Custom Port Moradabad, Uttar Pradesh and they further deposited the interest on the custom duty of Rupees

Thirty Eight Lakh Forty one thousand three hundred ten and twenty paisa in the Custom House Moradabad, Uttar Pradesh.

4. The firm has requested for the following relaxations :-

(i) They have already deposit payment of Custom Duty on unfulfilled EO of this EPCG Authorization of Rs. 49,00,000.00 of each x 3 —Rs.1,47,00,000.00 paid to RA, Dehradun as on 12.01.2021 in respect of custom duty with interest due to not fulfilled EO of EPCG. This amount deposited in DGFT office due to Inadvertent mistake it as lack of FTP & procedure awareness. Later they came to know that the duty plus Interest amount was to be deposited in the customs office, which by mistake we had deposited it in DGFT. Due to lot of time, they cannot take refund of this huge amount now as per Amended Appendix 2K para 4 TV vide DGFT Public Notice No. 19 (2015-2020 Dated 30/07/2021 (No claim for refund of application fee shall be entertained by the jurisdictional authority after expiry of one year from the date of the payment).

(ii) In some shipping bills of export documents made by the firm, the EPCG Authorization Number has been omitted by mistake and for which the firm has given an affidavit as per the letter of PN Number dated 11.07.2002.

(iii) The original customs registered EPCG Authorization No. 6130000451 Dt. 08.12.2014 is not traceable, and seems to have been lost/ misplaced. The firm have lodged a general diary with the local police station and do hereby enclose a copy of the same along with a self-declaration as per appendix 2M in terms of the provisions of pare 2.23 of the HBP along with Indemnity Bond and Utilization report of the customs office of said EPCG Authorization.

Decision: The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 45: RK Polymer Industries Private Limited, Mumbai</u>
F. No. 01/36/218/39/AM-24/EPCG

Subject: Request to Allow Consideration of Free Shipping Bills for purpose of fulfillment of EO in respect of EPCG Authorization No. 0930013188 dated 22.06.2017 under 0% Concessional Duty.

The firm has submitted the following:

i. They were issued the subject EPCG Authorization for DSV of Rs. 7,47,027.00 against the export of Electric accessories and Plastic Moulded Articles worth $ 1,29,495.47 & Rs. 59,76,216.00 with Annual Average Past Export Performance of Rs. 43,003,666.66. It was pointed out by RA, Mumbai that as per the condition sheet, the firm was required to maintain its AEO at Rs. 45,003,666.66. Subsequently, vide DEL No. 0397100324AM16 dated 09.06.2015, their IEC was placed on DEL.

ii. Now, in a subsequent development, the firm has noticed that the Average Export Performance was erroneously declared as Rs. 43,003,666.66 in the ANF 5B. The firm has submitted their CA Certificate which mentions their AEP for the last 3 years is Rs. 13,42,495.66 and not Rs. 43,003,666.66.

vi. Lastly, the firm has stated that there is no case of duty recovery with interest against the above referred EPCG Authorization No. 030017378 dated 07.09.2007. The firm had applied for the correction to RA, Mumbai. However, they have rejected the request on the basis of non-fulfilment of EO. They have also been issued a SCN ECA dated 07.06.2023 and kept their IEC in DEL list. The firm has requested to remove their name from DEL list so that they could clear their import consignment.

Decision: The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 46: Jaiprakash Associates Ltd, Noida
F. No. 01/60/162/490/AM-20/PRC/EPCG

Subject: Relaxation for not being able to submit original documents as per Exim Policy and procedure for redemption in respect of 49 EPCG authorizations.

In support of their request the firm submitted that:

i. Their case for 49 authorizations was discussed in the EPCG Committee 6th Meeting of AM23 dated 03.08.2022 and 8th Meeting of AM23 dated 15.11.2022 and the same was deferred.
ii. The firm has submitted that they have been able to locate all Project Authority Certificates in original. The relaxation for acceptance of photocopies of Project Authority Certificate may kindly be considered as withdrawn from their request.

2. They have submitted the following revised request vide application dated 16.01.2024 :-

S. No.	Documents required to be submitted as per Policy	Relaxation/Relief Requested
1	Original statement of supply invoices duly attested by Excise Authorities and Unit receiving the goods.	Original statement of supplies duly attested by Excise Authority giving details of Main Contractors, Project authority Certificate No., Bill No., Qty, Bill value of supplies may be accepted in lieu of Original supply Invoices.

2	Original Payment certificate as per Appendix 12 A issued by Main contractor Or as per Appendix 22A issued by their banker.	Reconstructed Appendix-22A certified by an independent CA may accept instead of Appendix-22A certified by Bank as per Section 149 of Custom Act. Many High Courts have ruled that reconstructed documents should be accepted.
3	Original Payment Certificate as per Appendix 12A issued by Main Contractor OR as per Appendix 22A issued by their banker.	Payment confirmation for approx. 45% of value by the main contractor as issued by them may be accepted as Appendix-12A.
4	Original Installation Certificate issued by Excise Authorities to be submitted within six months of issue of EPCG license as per current policy.	Submission of Installation Certificate in FTP & HBP 2002-07 within six months was not mandatory. Delay in submission of installation certificates in some cases may be condoned.
5	EPCG License number to be mentioned on all supply invoices.	Policy Circular 07/2002 dated 11.07.2002 may be accepted for not mentioning the EPCG License numbers on statement of supplies made duly attested by Central Excise.

Decision: The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 47: Aarya Fash-Tex, Ahmedabad</u>
F. No. HQREPCGPRAPP00000593AM24

Subject: Request for clarification or relaxation for addition/amendment of ITCHS for redemption in respect of EPCG Authorization No.0830003907 dated 28.10.2010 under 03% duty EPCG Scheme.

In support of their request the firm has submitted that:

i. They availed the subject EPCG authorization 28.10.2010 with duty saved amount of Rs. 89,29,920.00 against EO of Rs.7,14,39,360.00 to be completed by 28.10.2018. They have imported Multi Drive Computerized Embroidery machine under the said authorization for embroidery on all types of Fabrics and Readymade Garments.
ii. They completed their exports in the year 2012-13 through their third party exporter i.e. M/s Ashiana Exports Inc (IEC No.0397028547). However, their EPCG authorization number was not endorsed in the shipping bills No. 8694529 dated 28.04.2012, 9508157 dated 22.06.2012, 114958 dated 02.08.2012, 2048306 dated 05.10.2012, 3182546 dated 24.12.2012 and 4262248 dated 04.03.2013 as ITCHS code of Embroidered Readymade Garments was not endorsed in the EPCG authorization.
iii. At the time of issuance of subject authorization they had export orders of Embroidered Fabrics and ITCHS code of Embroidered Fabrics was mentioned in the authorization. As they got export orders of Embroidered Readymade Garments, they supplied the same to

their third party exporter and due to this their authorization number has been mentioned only on the Custom attested invoice. They attached Nexus Certificate issued by Chartered Engineer clarifying the machines imported under the subject authorization capable of doing the embroidery on all types of Fabrics as well as all types of Readymade Garments.

Decision: The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 48: Rungta Rayon Tex Pvt Ltd, Mumbai
F. No. HQREPCGPRAPP00001091AM24

Subject: Request for Condonation for Non-Addition of ITC HS Code in the license and condonation for non-endorsement of EPCG Authorization No. in the shipping bills in respect of EPCG Authorization No. 0330018789 dated 16.01.2008 under 5% Concessional Duty.

As per ANF-2D, the firm has stated that they have completed the EO in the year 2012. However, some ITC HS CODE was not added in the license and EPCG license number was not endorsed in the shipping bill.

Decision: The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

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[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP, = Foreign Trade Policy, HBPv1 = 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. 01/36/218/40/AM-24/EPCG]

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