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MINUTES OF 10th MEETING OF AM-25 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI HARDEEP SINGH, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 27.01.2025.

Tenth Meeting for AM-25 of the EPCG Committee was held on 27.01.2025 at 03.00 PM under the chairmanship of Shri Hardeep Singh, Additional Director General of Foreign Trade in Vanijya Bhawan, New Delhi. Following officers attended the meeting :-

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

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

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Case No- 1: Grindlays Engine Parts Pvt. Ltd., Bahadurgarh, Haryana
F. No. HQREPCGPRAPP00000376AM25

Subject: Request for regularization of shifting of Capital Goods in respect of EPCG Authorization No. 0530164332 dated 11.02.2015 under 0% Concessional duty-reg.

The firm has stated that they were granted the subject EPCG authorization with the intent to install the Capital Goods at their factory located at Plot No. 869, Part A, MIE Bahadurgarh, Haryana-124507 on 20.02.2015. However due to unforeseen and unavoidable circumstances, this factory could not meet the necessary requirement for production activities at that time. Under significant pressure to comply with the export orders and avoid the risk of cancellation, they installed the CGs at an alternative factory located at Plot No.74, Part A, MIE Bahadurgarh, Haryana-124507.

2. Further, in support of their request the firm has submitted that:

i. The capital goods were installed within stipulated time frame on dated 05.05.2015, as confirmed by the Installation Certificate issued by both the Chartered Engineer and GST Department.
ii. At the time, obtaining the certification from the Excise Department was not feasible as the department was uncooperative and subsequently ceased operations.

iii. They have fulfilled 100% EO and AEO within the required timelines.

3. As per installation certificates furnished by the firm the details are: Date of Installation of CGs is 05.05.2015 under BOE and Date: 8857187 - 08.04.2015.

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.

Case No- 2: M/s Jaycee Buildcorp LLP, Mumbai
F. No. HQREPCGPRAPP00000373AM25

Subject: Request for:

i. **Condonation of excess utilization of duty saved value**
ii. **Condonation of delay in payment of fee for enhancement of license on excess duty saved**

In respect of EPCG Authorization No. 0330048874 dated 15.03.2018 under 0% Concessional Duty.

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

i. The firm has stated that they have successfully fulfilled their export obligation. However, they have encountered an issue concerning the utilization of duty saved value during the import process.
ii. The firm has also stated that they have utilized an excess of duty value exceeding 10%, amounting to Rs 2,88,317.20 at the time of import against the aforementioned EPCG license. To rectify this, they have made a payment of Rs 650 for the excess utilized duty saved value.

Decision: The Committee further deliberated upon the case and decided to recommend to **DG for relaxation under Para 2.59 of FTP, 2023** for:-

i. Condonation of the excess utilization beyond 10% of duty saved mentioned in the EPCG Authorization Nos. 0330048874 dated 15.03.2018.
ii. Condonation of the procedural lapse of delay in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place.

Export obligation shall automatically stand enhanced proportionately. The Authorisation holder shall furnish additional BG/LUT to the Customs Authority.

This has the approval of DG, DGFT.

Case No- 3: M/s Sri Jaya Prabha Exports, Tamil Nadu
F. No. HQRPRCAPPLY00012196AM25

Subject: Request for one time relaxation for maintaining average export obligation in respect of EPCG Authorization No. 3230028913 dated 14.07.2020 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that:

i. DGFT has given one time relaxation for maintaining the AEO for years 2020-21 and 2021-22 in respect of hotel, tourism and educational sectors due to the COVID pandemic situation vide PN No. 53/2015-20 dated 20.01.2023.
ii. However, this relaxation is not available for their textile sector. Everyone is aware that many of their Tirupur exporters had a very tough time due to the COVID pandemic.
iii. They have obtained the subject EPCG authorization during 2020 with EO period upto 2026. Their export turn over declined marginally compared to previous year and they are unable to complete the EO due to the shortfall in the annual average EO even though they had fulfilled the Specific EO.
iv. The pandemic situation took nearly two years to stabilize to atleast some extent. In this situation they expect the Government to support the industry to some extent by way of availing some relaxations in the procedures to be followed, which will not causing any loss to the exchequer.
v. Relaxation in the maintenance of the annual AEO during the pandemic periods of 2020 and 2021 will be a very big relief to their entire garment sector and especially for Tirupur exporters. Their major export is EU due to European Union recession by Russia Ukraine war, COVID 19 etc. Since Europe market was not well so their export falls down heavily.

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- 4: AR Power Weaving Mills Pvt. Ltd, Tamilnadu
F. No. HQRPRCAPPLY00012162AM25

Subject: Request for EOP Extension for 3 months from the date of endorsement in respect of EPCG Authorization No. 3530006334 dated 09.03.2016 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that :

i. They have imported the CGs within a period of 6 years and the AEO performance is fixed as “NIL”.
ii. They have fulfilled the EO to the tune of about 22% only within the extended validity of the authorization on third party export basis.
iii. They have applied for the subject authorization and they have declared Powerloom Cotton Fabrics (ITCHS code 52091900) as the export product item.
iv. They were having sufficient export orders issued by their third party exporters in order to complete their EO, they could not supply the export goods to their third party exporters as they have received the export orders for the Powerloom Fabrics having ITCHS codes 52081290, 55161100, 55161120, 55164120 and 55164110 and 52081290 in lieu of the ITCHS code 52091900 endorsed in their authorization even though the export goods are

same and similar Powerloom Fabrics of using different raw materials like Cotton and Artificial staple fibers and etc.

v. Moreover, they were also affected due to COVID 19 pandemic during the period of the relaxation provided from 01.02.2020 to 31.07.2021.

vi. They are confident of fulfilling the entire EO within 3 months period as requested for and even if they cannot fulfill the EO within the extendable EOP of 3 months period, they are obliged to pay the proportionate duty saved value towards the shortage in EO with its applicable interest to the customs concerned in order to regularize the 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 RA for EO extension for 2 years (from 6^{th} year to 8^{th} year) on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP 2015-20 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

The Committee 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- 5: Mukat Tanks and Vessels Pvt. Ltd, Mumbai
F. No. HQREPCGPRAPP00000317AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of 03 EPCG Authorizations under Zero duty EPCG Scheme.

i. **0330047641 dated 01.08.2017**
ii. **0330045983 dated 16.12.2016**
iii. **0330046473 dated 21.02.2017**

In support of their request the firm submitted that they have completed their 100% EO and they have already taken installation certificate in valid period of six months. However due to their negligence they have not submitted installation certificate within valid period to RA, Mumbai.

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

This has the approval of DG, DGFT.

Case No- 6: Vector Fashions Pvt. Ltd, Bangalore
F. No. HQREPCGPRAPP00000252AM25

Subject: Request for EOP extension for 2 year up to 24.08.2026 i.e. (beyond 6+2 years) in respect of EPCG Authorization No. 0730015753 dated 24.08.2016 under 0% Concessional Duty.

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

i. Due to delay in import of Capital Goods and some technical issue, the installation of machine also delayed.
ii. GST affected badly production cost and was unable to compete in the export market compared to other countries like China etc. March 2020, Covid-19 pandemic and complete lock down throughout the world has led them to fail in meeting their export targets & cancelled of overseas buyer order.
iii. The firm has now managed to obtained the export orders and will complete the EO.

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- 7: Decon India Plastics Private Limited, Pune
F. No. HQRPRCAPPLY00012097AM25

Subject: Request for Transfer of 5 EPCG Authorizations in name of new company i.e. Proks Plastics Private Limited on account of Business takeover by Slump sale in respect of 5 EPCG Authorization Nos.

i. **3130010663 dated 30.01.2019**
ii. **3130010951 dated 30.09.2019**
iii. **3131002220 dated 24.03.2023**
iv. **3131002370 dated 07.06.2023**
v. **3131002874 dated 06.12.2023**

The firm has stated that Decon India Plastics Private Limited was engaged in the business of manufacturing of injection moulded parts i.e. Airvents and its turnover majorly comprised export to countries like Germany and Russia. The firm has been granted Advance and EPCG Authorisations and regularly complied with conditions and duly fulfilled the EO within the specified period.

2. With effect from 01.04.2024 the existing manufacturing business along with all the assets and liabilities of Decon India Plastics Private Limited (IEC No. 0311026478) has been acquired by a newly incorporated company M/s Proks Plastics Private Limited (IEC No. AANCP4854B) by way of Slump Sale vide Business transfer agreement dated 01.04.2024.

3. Further, as per the terms of the aforesaid Business transfer agreement, the transferee company has agreed to fulfill the pending EO for the EPCG Licenses as on the date of transfer. The terms are given in the Business Transfer Agreement which states that *"all Governmental or regulatory licences, consent, authorisations held or availed by the Seller in relation to Business Undertaking to the extent the same are permitted to be transferred under Applicable Law as specified in Schedule 5."*

4. The firm had submitted documents to RA, Pune for transfer of EPCG Licenses in the name of Proks Plastics Private Limited under Merger of IEC. However, the same was rejected and they were informed to approach EPCG Committee for obtaining permission for transfer of Capital goods as it results in modification of Actual user condition under Slump Sale (Business transfer) and not Merger.

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of subject five EPCG Authorizations from M/s. Decon India Plastics Private Limited to M/s. Proks Plastics Private Limited on account of slump sale subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO of Proks Plastics Private Limited for same and similar products on date of acquisition.
ii. Proks Plastics Private Limited also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation.
iii. RA to check documents of slump sale for correctness.

This has the approval of DG, DGFT.

<u>Case No- 8: Blue-Fin Frozen foods Pvt. Ltd, Mumbai</u>
F. No. HQREPCGPRAPP00000364AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0330032354 dated 30.03.2012 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have fulfilled 100% EO. They have obtained the Installation Certificate from CE as their unit was not registered under Central Excise. After installation they were busy in production and marketing for exports so it has been overlooked to submit RA concerned even though IC was obtained in time.

2. As per the Installation certificate submitted by the firm date of issue of the Installation certificate issued by the CE is 30.03.2013 and CGs have been installed during the period 20.10.2012 to 28.01.2013.

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.

<u>Case No- 9: Jaya Hind Industries Private Limited, Maharashtra</u>
F. No. HQRPRCAPPLY00012202AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130010185 dated 21.12.2017 under zero Concessional Duty.

The firm has submitted that due to oversight, they could not submit the Original Installation certificate to RA office within the prescribed time period.

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

S. No.	Authorization & Date	Invoice No. / BOE No. & Date	Date of Installation	Date of Issue of IC
1	3130010185 dated 21.12.2017	A17291 dated 16.02.2018	24.03.2018	19.05.2018
		9036297 dated 28.11.2018	17.12.2018	24.12.2018

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- 10: OMP India Pvt. Ltd, New Delhi
F. No. HQRPRCAPPLY00012194AM25

Subject: Request for considering different HSN Code in fulfillment of EO in respect of EPCG Authorization No. 0530163004 dated 02.07.2014 under 0% Concessional Duty.

In support of their request, the firm has submitted that they have completed the Export Obligation successfully but due to some clerical error their CHA mentioned different HSN code at the time of Export, however their item description is same.

2. The firm has given following justification to consider their request :-

i. The firm has stated that they exported Forged Blanks of Alloy Steel against ITCHS code 73269099 under EPCG License No. 0530163004 dated 02.07.2014 vide Shipping bills as mentioned in ANF-5B whereas ITCHS code 72249040 of Product to be exported is mentioned in their EPCG License.
ii. The firm has also stated that their export item i.e. Forged Blanks of Alloy Steel covers under both ITCHS codes 73269099 & 72249040. At the time of shipment, the CHA has mentioned ITCHS Code 73269099 in place of 72249040. But export item description is in all shipping bills is exactly matching with EPCG License.

3. Further, Custom Authority has examined the exported goods & allowed under ITCHS Code 73269099. The items exported by them under ITCHS code 73269099 are manufactured by using capital goods imported under the above subject EPCG License.

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.

Case No- 11: National Textile Corporation Ltd, Delhi
F. No. HQRPRCAPPLY00007895AM24

Subject: Request for Re-fixation of Average Export Obligation based on direct export in respect of EPCG Authorization No. 1030001059 dated 16.01.2007 under 5% Concessional Duty.

The firm had earlier requested for fixation of Average EO in respect of EPCG Authorization No. 1030001059 dated 16.01.2007 and the firm had stated that :-

i. The applicant has stated that they are facing a peculiar situation because the EPCG license is issued to Kerala Lakshmi Mills (a constituent unit of NTC Ltd.) and they are made to take the responsibility of the parent organization i.e., NTC Ltd. because the license which should have been issued in the name of Kerala Lakshmi was issued in the name of NTC Ltd./Kerala Lakshmi. It is further stated by the firm that a constituent unit is made to fulfill the obligation of NTC Ltd. which has 12 more such constituent units. The total of 13 constituent units in NTC Ltd, they also stated that they may add that the entire machinery imported against the above license were installed at their end and export were made from the same end, the contribution of NTC Ltd. and its others constituents being zero.
ii. The applicant has further stated that the AEO mentioned in condition sheets 13,74,00,000/- of M/s NTC Ltd. be fixed at nil on the basic of individual performance of the individual unit of NTC Ltd. i.e. M/s Kerala Lakshmi which is the actual applicant/ the actual unit where the imported machinery was installed and from where export were made exclusively without any role or contribution of NTC Ltd. or its other constituents. Thus party requested that export obligation be rationalized and it should be nil and not Rs. 13,74,00,000/-.

2. The case was considered in 4th EPCG Committee Meeting of AM-21 held on 11.09.2020 vide File No. 01/60/162/928/AM-20/PRC (Case No. 29), wherein the Committee deliberated upon the case and decided to defer the case for calling for a report from the RA in the matter.

3. The case was last considered in the 9th EPCG Committee Meeting of AM-25 held on 18.12.2024. The decision of which is as under:

"The Committee deliberated upon the case and decided to ***defer*** *it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case. It was decided that if the applicant does not appear on the next date of Personal hearing, the case will be decided based on the available records"*

4. The representatives of the firm, Shri Kaspa Srinivasa Rao, Shri Rahul Balan, Ms. Shruthi R, Ms. Meenakshi, and Shri N.N. Menon appeared via Videoconferencing and made the following submissions :-

Applicant's statement: The representatives stated that the application for obtaining EPCG No. 1030001059 dated 16.01.2007 was submitted by the National Textile Corporation Limited and the name of unit was mentioned as Kerala Lakshmi Mills. The machineries were installed in the Kerala Lakshmi Mills. The total turnover of NTC was mentioned in the Chartered Engineer Certificate whereas the turnover of Kerala Lakshmi Mills was Nil. It was requested that the

Average EO against the subject EPCG authorization may be revised on basis of past turnover of Kerala Lakshmi Mills.

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

<u>Case No- 12: M/s Kapil Nirankari, New Delhi</u>
F. No. HQRPRCAPPLY00003924AM25

Subject: Request for Addition of ITC-HS Code for redemption of EPCG Authorization in respect of EPCG Authorization No. 0530165415 dated 16.07.2015 under 0% Concessional duty.

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

Decision: The Committee deliberated upon the case and decided to **defer** it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case. It was decided that if the applicant does not appear on the next date of Personal hearing, the case will be decided based on the available records.

<u>Case No- 13: PSP Projects Ltd, Ahmedabad</u>
F. No. HQRPRCAPPLY00011341AM25

Subject: Request for Consider realization of service proceeds to SEZ in INR instead of Foreign Currency in respect of EPCG Authorization No. 0830004149 dated 11.03.2011 under 03% Concessional Duty.

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

Decision: The Committee deliberated upon the case and decided to **defer** it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case. It was decided that if the applicant does not appear on the next date of Personal hearing, the case will be decided based on the available records.

<u>Case No- 14: M/s Bangalore Airport Hotel Limited, Bengaluru</u>
F. No. HQRPRCAPPLY00000738AM24

Subject: Request for EOP extension against EPCG Authorization No.0730010338 dated 01.07.2011 under 3% Scheme.

The firm has stated that they have submitted that in the online application, system not accepting for 2nd EOP extension, so they have submitted the application through PRC mode.

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- 15: Eastman Auto & Power Limited, Gurgaon, Haryana</u>
F. No. HQREPCGPRAPP00000385AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorizations No. 0530170019 dated 30.03.2017, 0530172866 dated 28.08.2018, 0530172911 dated 05.09.2018, 0530173809 dated 30.01.2019 and 0530175311 dated 22.11.2019 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have already completed the Export Obligation. Unfortunately due to unforeseen circumstances and certain challenges faced by them, including operational delays and technical issues, they were unable to submit the Installation Certificate within prescribed 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 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.

<u>Case No- 16: Heath View Holiday Resorts Ltd, Mumbai</u>
F. No. HQRPRCAPPLY00012272AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0330029701 dated 10.06.2011 under Zero duty EPCG Scheme.

In support of their request the firm has stated that have submitted the IC to DGFT, Mumbai also requested for Composition Fee / late Fee for delay in submission of Installation Certificate. However, they have received DL the Installation certificate cannot be accepted as per Para 5.3.1 of HBP.

2. As per the Installation certificate dated 02.02.2018 submitted by the firm, the date of installation is as under:

S. No.	Date of installation	BOE and date
1	20.09.2011	3865193 dated 22.06.2011
2	10.09.2011	3865994 dated 22.06.2011
3	11.09.2011	3948087 dated 01.07.2011

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

This has the approval of DG, DGFT.

<u>Case No- 17: M/s Nahar Cottex, Maharashtra</u>
F. No. HQREPCGPRAPP00000386AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130009906 dated 21.03.2017 under zero Concessional Duty.

The firm has submitted that due to a lack of dedicated compliance personnel they were unable to submit the Installation Certificate within the prescribed time period.

2. The details of the installation certificate dated 30.08.2022 furnished by the firm, the date of Installation of CGs is 08.05.2017 under BOE No. 9223606 dated 07.04.2017.

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

This has the approval of DG, DGFT.

Case No- 18: M/s Nahar Enterprise, Maharashtra
F. No. HQREPCGPRAPP00000387AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130009907 dated 21.03.2017 under zero Concessional Duty.

The firm has submitted that due to a lack of dedicated compliance personnel they were unable to submit the Installation Certificate within the prescribed time period.

2. The details of the installation certificate dated 30.08.2022 furnished by the firm, the date of Installation of CGs is 08.05.2017 under BOE No. 9221886 dated 07.04.2017.

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

This has the approval of DG, DGFT.

Case No- 19: M/s Medley Pharmaceuticals Ltd, Mumbai
F. No. HQRPRCAPPLY00012159AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 0330041497 dated 21.04.2015, 0330041498 dated 21.04.2015 and 0330041666 dated 13.05.2015 under Zero duty EPCG Scheme.

In support of their request the firm submitted that due to lack of knowledge they have not submitted the Installation certificate in time. However, they have already completed the Export Obligation and submitted the document to RA for redemption.

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- 20: M/s Continental Controls Limited, Maharashtra
F. No. HQRPRCAPPLY00011336AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of 3 EPCG Authorization Nos. under Zero duty EPCG Scheme.

In support of their request the firm submitted that they were not aware of the policy provision regarding submission of Installation Certificate.

2. As per the Installation certificate submitted by the firm the details are as under:

S. No.	EPCG Authorization No.	Date of Issue of IC	Date of installation	BOE and date
1	0330046438 dated 15.02.2017	20.05.2017	16.05.2017	9091362 dated 30.03.2017
2	0330047455 dated 27.06.2017	02.10.2017	28.09.2017	2870131 dated 16.08.2017
3	0330047965 dated 18.10.2017	19.01.2018	19.01.2018	4821442 dated 16.01.2018

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/- 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- 21: Hindustan Mint & Agro Products Private Limited, Muradabad
F. No. HQREPCGPRAPP00000382AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 2930000335 dated 18.12.2014 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have already completed the Export Obligation and when they checked their record and found that the person who had worked in their office had not submitted the Installation Certificate and EO documents to the RA concerned within the prescribed time and they were not aware about this as the person left the organization. Further, they have submitted the installation certificate to CLA, New Delhi on 21.09.2024. CLA, Delhi has raised a deficiency vide letter dated 05.12.2024 stating that the firm has submitted/uploaded Installation Certificate beyond the prescribed time period as per PN. No. 15/2024-25 dated 25.07.2024 and advise to approach DGFT for condonation.

2. As per the Installation certificates submitted by the firm the details are as under:

i. Date of Installation of CG : 04.03.2015
ii. Date of issue of IC : 10.03.2015
iii. BOE & Date : 8077669 dated 22.01.2015

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

This has the approval of DG, DGFT.

Case No- 22: M/s Transrail Lighting Limited, Gujarat
F.No. HQREPCGPRAPP00000378AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 3430003111 dated 11.09.2017 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have complied the installation of machineries as per procedure by them and the certificates were also arranged from the certified Chartered Engineer within time. However, the installation certificate submission to RA has been missed erroneously and same has been submitted online while processing of EPCG closer application with RA.

2. As per the Installation certificates submitted by the firm the details are as under:

i. Date of Installation of CG : 07.11.2017,16.11.2017, 27.11.2017, 06.11.2017
ii. Date of issue of IC : 22.11.2017 and 30.11.2017
iii. BOE & Date : 3505207 and 3505208 dated 05.10.2017, 3510876 dated 06.10.2017

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

This has the approval of DG, DGFT.

Case No- 23: Lipi International Private Limited, Nagpur
F.No. HQREPCGPRAPP00000381AM25

Subject: Request for :

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

In respect of EPCG Authorization No. 5030000888 dated 06.12.2018 under 0% Concessional Duty.

The firm has stated that they had made regular exports since the inception. However, during COVID-10 pandemic, the production was halted and the overseas buyers had cancelled all the export orders and 80% of the labors left the factory.

2. The firm has further stated that during the last six months, their factory is gradually running and the labor shortage has also been sorted; and they are now in a position to fulfill the export obligation.

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 5.11 of HBP, 2015-20 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

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

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

This has the approval of DG, DGFT.

Case No- 24: Jaya Hind Industries Private Limited , Maharashtra
F.No. HQRPRCAPPLY00012201AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130010388 dated 07.06.2018 under zero Concessional Duty.

The firm has submitted that due to oversight, they could not submit the Original Installation certificate to RA office within the prescribed time period.

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

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3130010388 dated 07.06.2018	7234252 dated 16.07.2018	24.09.2018	10.10.2018

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.

<u>Case No- 25: M/s Veer Gems, Mumbai</u>
F.No. HQREPCGPRAPP00000374AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization Nos. 0330044686 dated 28.06.2016 and 0330042366 dated 10.08.2015 under 0% Concessional Duty.

In support of their request, the firm has stated that they have already submitted Installation Certificate with first redemption submission to DGFT, Mumbai but receipt is not traceable and the firm has already paid composition fees of Rs. 15000/- for late submission of Installation Certificate as per P.N. 22 dated 13.07.2023.

2. Installation Certificates issued by Chartered Engineer enclosed by the firm and the details are as under:

S. No.	EPCG Authorization No.	BOE No. & Dated	Date of Installation of CGs at factory Premises.	Date of Installation Certificate
1	0330042366 dated 10.08.2015	0002931 dated 21.08.2015	15.09.2015	04.02.2016
		0000128 dated 15.01.2016	30.01.2016	
2	0330044686 dated 28.06.2016	0002098 dated 13.07.2016	02.08.2016	07.08.2016

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.

<u>Case No- 26: M/s Adarsh Rice Mill, Raipur</u>
F. No. HQRPRCAPPLY00012142AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No.6330000203 dated 25.06.2015 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have fulfilled 100% EO against the subject EPCG authorization. They were not aware of the policy provision regarding submission of Installation Certificate and they were have obtained the Installation Certificate but the same was not submitted within prescribed time period. RA Nagpur issued them a DL stating that there is a delay in submission of Installation Certificate, your application for redemption cannot be considered at this stage per Para 5.04 of HBP 2015-20.

2. As per the Installation certificate submitted by the firm the details are as under:

i. Date of Installation of CG : 24.12.2015
ii. Date of issue of IC : 28.12.2015
iii. BOE & Date : 2172199 dated 07.08.2015

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

This has the approval of DG, DGFT.

Case No- 27: M/s CNJ Creations, Mumbai
F. No. HQREPCGPRAPP00000353AM25

Subject: Request for Condonation of delay in submission of installation certificate and annual reporting of EO in respect of 4 EPCG Authorizations.

i. **0330035884 dated 22.05.2013**
ii. **0330037931 dated 03.02.2014**
iii. **0330039278 dated 15.07.2014**
iv. **0330041639 dated 08.05.2015**

In support of their request the firm submitted that they have completed their 100% EO and they have already taken installation certificate in valid period of six months. However due to their negligence they have not submitted installation certificate within valid period to RA, Mumbai. The firm has also furnished copies of DL issued by RA concerned and installation certificate.

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- 28: Sparsh Infratech Pvt Ltd, Pune
F. No. HQREPCGPRAPP00000356AM25

Subject: Request for:

i. **1st Block Extension.**
ii. **EOP Extension for 789 days (i.e. up to 21.03.2023) as per para 5.17(g)(i) of PN 53 dated 20.01.2023.**

In respect of EPCG Authorization No. 3130007144 dated 21.01.2013 under 03% Concessional Duty.

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

i. The firm has stated that they have not been fulfilled the specific EO in 1st& 2nd Block period against the subject license, however the EO is fulfilled beyond the period of 8 years but within period of 2 years.
ii. The firm has further stated that they are in Hospitality Business and have not avail the benefit of PN No. 67/2015-20 dated 31.03.2020 and Notification No. 28 dated 23.09.2021.

2. RA, Pune has raised a DL to the firm dated 07.08.2024 stated that :–

"*You have not applied within 3 months from the date of expiry of 1st Block of EO period as per Para 5.8.3 of HBP and expiry of EOP Extension as per Para 5.11 of HBP. Hence, you are requested to approach DGFT Head Quarter for condonation of delay submission of Block wise extension and EOP Extension.*

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.

Case No- 29: Sparsh Infratech Pvt Ltd, Pune
F. No. HQREPCGPRAPP00000357AM25

Subject: Request for :

i. **1st Block Extension**
ii. **EOP Extension for 789 days i.e. up to 21.03.2023 as per para 5.17(g) (i) of PN 53 dated 20.01.2023**

In respect of EPCG Authorization No. 3130007227 dated 26.02.2013 under 03% Concessional Duty.

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

i. The firm has stated that there have not been fulfilled the specific EO in 1st& 2nd Block period against the subject license, however the EO are fulfilled beyond the period of 8 years but within period of 2 years.
ii. The firm has further stated that they are in Hospitality Business and have not avail the benefit of PN No. 67/2015-20 dated 31.03.2020 and Notification No. 28 dated 23.09.2021.

2. RA, Pune has raised a DL to the firm dated 07.08.2024 stated that :–

"*You have not applied within 3 months from the date of expiry of 1st Block of EO period as per Para 5.8.3 of HBP and expiry of EOP Extension as per Para 5.11 of HBP. Hence, you are requested to approach DGFT Head Quarter for condonation of delay submission of Block wise extension and EOP Extension.*"

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.

Case No- 30: M/s Sawan Corporation, Maharashtra
F. No. HQREPCGPRAPP00000393AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330039565 dated 21.08.2014 under zero Concessional Duty.

The firm has submitted that they would like to inform that they submit Installation Certificate to Mumbai DGFT along with other redemption documents wide letter dated 28.12.2018. RA asked to approach EPCG Committee for regularization.

2. As per the installation certificate dated 06.12.2014 furnished by the firm, the date of installation of CGs is 16.11.2014.

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

This has the approval of DG, DGFT.

Case No- 31: Pal Fashions Pvt Ltd, Mumbai
F. No. HQREPCGPRAPP00000333AM25

Subject: Request for EOP Extension up to March 2020 in respect of EPCG Authorization No. 0330031276 dated 12.12.2011 under 03% Concessional Duty.

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

i. The firm has stated that they have fulfilled 78% EO within 9 years i.e. within 3 months after the expiry of the initial EOP of 11.12.2019. The balance 22 % could not be fulfilled within the initial EO Period since the overseas market for their product was not favourable during the relevant periods due to various reasons i.e. change in the fashion trend, dumping of the goods by the china etc.
ii. The firm has also stated that they could not apply for the block extension within the prescribed time limit as the concerned staffs having the knowledge in the Exim Policy has left their company.
iii. The firm has further stated that they had applied under Amnesty Scheme also but the exports made after expiry of EOP was not accepted for want of block extensions due to which the entire duty was demanded.

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.

Case No- 32: M/s Satyam Rice And General Mill, Faridkot, Punjab

F. No. HQREPCGPRAPP00000396AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3030010315 dated 29.11.2012 under 3% Concessional Duty.

The firm has submitted that they were not a regular importer/exporter, they were not aware about this specific clause of submission of installation certificate within six months from the date of import as per Para 5.3.1 of HBP 2009-2014 and were in assumption that the installation certificate is to be submitted with DGFT at the time of closure of EPCG 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	3030010315 dated 29.11.2012	9189566 dated 01.02.2013	26.02.2013	26.02.2013

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

This has the approval of DG, DGFT.

Case No- 33: M/s Baramati Agro, Maharashtra
F. No. HQREPCGPRAPP00000388AM25

Subject: Request for Block wise EOP Extension in respect of EPCG Authorization No. 0330032574 dated 03.05.2012 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that due to lack of adequate opportunities they could not be able to fulfill the EO in first block EO period but completed export within second block. The firm has submitted a copy of EPCG authorization along with condition sheet.

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/- per authorisation.

This has the approval of DG, DGFT

Case No- 34: M/s S.K. Knit Fab, Ludhiana
F. No. HQRPRCAPPLY00012335AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3030014349 dated 13.07.2015 under zero Concessional Duty.

The firm has submitted that due to lack of knowledge about policy and procedure they failed to submit installation certificate to RA, Ludhiana in prescribed time 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	3030014349 dated 13.07.2015	5053402 dated 26.04.2016	28.05.2016	28.05.2016 & 26.12.2015
		2094609 dated 31.07.2015	31.10.2015	
		3384107 dated 26.11.2015	26.12.2015	
		2240867 dated 13.08.2015	31.10.2015	

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

This has the approval of DG, DGFT.

Case No- 35: Palm Grove Beach Hotels Pvt ltd, Mumbai
F. No. HQREPCGPRAPP00000380AM25

Subject: Request for EOP Extension for 1 year as per PN 15 dated 25.07.2024 in respect of EPCG Authorization No. 0330041228 dated 16.03.2015 under 0% Concessional Duty.

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

i. Due to Corona Pandemic, their hotels were partially operational for almost two years. During this period there was a staff turnover on higher side. Further there was a change in process of redemption in DGFT office. In view of this work related to EPCG license compliance was delayed from their side.
ii. Further, the firm has stated that as per para 5.17 (g) of PN 53/2015-2020 dated 20.01.2023 they got extension up to 30.04.2022.
iii. Later on, the firm has applied for one year EOP Extension from 01.05.2022 to 30.04.2023 as per PN No. 15 dated 25.07.2024. However RA, Mumbai issued deficiency letter dated 06.09.2024 to the firm and stated that :–

'P.N No.15 dated 25.07.2024 is not applicable on the authorizations issued under 2009-14 policy. You may approach EPCG Committee for EOP Extension'.

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.

Case No- 36: Virchow Biotech Pvt Ltd, Hyderabad
F. No. HQRPRCAPPLY00012277AM25

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0930009947 dated 20.01.2014 under 0% Concessional Duty.

The firm has stated that they have completed 100% of the EO against the above subject license in the 2nd block period of the license. However, due to unawareness of policy provision they had not applied for Block-Wise Extension.

2. Later on, the firm had applied for Block-Wise Extension on 31.05.2024 but they received a deficiency letter from RA, Hyderabad stating that - *The license was issued under policy period 2009-14, so you are requested to approach PRC in the matter, as the request is made beyond stipulated period as per Para 5.8.3 of HBP 2009-14.*

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No- 37: M/s New Zeel Rainwear, Rajasthan
F. No. HQRPRCAPPLY00012366AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 1330006305 dated 11.09.2019 under zero Concessional Duty.

The firm has submitted that they obtained their first EPCG Authorization in 2019 and not well aware of the procedures. Import was made but they obtained Installation Certificate late after the Installation as soon as they came know about the procedure and submitted to RA, after one year of Import. They already completed EO and applied for Redemption to RA but due to delay in submission of Installation their Redemption request pending and RA advised them to contact PRC for Condonation in delay in submission of Installation Certificate.

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

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	1330006305 dated 11.09.2019	5313782 dated 16.10.2019	16.11.2019	19.10.2020

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- 38: EFC Logistics India Private Limited, Maharashtra
F. No. HQREPCGPRAPP00000409AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0331013029 dated 17.03.2022 under zero Concessional Duty.

The firm has submitted that due to an internal transition, the concerned employee who was responsible for managing compliance resigned from their company. They obtained installation certificate from independent Chartered Engineer but did not submit to regional authority in prescribed time period. The firm says that no one in their company except that employee was aware of this compliance.

2. DL dated 27.09.2024 issued by RA states that since the IC is not submitted in time, it cannot be accepted.

3. 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	0331013029 dated 17.03.2022	8616828 dated 10.05.2022	30.05.2022	02.06.2022

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- 39: M/s Navratan Specialty Chemicals LLP, Ahmedabad
F. No. HQRPRCAPPLY00012203AM25

Subject: Request for condonation of shortfall up to 5% export obligation arising out of duty saved amount in respect of EPCG Authorization No. 0830005054 dated 11.09.2012 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that as per Para 5.12 of FTP 2009-14 in case of EO shortfall, RA concerned may condone the shortfall up to 5% in EO arising out of duty saved amount. In their case they have fulfilled 97.57% of the total EO and there is only 2.43% shortfall in EO. However, as per recent amendment in HBP, the power granted to RA is being transferred to EPCG Committee.

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 to also give reason for not considering the request of the firm.

<u>Case No- 40: M/s Jindal Steel & Power Limited, Haryana</u>
F. No. HQRPRCAPPLY00011815AM25

Subject: Request for Re-fixation of Average Export Obligation in respect of 10 EPCG Authorization Nos. under 0% Concessional Duty:

S. No.	EPCG Authorization details
1	3331001170 dated 20.04.2023
2	3331001268 dated 08.06.2023
3	3331001405 dated 09.08.2023
4	3331001478 dated 08.09.2023
5	3331001513 dated 26.09.2023
6	3331001688 dated 09.01.2024
7	3331001714 dated 24.01.2024
8	3331001807 dated 15.03.2024
9	3331001898 dated 30.04.2024
10	3331002280 fated 01.10.2024

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

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

<u>Case No- 41: M/s Raghunandan Cold Chember Llp, Dholpur</u>
F. No. HQRPRCAPPLY00012249AM25

Subject: Request for EOP Extension for 2 year (i.e. 6+2 years) in respect of EPCG Authorization No. 1330005723 dated 04.01.2018 under 0% Concessional Duty.

The firm has stated that their export order have been postponed by an Importer due to some reason, hence they could not get export with in time period of license.

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

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

This has the approval of DG, DGFT.

<u>Case No- 42: Sterlite Power Transmission Limited, Mumbai</u>
F. No. HQREPCGPRAPP00000410AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respects of 2 EPCG Authorizations Nos. 0330044355 dated 13.05.2016 and 0330044942 dated 28.07.2016 under zero Concessional Duty.

The firm has submitted that they have obtained the installation certificate from Chartered Engineer on dated 14.12.2016. After installation, they were busy in production and marketing for exports, so it has been overlooked to submit the installation certificate to regional authority in prescribed time period.

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

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330044355 dated 13.05.2016	5327957 dated 19.05.2016	28.06.2016	14.12.2016
2	0330044942 dated 28.07.2016	6330934 dated 11.08.2016	08.10.2016	
		6332564 dated 11.08.2016	23.09.2016	

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- 43: Shreas Industries Limited, Hyderabad
F. No. HQREPCGPRAPP00000159AM24

Subject: Request for Condonation of delay in submission of Installation Certificate issued by Chartered Engineer in respect of EPCG Authorization No. 0931000883 dated 20.05.2021 under 0% Concessional Duty.

The firm has stated that there was delay in the installation of CGs due to COVID-19 pandemic, heavy unseasonal rainfalls in Sep-Nov 2021, and delay in obtaining the statutory approvals viz. Environmental clearance, consent for establishment from State Pollution Control Board, Buildings permission, etc.

2. The firm further stated that now the major civil works are completed and it is the process of installation of equipment.The firm also stated that due to change in the scope and increase in capacities, the project cost was also revised from Rs. 782.50 crores to Rs. 1470 crores. The State Bank of India is funding the project and the commercial operations date is October, 2023. The expected turnover is estimated at about Rs. 1,100 crores from the first full year of operation and the firm will complete the EO.

3. As per Installation Certificate dated 11.04.2023 issued by Chartered Engineer enclosed by the firm, the date of installation of CGs is 09.04.2023 under BOE No. 4252022 dated 09.06.2021.

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. 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.

<u>Case No- 44: M/s Sharda Rice Mill, Maharashtra</u>
F. No. HQRPRCAPPLY00012339AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 5030000788 dated 16.02.2017 under zero Concessional Duty.

The firm has submitted that they were not aware of the policy provision regarding Submission of Installation Certificate. Therefore, due to unawareness they could not submit the installation certificate to RA in prescribed time period.

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

S. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	5030000788 dated 16.02.2017	9293873 dated 13.04.2017	27.07.2017	31.07.2017
		9895891 dated 30.05.2017		
		2286060 dated 29.06.2017		

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

This has the approval of DG, DGFT.

<u>Case No- 45: Garware Technical Fibres Limited, Pune</u>
F. No. HQREPCGPRAPP00000408AM25

Subject: Request for Second EOP Extension for 2 years i.e. 6+2 years in respect of EPCG Authorization No. 3130009792 dated 03.01.2017 under 0% Concessional Duty.

The firm has stated that in order to export a newly developed product to Europe, the firm import an Erosion Control Blanket Production Line. However, the demand for the product reduced and their regular customer halted buying the product. The firm has further stated that they are exploring the possibility of export of product manufacture.

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- 46: PMP Textiles Spinning Mills Ltd, Chennai</u>
F. No. HQREPCGPRAPP00400203AM22

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

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

i. The applicant has obtained subject EPCG Authorization for duty saved value of Rs. 20,89,153.8 and EO worth US$ 3,62,150.17. The annual average of the past export performance is Rs. 41,97,137.08 as per the condition sheet.

ii. The firm had already submitted a similar application requesting for fulfillment of 96.56% of specific EO as completion of Specific EO in full, fulfillment of Annual Average EO through third party exports, Waiver from maintaining Annual Average Export Year-wise and Extension of Block wise EO period vide letter dated 29.06.2016 for the subject authorization. The case was considered in the EPCG Committee Meeting held on 26.09.2016. The committee's decision was as follows :-

"The Committee noted that the party has fulfilled 96.56% EO during second block period. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004- 09.

This has the approval of DG."

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

i. 2% composition fee for Rs. 20,892 for extension of 1st Block EOP as per the minutes of Hqrs, EPCG Committee Meeting, S/B No. 2791472/19.05.2014 and that the fulfillment of annual average exports through third party export cannot be accepted.

ii. In respect of the above, the firm has stated that they have submitted Demand Draft for Rs. 20,900/- towards composition fee on 31.10.2016 to RA and have enclosed the copy of required shipping bill No. 2791472/19.05.2014 evidencing their name in the third party details column and their subject EPCG license in the appropriate column along with disclaimer certificate.

iii. The firm has further stated that they have not maintained Annual Average EO year-wise. Annual Average EO to be maintained each year is Rs. 41,97,137.08 and that total annual average EO to be performed for eight years is Rs. 3,35,77,096.64. The firm stated that they have performed entire annual average EO in during 7th& 8th year to the tune of Rs. 37,823,956.30 and hence requesting to kindly condone and waive the requirement of maintaining Annual Average Export Performance year-wise.

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

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

4. The case was considered in 8th EPCG Committee Meeting which was held on 28.10.2024 and the decision is as under:

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

5. The representative of the firm, Shri S. Ramachandaran appeared in person and made the following submissions:-

Applicant's statement: The representative stated that the firm has fulfilled entire annual average EO of Rs. 37,823,956.30 in 7th & 8th year and hence requested to waive the requirement of maintaining Annual Average Export Performance year-wise.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA to examine and decide the case as per policy on merit.

Case No- 47: Writer Lifestyle Pvt. Ltd., Delhi
F. No. HQREPCGPRAPP00000095AM25

Subject: Request for :

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

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

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

i. The firm has stated that they have fulfilled 50% exports through their group company and balance exports have been fulfilled by them directly.
ii. The firm has also stated that exports have been fully completed and redemption applications are submitted at RA, Mumbai.
iii. In addition, the firm has also stated that both the company are group companies as defined as para 9.28 of FTP.

2. RA, Mumbai was asked vide email dated 16.07.2024 to submit the requisite report/ comments in this matter. RA has vide email dated 18.10.2024 furnished the same.

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

Case No- 48: Palm Grove Beach Hotels Pvt. Ltd, Mumbai
F. No. HQREPCGPRAPP00000379AM25

Subject: Request for:

i. **EOP Extension from 13.11.2020 to 23.08.2021 as per PN 53 dated 20.01.2023**
ii. **EOP Extension for 2 years (i.e. 6+2 years) as per PN 15 dated 25.07.2024 (i.e. from 24.08.2021 to 23.08.2023) in respect of EPCG Authorization No. 0330040172 dated 12.11.2014 under 0% Concessional Duty**

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

i. Due to Covid Pandemic, their hotels were partially operational for almost two years. During this period there was a staff turnover on higher side.
ii. Further, the firm has stated that there was a change in process of redemption in DGFT office. In view of this work related to EPCG License compliance was delayed.

2. In addition, the firm has stated that they have applied for EOP Extension for two years as per PN 15 dated 25.07.2024 however, they received DL dated 07.11.2024 from RA, Mumbai & RA advised them to approach EPCG Committee for condonation of delay for applying for EOP extension.

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.

Case No- 49: M/s Ganesh Fishnets, Coimbatore
F. No. 01/36/218/53/AM-21/EPCG

Subject: Request for allowing of four Shipping bills (third party) count for EO fulfillment/Redemption purpose against EPCG Authorization No. 3530002965 dated 06.11.2007.

The firm has stated that they had obtained above said EPCG Authorization for import of Capital Goods against export of Fishnet. They have completed more than 75% EO through third party against EPCG Authorisation No. 3530002965 dated 06.11.2007. The EPCG License No.

and name of both the parties viz. Ganesh Fishnet (P) Ltd. and Kumaran Fishnets Pvt. Ltd. are endorsed on the following Shipping bills.

S. No.	Shipping bill No	Date	Export Product	FOB Value	Exporter Name
1	2752954	09.03.2011	Nylon Fishnets	25494.98	Kumaran Fishnet Pvt. Ltd
2	2779125	11.03.2011	Nylon Fishnets	59787.704	Kumaran Filaments Pvt. Ltd
3	2777993	11.03.2011	Nylon Fishnets	21864.971	Kumaran Fishnet Pvt. Ltd
4	3969951	05.11.2015	Nylon Fishnets	179353.126	Kumaran Filaments Pvt. Ltd
			Total	286500.781	

2. The firm has informed that they had manufactured the Fishnet as per order given by M/s. Kumaran Filaments (P) Ltd & Kumaran Fishnets Pvt. Ltd. They had provided them the raw materials which was imported under Advance license no 3510031111 & 3510029736. These two advance licenses have been redeemed. They approached the concerned RA for issue of EODC. However, RA is insisting on submission of an Affidavit/Declaration on Stamp paper duly certified by Chartered Accountant to the effect that M/s. Kumaran Fishnets (P) Ltd & Kumaran Filaments Pvt. Ltd will not take the exports for fulfilment of export obligation under Advance authorization No. 3510031111 & 3510029736. The firm has submitted that it is not possible for them to give the undertaking. According to the firm, as per Policy, they can obtain the both benefits (Advance license & EPCG license) under one shipping bills.

3. The case was considered in the 11th EPCG Committee Meeting of AM-24 held on 29.02.24. The decision of which is as under:

> *'The Committee deliberated upon the case and decided to defer the case to call for a report from the RA including the details of the redemption of the Advance Authorizations mentioned in the request of the firm"*

4. The case was deferred in the 4th EPCG Committee Meeting of AM-25 held on 24.06.2024 and 7th EPCG Committee Meeting of AM-25 held on 30.09.2024.

5. Now, the firm vide email dated 05.11.2024 has forwarded all Shipping bills copy and have requested to allow the four shipping bills count for EO fulfillment/Redemption purpose against the subject EPCG License.

6. The case was considered in the 9th EPCG Committee Meeting of AM-25 held on 18.12.2025. The decision of which is as under : -

> *"After deliberation on the request of the firm, the Committee decided to defer the case for the further examination on file."*

7. The representative of the firm, Shri R.K. Pragadheesh (Import & Export manager) appeared in person and made the following submissions :-

Applicant's statement: The representative submitted that The EPCG License No. and name of both the parties viz. Ganesh Fishnet (P) Ltd. and Kumaran Fishnets Pvt. Ltd. are endorsed on the following Shipping bills. It was requested to consider the four Shipping Bills of third party export for EODC against the EPCG authorization obtained by the Ganesh Fishnet (P) Ltd..

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA to examine and decide the case as per policy on merit.

<u>Case No- 50: M/s Sterling Technotex Private Limited, Rajapalayam</u>
F. No. 01/37/218/175/AM-19/EPCG-II

Subject: Request for:

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

The firm has stated that they have fulfilled the EO partially by way of export of Cotton Yarn against 5 EPCG authorisations. However, in the case of export product viz. "Knitted Socks", the firm manufactured and supplied yarn to M/s Meneka Mills Limited, who in turn manufactured "Knitted socks" (value added products) and made third party exports of the same to fulfill the EO. The firm wanted to consider export of value added products (Knitted Socks) to fulfill the EO.

2. The export items endorsed on the 7 EPCG authorisations included cotton yarn, polyester yarn, knitted socks, synthetic woven blankets. As per the RA reports the firm supplied polyester/cotton yarn to third party who manufactured the polyester woven blanket/knitted socks and made third party exports. RA did not consider their request for redemption on the ground that the authorization holder did not manufacture the final export product.

3. As per the Review application given by the firm, Shipping Bills contain endorsement of EPCG authorisation No and name of authorisation holder.

Decision: The Committee deliberated upon the case and decided to **withdraw** the case for further examination on file.

<u>Case No- 51: Yutaka Autoparts India Pvt. Ltd., Delhi</u>
F. No. HQRPRCAPPLY00012256AM25

Subject: Request for Waiver of Annual Average Export Obligation as per para 5.17 of HBP Vol. I. In respect of EPCG Authorization No. 0530169078 dated 02.12.2016 &0530170068 dated 07.04.2017 under 0% Concessional Duty.

In support of their request, the firm has submitted that–

i. The firm has obtained EPCG Licenses for export of Motor Vehicle Parts covered under heading of ITC HS 8708 (linked with the main CGs i.e. Parts & Accessories of the motor vehicles of heading 8701 to 8705).
ii. The firm has stated that the demand and export of goods declined due to COVID Pandemic and Average Export Performance also declined.
iii. The firm has further stated that DGFT did not provide relief for products covered under heading 8708 where the main reason of export decline is linked with heading 8701-8705, also did not provide facility for Amnesty Scheme for EPCG Authorizations post 31.03.2015.

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.

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[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. 01/36/218/47/AM-25/EPCG]

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