

MINUTES OF 10th MEETING OF AM-26 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI ABHINAV GUPTA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 30.03.2026.

Tenth Meeting for AM-26 of the EPCG Committee was held on 30.03.2026 under the chairmanship of Shri Abhinav Gupta, Additional Director General of Foreign Trade in Vanijya Bhawan, New Delhi. Following officers attended the meeting :-

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

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

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Case No: 01. M/s Aviagen India, Tamil Nadu
HQREPCGPRAPP00001653AM26

Subject: Request for grant of relaxation for lapse in addition/endorsement of Supporting Manufacturer details under EPCG Authorization No. 3230027165 dated 07.08.2018 under Zero duty Scheme.

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

- i. They are fully compliant with all other conditions of the EPCG authorization and the relevant FTP/HBP provisions.
- ii. The Capital Goods imported under the subject EPCG authorization have been installed and tare being used in the manufacturing process as per stipulated condition of FTP.
- iii. The omission to formally endorse the name of the supporting manufacturer on the EPCG authorization was an inadvertent oversight due to lack of awareness of procedural requirement.
- iv. They have already fulfilled partial EO and other compliances under the scheme and they will pay the duty on balance EO shortfall. They have fulfilled 82.30% EO.
- v. The supporting manufacturer has been actively involved in the production and export of goods.

Decision: The Committee, after deliberation, decided to **defer** the case and directed the firm to submit the Installation Certificate, which, as reported by the RA, has not yet been registered against the subject authorisation.

Case No: 02. M/s Nash Industries Pvt Ltd, Bangalore
HQREPCGPRAPP00001580AM26

Subject: Request for:

- i. **Regularisation of Non-production of e-BRC,**
 - ii. **Accept the Banker's confirmation letter as valid proof of export proceeds realization.**
- In respect of EPCG Authorization No. 0730011678 dated 25.09.2012 under 0% Concessional Duty.**

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

- i. The firm has stated that they imported capital goods under the said authorization vide Bill of Entry No. 8422627 dated 06.11.2012, availing a duty saved amount of Rs. 22,08,845.
- ii. The Export Obligation was duly fulfilled vide Shipping Bill No. 7116925 dated 24.08.2013, with an export value of USD 48,648 and they filed an application for issuance of EODC in ANF-5B along with supporting documents. They have further stated that the e-BRC could not be generated by the Banker (State Bank of India) due

to technical reasons arising out of branch merger. However, SBI's written confirmation letter dated 18.06.2025 clearly certifies that export proceeds have been received in foreign exchange against the said shipping bill.

- iii. Further, the firm has stated that RA, Bengaluru issued a deficiency letter dated 01.05.2025 calling for e-BRC, to which they replied, enclosing the Bank's confirmation letter. Subsequently, the RA issued a rejection letter dated 19.08.2025, advising them to approach the EPCG Committee for regularisation.

Decision: The Committee examined the request in detail and, after due deliberation, agreed to approve the proposal. Accordingly, the case is **refer** to the RA for further examination and consideration, subject to verification and confirmation that the foreign remittance has been duly realized.

Case No: 03. M/s Roy Apparels Pvt Ltd, Kolkata
HQREPCGPRAPP00001617AM26

Subject: Representation regarding applicability of Policy Circular No. 07/2022 dated 11.07.2002 read with Appx 5C of the HBP, 2015-20.

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

- i. They have completed their export obligation under EPCG through third party exports but due to inadvertent mistake of CHA, their EPCG Licence Number was not endorsed in the Shipping Bill. However, their firm's name was endorsed in the subject Shipping bills.
- ii. The firm has also stated that as per Policy Circular No. 7/2002 dated 11.07.2002, they have submitted their application for discharge to RA Kolkata alongwith the Affidavit/undertaking, which would not be accepted by RA Kolkata since the updated Appendix 5C Para "III" last line read as *"It is further certified that the shipping bills mentioned in the Affidavit are not Third party shipping bill / Free shipping bills...."*. In this regard, the firm has stated that by adding the "Third party shipping bill" in the said Para "III" of Appendix 5C, which was not there prior to 01.04.2015 in the old Appendix 26A, the Policy maker have erred by adding the "Third party Shipping Bill".
- iii. The firm has further stated that it will be a gross discrimination between Direct Exporter and Third party Exporter under EPCG Scheme and there is no change in Policy that the PC benefit will not be allowed in case of Third party Exports and the dispute has arisen only because of the erroneous note in Para "III" of Appendix 5C. there is no change in Policy that the Policy Circular benefit will not be allowed in case of Third party exports and the dispute has arisen only because of the erroneous note in Para "III" of Appendix 5C.

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

Case No: 04. M/s Tata Steel Ltd, Kolkata
HQREPCGPRAPP00001609AM26

Subject: Request for EOP Extension for 2 years i.e. (6+2 years) in respect of 29 EPCG Authorizations under 0% Concessional duty & (8+2 years) in respect of 2 EPCG Authorizations under 03% Concessional Duty.

S.No	EPCG Authorization No & Dated	Concessional Duty	S.No	EPCG Authorization No & Dated	Concessional Duty
(1)	0230005257 12-05-2010	03%	(17)	0230008502 26-12-2012	0%
(2)	0230007394 05-12-2011	03%	(18)	0230008582 28-01-2013	0%
(3)	0230007216 13-10-2011	0%	(19)	0230008692 15-03-2013	0%
(4)	0230007544 13-01-2012	0%	(20)	0230008840 15-05-2013	0%
(5)	0230007545 13-01-2012	0%	(21)	0230008881 04-06-2013	0%
(6)	0230007815 30-03-2012	0%	(22)	0230008918 28-06-2013	0%
(7)	0230008058 25-06-2012	0%	(23)	0230008975 25-07-2013	0%
(8)	0230008135 20-07-2012	0%	(24)	0230008982 29-07-2013	0%
(9)	0230008292 14-09-2012	0%	(25)	0230009151 11-11-2013	0%
(10)	0230008349 09-10-2012	0%	(26)	0230009154 12-11-2013	0%
(11)	0230008363 12-10-2012	0%	(27)	0230009325 03-02-2014	0%
(12)	0230008391 02-11-2012	0%	(28)	0230009520 20-05-2014	0%
(13)	0230008396 05-11-2012	0%	(29)	0230009590 23-06-2014	0%
(14)	0230008442 22-11-2012	0%	(30)	0230007722 14-03-2012	0%
(15)	0230008471 07-12-2012	0%	(31)	0230007817 30-03-2012	0%
(16)	0230008492 19-12-2012	0%			

In support of their request, the firm has submitted that they have procured Capital Goods (22 Licenses) and Spares (9 Licenses) under EPCG Licenses. All the Capital Goods imported under the said license has been installed and used in the manufacturing process. All the Spares imported were duly consumed. Further, 100% Export Obligation for the said EPCG authorizations has been fulfilled within 8 years from the date of authorization in respect of 29 at zero concessional duty licenses and within 10 years in respect of 2 at three concessional duty

licenses. However, inadvertently the application for extension of Export Obligation period could not be done within the stipulated period. The firm has further stated that they are ready to pay composition fee including any late fee for the delay.

Decision: The Committee further 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) in respect of 29 EPCG Authorizations under 0% concessional duty and 8+2 (from 8th to 10th year) in respect of 2 EPCG Authorizations under 03% concessional duty.

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/- per Authorization. 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.

Case No: 05. M/s Tata Steel Ltd, Kolkata
HQREPCGPRAPP00001607AM26

Subject: Request for Condonation of 1st block EOP Extension in respect of 20 EPCG Authorizations under 0% Concessional duty.

Sl No	EPCG License No.	License Date	Sl No	EPCG License No.	License Date
(1)	0230005830	13-10-2010	(11)	0230006752	09-06-2011
(2)	0230005967	18-11-2010	(12)	0230006807	21-06-2011
(3)	0230005981	19-11-2010	(13)	0230006808	21-06-2011
(4)	0230005980	19-11-2010	(14)	0230006952	27-07-2011
(5)	0230005999	23-11-2010	(15)	0230006963	28-07-2011
(6)	0230006002	24-11-2010	(16)	0230007075	24-08-2011
(7)	0230006513	06-04-2011	(17)	0230008695	15-03-2013
(8)	0230006620	05-05-2011	(18)	0230008747	26-03-2013
(9)	0230006657	12-05-2011	(19)	0230008749	26-03-2013
(10)	0230006658	12-05-2011	(20)	0230009520	20-05-2014

2. In support of their request, the firm has stated that they have procured Capital Goods against these EPCG Licenses. All the Capital Goods imported under the said licenses have been installed and used in the manufacturing process. Further, 100% Export Obligation for the above EPCG authorizations has been fulfilled well within the extended EO Period. However, inadvertently the application for extension of EO period Block-1 could not be done within the stipulated period.

3. Public Notice No 15/2024-25 dated 25.07 2024, which simplifies compliance burden and enhance the ease of doing business by providing flexibilities in EPCG procedures. As per the amended Para 5.13 (c), relaxation has been given for extension of first block EO period with payment of Composition fees. Further, this Public Notice is also applicable for authorizations issued under FTP 2015- 20. However, this does not specifically mention about relaxation for FTP 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 composition fee as per policy provisions and late fee of Rs. 10,000/- per Authorization.

Case No: 06. M/s R R Founders, Bengaluru
HQREPCGPRAPP00001731AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730018927 dated 19.12.2019 under 0% Concessional duty.

In support of their request, the firm has submitted that the personnel who was previously handling their DGFT and Customs related work had not maintained the documentation properly and currently he is not associate with them. They would like to state, in all honesty, that they have completed all the exports physically and the export proceeds have been fully realized. However, due to the above-mentioned issue, they were not fully aware of certain documentation procedures at that time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730018927 dated 19.12.2019	6207569 Dt.	31.03.2020	26.12.2025
		22.12.2019		
		6225272 Dt. 24.12.2019		

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No: 07. M/s A One Engineering Works, Uttar Pradesh
HQRPRCAPPLY00002285AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0530172825 dated 21.08.2018 under 0% Concessional duty.

2. The firm has submitted that as per condition of the Authorisation, they were required to fulfil the Export Obligation 6 times of the utilised Duty Saved Value within 6 years from the date of Authorization. They have fulfilled the export obligation 'within 5 years against the Authorization.

3. They were new and imported the capital goods first time under the EPCG Scheme, therefore they were not fully aware of the Policy procedures against the EPCG Scheme. At the time of submission of the export documents with the Licensing Authority for closure/redemption of the EPCG Authorisation, they were advised by the Licensing Authority to submit the intimation of Installation Certificate of the capital goods with the Custom Authority and also advised to deposit the penalty amount for delay in submission of installation certificate in terms of Public Notice No.15 dated 25.07.2024.

4. They submitted the Receipt of the Customs, intimating of Installation Certificate and paid the penalty amount of Rs. 40,000/- on DGFT Portal vide Payment Receipt No.DLIPYMTXEMPSO0000731AM26 dated 22.10.2025. On submission of the payment receipt with the licensing Authority, they were informed that the E.O. Period is expired on 21.08.2024 so application do not fall under Public Notice No.15 dated 25.07.2024.

5. 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	0530172825 dated 21.08.2018	7825129 dated 29.08.2018	28-10-2018	02.11.2018

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

Case No: 08. M/s Talin Modular Office Furniture Systems Pvt Ltd, Bangalore
HQREPCGPRAPP00001605AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of ECPG Authorization No. 0730018617 dated 29.07.2019 under 0% Concessional Duty.

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

- They had obtained the Installation Certificate on 02.11.2019. However, due to the replacement of the concerned employee, the Installation Certificate could not be submitted to RA, Bangalore within the stipulated time.
- Subsequently, on 03.11.2025, the firm submitted the Installation Certificate application online vide File No. 07EIEPC02366AM26. Thereafter, RA, Bangalore, vide their deficiency letter, informed the firm to "Submit the proof of submission of the installation certificate to the office within the stipulated time, as per Para 5.04 of the HBP and PN No. 15 dated July 25, 2024, or obtain approval from the EPCG committee".

- iii. As per Installation Certificate dated 02.11.2019 issued by Chartered Engineer enclosed by the firm, the capital goods were installed in the firm's factory premises on 02.11.2019 against Bill of Entry Nos. 434213 dated 08.07.2019, 4635949 dated 26.08.2019, 5905826 dated 22.10.2019 & 5481568 dated 22.10.2019 respectively.

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

Case No: 09. M/s Reliance Sibur Elastomers Private Limited, Maharashtra
HQREPCGPRAPP00001718AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430005288 dated 03.04.2019 under 0% Concessional duty.

2. The firm has submitted that they have successfully installed all the capital goods within 6 months from last date of import as per Para 5.04 of HBP 2015-20 but could not obtain installation certificate from jurisdictional authorities in time allowed i.e. within 18 months from the last date of imports as per Para 5.04 (a) of HBP.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1.	2430005288 dated 03.04.2019	3498044 dated 03.06.2019	12.09.2019	29.04.2024
		3200320 dated 13.05.2019	26.10.2019	
		3227026 dated 14.05.2019	24.09.2019	
		4383970 dated 06.08.2019	21.11.2019	

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No: 10. M/s Advanced Medtech Solutions Private Limited, Gujarat
HQREPCGPRAPP00001603AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of 2 EPCG Authorizations No. 3431002576 dated 22.07.2022 and 3431003545 dated 29.03.2023 under 0% Concessional duty.

In support of their request, the firm has submitted that they have consistently submitted all required documents in a timely manner. Unfortunately, this particular document was inadvertently overlooked due to an administrative oversight in their office. They sincerely apologize for the delay and any inconvenience it may have caused, and they assure that additional care has been taken to ensure this does not happen again.

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	3431003545 dated 29.03.2023	6410285 dated 14.06.2023	01.08.2023	03.01.2025
2	3431002576 dated 22.07.2022	2690935 dated 01.10.2022	10.01.2023	18.02.2025

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 subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No: 11. M/s Tau Agro Sales Private Limited, Punjab
HQREPCGPRAPP00001554AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 3030014650 dated 04.09.2015 under 0% Concessional duty.

2. In support of their request, the firm has submitted that the employee responsible for handling the day to day operations of the company left the job. They were under the impression that the installation certificate for the machinery, obtained within the stipulated time, had been duly submitted by the said employee. However, when they approached the RA Ludhiana office for EO Extension, they came to know that the installation certificate had not been submitted within the specified time.

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	3030014650 dated 04.09.2015	3043640 dated 26.10.2015	10.11.2015	10.11.2015

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

Case No: 12. M/s Polycab India Ltd, Mumbai
HQREPCGPRAPP00001809AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330050437 dated 01.01.2019 under 0% Concessional Duty.

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

- i. They have been issued the above-mentioned EPCG licence from RA, Mumbai, and they have also completed EO 100%.
- ii. Further, Sr. No 4 (Strip & wire forming machines models YSM-26T) was not installed in their Factory due to delay in construction, Foundation, Power Connection, Electrical Installation etc. and also delay in deputing Engineers from suppliers for installation due to Covid-19 pandemic. They had already submitted request letter to DGFT, Mumbai for the same.
- iii. The firm has also stated that it had already obtained the Installation Certificate within a valid period of 6 months. However, due to unawareness of the procedure that the same was required to be submitted to the RA office within 6 months from the completion of installation, and as per their understanding that the Installation Certificate could be submitted at the time of redemption, the same was not submitted within the stipulated time. Hence, due to oversight/negligence, the firm failed to submit it within the prescribed period.

2. Details of Installation Certificates issued by Chartered Engineer dated 31.03.2022 & 24.04.2024 enclosed by the firm are as under:

S.No.	BOE detail	Date of Installation of capital goods	Date of Installation certificate
1.	4090970 dated 17.07.2019	09.08.2019	31.03.2022
2.	6535802 dated 18.01.2020	07.09.2020	31.03.2022
3.	4090970 dated 17.07.2019	09.08.2019	31.03.2022
4.	6535802 dated 18.01.2020	07.09.2020	31.03.2022
5.	9640264 dated 30.10.2020	25.07.2023	24.04.2024

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

Case No: 13. M/s Sara Suole Private Limited, Karnataka
HQREPCGPRAPP00001796AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730015531 dated 10.06.2016 under zero Concessional duty.

In support of their request, the firm has submitted that the Installation Certificate was already submitted manually and duly acknowledged by this office vide acknowledgment dated 19 September 2016. Due to this prior manual submission, the same could not be reflected online within the prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1.	0730015531 dated 10.06.2016	5666614 dated 17.06.2016	24.06.2016	29.08.2016
		5906634 dated 08.07.2016	02.08.2016	
		6139741 dated 27.07.2016	22.08.2016	
		5667290 dated 17.06.2016	05.07.2016	

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

Case No: 14. M/s Sara Suole Private Limited, Karnataka
HQREPCGPRAPP00001795AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730015197 dated 26.02.2016 under zero Concessional duty.

In support of their request, the firm has submitted that the Installation Certificate was already submitted manually and duly acknowledged by this office vide acknowledgment dated 19 September 2016. Due to this prior manual submission, the same could not be reflected online within the prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730015197 dated 26.02.2016	4581809 dated 15.03.2016	07.04.2016	29.08.2016
		5171297 dated 06.05.2016	30.05.2016	

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

Case No: 15. M/s Sara Suole Private Limited , Karnataka
HQREPCGPRAPP00001794AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730015127 dated 10.02.2016 under zero Concessional duty.

In support of their request, the firm has submitted that the Installation Certificate was already submitted manually and duly acknowledged by this office vide acknowledgment dated 19 September 2016. Due to this prior manual submission, the same could not be reflected online within the prescribed time.

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

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1.	0730015127 dated 10.02.2016	1534 dated 17.02.2016	01.03.2016	30.05.2016
		1538 dated 18.02.2016	02.03.2016	

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

Case No: 16. M/s Sara Suole Private Limited, Karnataka
HQREPCGPRAPP00001793AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730015622 dated 30.06.2016 under zero Concessional duty.

In support of their request, the firm has submitted that the Installation Certificate was already submitted manually and duly acknowledged by this office vide acknowledgment dated 19 September 2016. Due to this prior manual submission, the same could not be reflected online within the prescribed time.

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

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0730015622 dated 30.06.2016	5924020 dated 09.07.2016	25.07.2016	29.08.2016

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

Case No: 17. M/s Ramya Reprographic Private Limited, Bangalore
HQREPCGPRAPP00001779AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730017475 dated 17.04.2018 under zero Concessional duty.

In support of their request, the firm has submitted that due to an inadvertent error by their staff, the certificate was not submitted to the DGFT within the prescribed time.

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

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0730017475 Dated 17.04.2018	6233296 dated 03.05.2018	30.05.2018	19.06.2018

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

Case No: 18. M/s Ramya Reprographic Private Limited, Karnataka
HQREPCGPRAPP00001780AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730018592 dated 15.07.2019 under zero Concessional duty.

In support of their request, the firm has submitted that due to an inadvertent error on the part of their staff, the certificate was not submitted to the DGFT within the stipulated time.

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

Sl. No.	Authorization & Date	BOE No./Invoice No. & Date	Date of Installation	Date of Issue of IC
1.	0730018592 dated 15.07.2019	5030652 dated 24.09.2019	14-10-2019	04.11.2019
		5087404 dated 27.09.2019	14-10-2019	
		4862664 dated 11.09.2019	30.09.2019	
		4647859 dated 26.08.2019	23-09-2019	

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

Case No: 19. M/s Mamta Handicrafts Private Limited, Rajasthan
HQRPRCAPPLY00002090AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 1330004687 dated 08.12.2015 under 0% Concessional duty.

In support of their request, the firm has submitted that they have completed more than 100% of the export obligation. However, due to a mistake and lack of knowledge, they failed to submit the Installation Certificate within the prescribed time limit. During the Covid period, the accountant who was handling all DGFT matters was affected by Covid and resigned from the job. As a result, they were not aware of this requirement or the pending case.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1.	1330004687 dated 08.12.2015	4478916 dated 05.03.2016 and	18.03.2016	22.06.2016

		4609872 17.03.2016	dated		
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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 subject EPCG Authorization, 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.

Case No: 20. M/s Mamta Handicrafts Private Limited, Rajasthan
HQRPRCAPPLY00002089AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 1330006225 dated 23.05.2019 under 0% Concessional duty.

In support of their request, the firm has submitted that by mistake and due to lack of knowledge, they forgot to submit the Installation Certificate within the time limit. During the Covid period, their accountant, who was handling all DGFT matters, was affected by COVID and resigned from the job. Therefore, they were not aware of this case.

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	1330006225 dated 23.05.2019	4780425 dated 05.09.2019	10.11.2019	14.11.2019

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

Case No: 21. M/s Shree ShyamStonex, Telangana
HQRPRCAPPLY00002318AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0930012274 dated 05.08.2016 under zero Concessional duty.

2. In support of their request, the firm has submitted that due to lack of knowledge, they failed to submit the Installation Certificate within the prescribed time limit.

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	0930012274 dated 05.08.2016	6637030 dated 07.09.2016	05.12.2016	15.12.2025

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

Case No: 22. M/s Oscar Medicare Private Limited, Delhi
HQRPRCAPPLY00001632AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0530154067 dated 25.11.2010 under 03% Concessional duty.

The case was considered in 5th EPCG Committee Meeting of AM-26 dated Oct 13,15 & 28, 2025, wherein the Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

2. Accordingly, DGFT vide their OM dated 11.12.2025 has requested to Customs Preventive Commissionerate to provide a factual report in respect of the above request of the firm and Customs Preventive Commissionerate, Delhi has furnished the same as under:

- i. A visit was done by the officers of EPC-Delhi, Customs Preventive Commissionerate at the premises of M/s Oscar Medicare Pvt. Ltd., B-107, Okhla Industrial Area, Phase-1, New Delhi-110020 to verify the facts. During visit, 3 machines out of 4 were found in the company details of which are as follows:
 - Microplate Bulk Reagent Dispenser
 - Automated Microplate washer Complete Dispense/ Waste System 4L. Bottles
 - ZX100 Dispensing Platform with standard Accessories.
- ii. The machine naming HGS 201 Autokun Guillotine Cutter was not found during the visit. As per the party, this machine has scrapped and been sold vide invoice no. OM/25-26/8 dated 02.01.2026. However, the party has submitted the following documents to substantiate the facts of purchase of machines and their further installation within the required time period as per the requirements of the CPCG certification.
- iii. Bill of Entries No. 2637191 dated 24.01.2011 and 2615833 dated 19.01.2011 related to import of the above said machines.

- iv. Installation certificate dated 27.01.2011 issued by the Chartered Engineer installation of these machines.
 - v. Detailed note on the working of the machines and their use in the manufacturing process.
 - vi. Export Invoices, shipping bills of the products produced from these machines and proof of payments i.e BRCs received in r/o of these goods.
 - vii. CA certificate wherein it has been certified that these goods were imported vide bill of entries no. 2637191 dated 24.01.2011 and 2615833 dated 19.01.2011 and has been duly accounted in books of account for the period F.Y 2010-11.
 - viii. Scrap sale invoice no. OM/25-26/8 dated 02.01.2026 for sale of Gulite Cutter HGS 201 Machine.
 - ix. Import invoices dated 04.01.2011 and 05.01.2011 issued by M/s Biotek Instruments Inc.
3. They have further stated that as per the documents on record and presence of machines in the factory premises. It appears that machines were imported and duly installed in the company M/s Oscar Medicare Pvt. Ltd., B-107, Okhla Industrial Area, Phase-1, New Delhi-110020 within the stipulated time.

Decision: The Committee further 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 three machine of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. However, RA may recover duty along with applicable interest in respect of the fourth machine, i.e., HGS 201 Autokun Guillotine Cutter as per policy provision. RA to verify that no ECA/DRI/Customs action is pending.

Case No: 23. M/s Adarsh Realty and Hotels Private Limited, Bangalore
HQRPRCAPPLY00003033AM26

Subject: Request for

- i. **Block wise Extension.**
 - ii. **EOP Extension (6+2 years) and**
 - iii. **Condonation of delay in submitting installation certificate**
- in respect of EPCG Authorization No. 0730014048 dated 12.12.2014 under 0 % Concessional duty.**

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

- i. They have fulfilled the Export Obligation under EPCG License dated 12.12.2014 within the Extended EO period of (6+2) years, and the average export obligation has also been maintained.
 - ii. Due to inadvertent oversight, they could not apply for block wise extension and extension of the Export Obligation Period within the prescribed timelines. They could not submit the Installation Certificate within the stipulated period.
2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1.	0730014048 dated 12.12.2014	8279957 dated 11.02.2015	25.02.2015	25.02.2015

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

In respect of 2nd request: The Committee further 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).

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. 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.

In respect of 3rd request: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (*Preventive*) Commissionerate and RA for further examination.

Case No: 24. M/s Adarsh Realty and Hotels Private Limited, Bangalore
HQRPRCAPPLY00003032AM26

Subject: Request for:

- i. **Block wise Extension.**
 - ii. **EOP Extension (6+2 years) and**
 - iii. **Condonation of delay in submitting installation certificate**
- in respect of EPCG Authorization No. 0730014196 dated 13.02.2015 under 0 % Concessional duty.**

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

- i. M/s Adarsh Reality and Hotels Pvt. Ltd. has fully fulfilled the Export Obligation under EPCG Licence dated 13.02.2015 within the Extended EO period of (6+2) years, and the average export obligation has also been maintained.
 - ii. Due to inadvertent oversight, they could not apply for block wise extension and extension of the Export Obligation Period within the prescribed timelines. They could not submit the Installation Certificate within the stipulated period.
2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1.	0730014196 dated 13.02.2015	7279 dated 02.07.2015	13.08.2015	28.05.2016
		3469 dated 31.03.2015		
		3957 dated 14.04.2015		
		7280 dated 02.07.2015		
		7281 dated 02.07.2015		
		7386 dated 06.07.2015		
		4675 dated 29.04.2015		

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

In respect of 2nd request: The Committee further 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).

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. 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.

In respect of 3rd request: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate and RA for further examination.

Case No: 25. M/s Preciturn Engineering Private Limited, Mumbai
HQRPRCAPPLY00003383AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330034609 dated 24.12.2012 under 0% Concessional duty.

In support of their request, the firm has submitted that the firm has submitted that they obtained the Installation Certificate from a Chartered Engineer on time, dated 15.05.2013. However, due to a lack of awareness regarding the policy provisions and post-procedural requirements of the EPCG Scheme after obtaining the EPCG License, the firm unfortunately failed to submit the Installation Certificate to the RA, DGFT Mumbai within the prescribed time.

2. RA, Mumbai vide their DL dated 28.06 .2023 stated that:

"There is a delay in submission of installation certificate as per para 5.04 of HBP".

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	0330034609 dated 24.12.2012	9094893 dated 22.01.2013	01.04.2013	15.05.2013

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

Case No: 26. M/s Oriental Electrical Components Private Limited, Mumbai
HQREPCGPRAPP00001787AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330047290 dated 06.06.2017 under zero Concessional duty.

2. In support of their request, the firm has submitted that they have taken Installation certificate within a valid period of 6 Months, but due to non-aware of procedure that, they need to submit the same to the RA office within 6 months from completion of installation, as their understanding was that Installation certificate can be submitted at the time of redemption, and hence due oversight/negligence, they did not submit in stipulated time.

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

Sl. No.	Authorization & Date	Invoice No./ BOE No./ & Date	Date of Installation	Date of Issue of IC
1.	0330047290 dated 06.06.2017	152210/ 2029164/ 09.06.2017 151525/ 2029164/ 09.06.2017	25.08.2017	01.06.2018

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

Case No: 27. M/s Mamta Handicrafts Private Limited, Rajasthan
HQRPRCAPPLY00002230AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 1330006388 dated 02.12.2019 under zero Concessional duty.

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

2. The firm has submitted that due to a mistake and lack of knowledge, they failed to submit the Installation Certificate within the prescribed time limit. During the Covid period, the accountant who was handling all DGFT matters was affected by Covid and resigned from the job. As a result, they were not aware of this requirement or the pending case.

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	1330006388 dated 02.12.2019	7875086 dated 10.06.2020	01.12.2020	12.12.2020

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

Case No: 28. Ganesh Fishnets, Tamil Nadu
HQREPCGPRAPP00001786AM26

Subject: Request for allowing of four Shipping bills (third party) count for EO 40 fulfilment / Redemption purpose against EPCG Authorization No. 3530002965 dated 06.11.2007 under 5% Concessional Duty.

Earlier, the case (*File No. HQRPRCAPPLY00001128AM26*) was considered in 7th EPCG Committee Meeting of AM-26 held on 20.11.2025 and 30.12.2025 and the decision of which is as under:

*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.*

2. Now the firm vide their application dated 23.02.2026 has again requested for allowing of four Shipping bills (third party) count for EO 40 fulfilment/ Redemption purpose against EPCG Authorization No. 3530002965 dated 06.11.2007.

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

(i) They are a manufacture of Fishnet and doing job work from past 15 years without any disputed in their company. They had obtained above said EPCG Authorization from RA Madurai for import of Capital Goods against export of Fishnet. They have completed more than 75% Export obligation through third party against the subject EPCG License, their Company name and EPCG license number have mention on four shipping bills.

(ii) They have further stated that they had manufactured the Fishnet as a supporting manufacture of M/s. Kumaran Fishnets (P) Ltd & Kumaran Filaments Pvt. Ltd. Supporting manufacture had provided them the raw materials which was imported under Advance license no 3510031111 & 3510029736. The supporting manufacturers had forget to add their details on the license but had given declaration that they are the supporting manufacturer for both advance license and these two advance license has been redeem.

(iii) The firm has further stated that at the time of redemption application for EPCG license, RA, Madurai advise to submit the 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 advance authorization no 3510031111 & 3510029736.

Decision: The Committee deliberated upon the case and decided to approve the case. The matter is accordingly **refer** to the RA for examination in accordance with Policy Circular No. 07 dated 11.07.2002, read with Para 5.10(d) of HBP 2015–2020.

Case No: 29. M/s J P P Mills Private Limited, Tamil Nadu
HQREPCGPRAPP00001801AM26

Subject: Request for re-fixation of the Average Export Obligation in respect of EPCG Authorization No. 3231001373 dated 05.08.2021 and 3231001374 dated 04.08.2021 under 0% Concessional duty.

2. In this regard, the firm has stated that RA, Coimbatore, Tamil Nadu vide their DL dated 30.01.2026 stated that:

“Annual average is fixed for same and similar products of Yarn in the authorization as per para 5.04 FTP of FTP 2015-20. Hence, it is informed that your request for refixation of NIL average cannot be considered”.

3. Further, in support of their request, they have submitted that:

- i. The machinery imported under these EPCG Authorizations is specifically designed and exclusively used for the manufacture of *Vortex yarn & Viscose compact yarn*. Therefore, only exports of these products are relevant for fulfilling the export obligation linked to the said capital goods. Considering the company's total export turnover, which includes other unrelated products, does not accurately represent the intended utilization of the imported machinery.
- ii. In support of their request, they were submitting revised Chartered Engineer (CE) and Chartered Accountant (CA) certificates, along with the technical catalogue of the machinery, confirming its exclusive application and providing product-wise export details.
- iii. They would also like to bring to your kind notice that a similar case was approved by DGFT, Delhi vide letter F. No. 01/36/218/62/AM-25/EPCG/04 dated 08.04.2025 (copy attached), thereby establishing a precedent for such re-fixation based on product-specific exports.

Decision: The Committee considered the matter in detail and decided to **defer** the case, directing that comprehensive report/comments be obtained from the Technical Authority (Textile), NC-5. The Authority may specifically verify whether the machinery imported under the subject EPCG Authorization is uniquely designed and exclusively used for the manufacture of Vortex Yarn and Viscose Yarn, and confirm that the said machinery is not capable of producing any other textile products or yarns.

Approval Paragraph for cases considered during 10th EPCG Committee Meeting.
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3. Based on the aforesaid recommendations of the Committee, the approval has been granted by DG, DGFT.

[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 = Export Obligation Period, B.O.E. =Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate].

[Issued from F. No. 01/36/218/45/AM-26/EPCG]
