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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 28.12.2022 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.25/AM23 held on 28.12.2022

The following members were present in the meeting:

1. Shri S.B.S. Reddy Addl. DGFT
2. Shri Anil Aggarwal Addl. DGFT
3. Shri Dr. S.K. Bansal Addl. DGFT

Following cases were discussed. The decision taken on the individual cases are as under:-

S. No	Name of the firm	Case No.
1.	M/s. Phoenix Industries Limited., Silvassa	1
2.	M/s. Bharat Heavy Electrical Limited, Delhi	2&3
3.	M/s. Thermosol Glass Pvt. Ltd., Ahmedabad	4 to 6
4.	M/s. Sunbeam Marketing, Kolkata	7
5.	M/s. Sanstar Biopolymers Limited, Ahmedabad	8
6.	M/s. Indian Immunological Ltd., Hyderabad	9
7.	M/s. Honeywell Automation India Limited, Pune	10
8.	M/s. Amsar Goa Private Limited, Goa	11
9.	M/s. Macbrout Engineering Pvt. Ltd.,Goa	12
10.	M/s. KAP Cones Pvt. Ltd., New Delhi	13
11.	M/s. Swati Menthol and Allied Chemicals Ltd., Rampur	14
12.	M/s. Rampal Scientific Dyers, Ludhiana	15
13.	M/s. Betul Oil Ltd., Mumbai	16
14.	M/s. Priya Fasteners, Ludhiana	17
15.	M/s. Godavari Drugs Limited, Secunderabad	18
16.	M/s. Eastern Traders, Kolkata	19
17.	M/s. Vedanta Limited, New Delhi	20
18.	M/s. Alok Industries Ltd., Silvassa	21 to 24
19.	M/s. Steel And Industrial Forgings Limited, Thrishur (Kerala)	25
20.	M/s. Chand Fruit Company Pvt. Ltd., Sangli	26
21.	M/s. Reliance Life Sciences Pvt. Ltd., Mumbai	27 to 29

22.	M/s. Johnson Controls India Pvt. Ltd., Pune	30

PH Case No. 01 M/s. Phoenix Industries Limited, Silvassa
F. No. HQRPRCAPLY00003244AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: Condonation of procedural lapse of not preparing bill of exports and to consider ARE in lieu of Bill of exports towards fulfilment of EO against Advance Authorization No.0310805706 dated 24.06.2016.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 02 M/s. Bharat Heavy Electrical Limited, Delhi
F. No. HQRPRCAPPLY00003215AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: To consider the export made before the date of issue of Advance Authorization towards fulfilment of EO of Advance Authorization No.0410112741 dated 24.03.2010.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022. However, firm vide mail dated 27.12.2022 intimated that they could not attend the meeting and requested to postpone. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 03 M/s. Bharat Heavy Electrical Limited, Delhi
F. No. HQRPRCAPPLY00003214AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: To consider the export made before the date of issue of Advance Authorization No.0410124434 dated 27.05.2011.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022. However, firm vide mail dated 27.12.2022 intimated that they could not attend the meeting and requested to postpone. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 04 M/s. Thermosol Glass Pvt. Ltd., Ahmedabad

F. No. HQRPRCAPPLY00003326AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: Extension in EOP against EPCG Authorization No.0830004636 dated 19.01.2012.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022. However, firm vide mail dated 28.12.2022 intimated that they could not attend the meeting and requested for alternate date. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 05 M/s. Thermosol Glass Pvt. Ltd., Ahmedabad
F. No. HQRPRCAPPLY00003324AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: Extension in EOP against EPCG Authorization No.0830004541 dated 30.11.2011.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022. However, firm vide mail dated 28.12.2022 intimated that they could not attend the meeting and requested for alternate date. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 06 M/s. Thermosol Glass Pvt. Ltd., Ahmedabad
F. No. HQRPRCAPPLY00003323AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: Extension in EOP against EPCG Authorization No.0830004980 dated 25.07.2012.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022. However, firm vide mail dated 28.12.2022 intimated that they could not attend the meeting and requested for alternate date. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 07 M/s. Sunbeam Marketing, Kolkata
F. No. HQRPRCAPPLY00000005AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: To allow FPS benefit against 5 RA File No.(i) 02/21/087/04524/AM13, (ii) 02/21/087/00337/AM12, (iii) 02/21/087/03189/AM13, (iv) 02/21/087/05706/AM13 and (v) 02/21/087/87598/AM15.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Kevin Sheth, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.16/AM22 dated 29.11.2021 (Case No.94) wherein the Committee rejected the case. The applicant has sought personal hearing for review the decision of the Committee and stated that they had applied for issuance of FPS but the decision announced was unreasonable as they had not sought any waiver in application time as it was well under the stipulated period but were seeking permission for issuance as per a court order received by their sister concern against a similar case of same item export where court says that an instruction from DGFT cannot be retrospective but prospective and hence application for review. Hence they are requesting to allow FPS benefit against subject files.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm along with the report received from RA, Kolkata. After detailed discussion, it observed that there is no merit in firm's contention and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.16/AM22 dated 29.11.2021 (Case No.94).

(Action: Applicant)

PH Case No. 08 M/s. Sanstar Biopolymers Limited, Ahmedabad
F. No. HQRPRCAPPLY00003313AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: Condonation of delay in submission of 2 online TMA applications for the quarters ending June 2020 & September 2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Shreyans Chowdhary, Director appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.01/AM23 dated 07.04.2022 (Case No.66) wherein Committee has decided to reject the case. The applicant has sought personal hearing for review the decision of the Committee and stated that on fulfilling supply of export order, Supreme Court has also excluded period from 15.03.2020 to 28.02.2020 for the purpose of limitation as may be prescribed under any general or special laws, in respect of all judicial and quasi-judicial proceedings. Therefore, they are requesting to take sympathetic view and condone the delay and allow to file online application for TMA for the quarter ended 30.06.2020 and 30.09.2021.

Decision: The Committee heard the representative of the firm and observed that the applicant is not audible properly during the Video Conferencing. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 09 M/s. Indian Immunological Ltd., Hyderabad
F. No. HQRPRCAPPLY00003295AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: To count the export from their unit at ooty plant towards the fulfilment of the EO against 5 EPCG Authorization No.(1) 0930014431 dated 13.02.2020, (2) 0930014545 dated 25.06.2020, (3) 0930014466 dated 11.03.2020, (4) 0930014432 dated 13.02.2020 and (5) 0930014420 dated 31.01.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Nelson Edward Lawrence B, Vice President - Procurement appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.02/AM23 dated 18.05.2022 (Case No.-03) wherein Committee has decided to reject the case. The applicant has sought personal hearing for review the decision of the Committee and stated that they have obtained these five EPCG licences from RA Hyderabad and have imported the Capital Equipment for their Karkapatla Plant at Hyderabad and have installed the CG at Karkaptla Plant for manufacturing the export product Abhayarab Human Rabies Vaccne mentioned in the EPCG Authorisations. As they are committed to manufacture the Covid Vaccines as per the Govt. of India Grant-in-Aid Letter Agreement vide their letter Ref.No.BT/cs00250/cs/04/21 DATED 17.06.2021 who has asked us to manufacture Covid Vaccines at Unit Karkaptla Plant under Mission Covid Suraksha this Covid Vaccine manufacturing activities will be there for another 3 to 4 years. Therefore, they have requested toallow the exports from their other Unit for the Export product Abhayarab Human Rabies Vaccine Manufactured in their other Unit at Ooty against subject five EPCG Authorisation.

Decision: The Committee heard and reviewed the case on the basis of justification submitted by the applicant and discussed the matter at length. It observed that there is merit in the case and accordingly, it decided to accede to the request and consider the export made by Ooty unit towards fulfillment of EO against 5 EPCG Authorization No.(1) 0930014431 dated 13.02.2020, (2) 0930014545 dated 25.06.2020, (3) 0930014466 dated 11.03.2020, (4) 0930014432 dated 13.02.2020 and (5) 0930014420 dated 31.01.2020. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.
(Action: Applicant/RA-Hyderabad)

PH Case No. 10 M/s. Honeywell Automation India Limited, Pune

F. No. 01/60/162/338/AM21/PRC
Meeting No.25/AM23 held on 28.12.2022

Subject: Relaxation in condition mentioned in para 6.21(c) of Hand book of procedure i.e export of goods from job worker's premises shall not be allowed through third party and condition mentioned in para 6.21 (a)(i) of Handbook of procedure goods sent to job worker shall be brought back to unit within 90 days.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Kiran Sawale, Authorised Representative and Ms. Priti Garud, Trade Compliance Leader appeared on behalf of the firm and made the following submissions:

This is defer case of PRC Meeting No.06/AM23 dated 31.05.2022 (Case No. 20) wherein Committee decided to call the firm Physically for personal hearing. The applicant stated that; (i) They have been awarded contract to supply entire Remote Instrument Enclosures (RIE)/ Package Control Buildings (PCBs)/ E-House by M/s. L&T Hydrocarbon Engineering Ltd., Vadodara, Gujarat (EPC Business). (ii) The applicant will manufacture Integrated Control & Safety System (ICSS) at EHTP unit Pune. (iii) As the applicant subcontracted the process of manufacturing of prefabricated structure to LTHE, Hazira (Fabricator-separate business vertical of LTHE having no relationship with LTHE-EPC Business). Their EHTP unit has obtained the job work annual permission from the Jurisdictional Customs authority.(iv) Their EHTP unit will supply ICSS and other material to job worker at Hazira. (v) Job worker will manufacture prefabricated structure and applicant team will be install ICSS system during the process of fabrication e.g. laying of wires and installation of concealed instruments.(vi) Applicant team will complete the integration of ICSS in the structure and test the all automation functionality. (vii) After testing is successfully done, structure will be dismantled in ready to-build and shippable size. (viii) LTHE, Baroda (third party) will file shipping bill mentioning applicant EHTP name as supporting manufacture and goods will be exported from the job workers premises. (ix) After completion of job work,applicant EHTP unit will bill to LTHE Baroda for entire RIE/PCB.

Their EHTP unit is not having facility to manufacture prefabricated structure hence they approached to various suppliers from China and Europe but cost sourcing said prefabricated was very high, hence they approached to LTHE, Hazira who is having facility to manufacture said prefabricated structure & pointed them as their job worker. Once the integration is completed at job worker's premises, it is not feasible to bring back to final product to EHTP unit, therefore finished goods is required to be exported directly from the Job worker's premises. Para 6.10 of FTP allows to export through another exporter & Para 6.21 (c) of HBP also allow to export from job workers premises, however restriction is mentioned in said para that export from job worker premises shall not be allowed through third party. Hence, they are seeking for relaxation in the above restrictions.

Decision: The Committee heard and went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence it decided to call the firm **Physically for Personal Hearing**.

(Action: Applicant)

PH Case No. 11 M/s. Amsar Goa Private Limited, Goa
F. No. HQRPRCAPPLY00003339AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: To allow MEIS benefit against 74 shipping bills pertaining to year 2015-16, 2016-17 and 2017-18.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Vikram Naharwar, Director appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.02/AM23 dated 13.04.2022 (Case No.72) wherein Committee has decided to reject the case. The applicant has sought personal hearing for review the decision of the Committee and stated that between the years 2015 & 2018 they have made export vide 74 S/Bills, 100% payment against all shipments have been realized and they were under the impression that their export product HS Code was not eligible for claim under MEIS Scheme and for eligible exports the claim has to be filled within 1 year of exports, Off late when they realized that their export product HS Code was eligible for MEIS claim they made efforts to file the application, but the application time of 3 years had lapsed. Due to Covid-19 pandemic disruptions all over they were not able to claim MEIS against S/Bills made during the year 2017-18. Hence they are requesting to allow MEIS benefit against 74 S/bills pertaining to year 2015-16, 2016-17 & 2017-18.

Decision: The Committee heard the representative of the firm, but it was observed that the applicant was not audible properly. Hence, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 12 M/s. Macbrout Engineering Pvt. Ltd., Goa
F. No. HQRPRCAPPLY00003337AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: To allow MEIS benefit against 83 shipping bills pertaining to year 2015-16 (50 SB), 2016-17 (10 SB) & 2017-18 (23 SB).

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Bosco Carvalho and Shri Trupti Naik, Authorised Representatives appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.02/AM23 dated 13.04.2022 (Case No.75) wherein Committee has decided to reject the case. The applicant has sought personal hearing for review the decision of the Committee and stated that between the years 2015 & 2018 they have made export vide 84 S/Bills, 100% payment against all shipments have been realized and they were under the impression that their export product HS Code was not eligible for claim under MEIS Scheme and for eligible exports the claim has to be filled within 1 year of exports, Off late when they realized that their export product HS Code was eligible for MEIS claim they made efforts to file the application, but the application time of 3 years had lapsed. Due to Covid-19 pandemic disruptions all over they were not able to claim MEIS against S/Bills made during the year 2017-18. Hence they are requesting to allow MEIS benefit against 84 S/bills pertaining to year 2015-16, 2016-17 & 2017-18.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention. Accordingly it decided to maintain rejection of the earlier decision of PRC in its Meeting No.02/AM23 dated 13.04.2022 (Case No.75).

(Action: Applicant)

PH Case No. 13 M/s. KAP Cones Pvt. Ltd., New Delhi
F. No. HQRPRCAPPLY00003391AM22
Meeting No.25/AM23 held on 28.12.2022

Subject: Acceptance of Charted engineer installation certificate instead of central excise.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Deepak Duggal, MD and Anil Kumar, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is the review case of EPCG Committee Meeting No.01/AM23 dated 04.05.2022 (Case No.02) wherein Committee has decided to reject the case. The applicant has sought personal hearing for review the decision of the Committee and stated that due to lack of knowledge they obtained installation certificate from Chartered Engineer as earlier policy had a provision to choose between central excise and Chartered Engineer. At the time of redemption, they had been told to bring an installation certificate from Central Excise but by the time GST was introduced and central excise was merged with GST Department about the installation of these imported machines at production unit and an acknowledgement from GST have already been submitted at the CLA copies. They had filed an application on 20.09.2019 pardoning them for this mistake and acceptance of installation certificate from Chartered Engineer. The same is declaimed by EPCG Committee. All the machines imported in all these seven EPCG licenses are still installed at their premises. Hence they are requesting to accept Chartered Engineer installation certificate instead of Central Excise certificate against subject EPCG licenses for redemption.

Decision: The Committee having heard and examined the statement made by the firm and discussed the matter at length. During the discussions, the Committee felt that since large number of cases are being received on this ground, a general relaxation to such cases may be considered by concerned policy division. Accordingly, the Committee decided to refer the case to EPCG Division to consider issue of a general policy instruction in the regard. The case was accordingly withdrawn.
(Action: Applicant /EPCG-Division)

PH Case No. 14 M/s. Swati Menthol and Allied Chemicals limited, Rampur
F. No. HQRPRCAPPLY00003340AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: Regularization of export made beyond EOP and grant further extension in EOP against Advance Authorisation No.2910025192 dated 23.01.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Sanchit Gupta, Director and Ashutosh Rastogi, AVP appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.26/AM20 dated 07.01.2020 (Case No.26) wherein Committee has decided to allow last EOP extension up to 20.07.2017 only for regularization of export already made beyond EOP subject to payment of composition fee @ 1% per month on the unfulfilled FOB value. The applicant has sought personal hearing for review the decision of the Committee and stated that company could not complete EO within the permitted period due to the buyer Givaudnan Suisse SA was established for Terpinyl Acetate (Export of 100,000 Kgs. Delivery period of the same contracted product was from Jan 01, 2016 to June, 30,2016. To make the same export product, they had to procure the raw material as "Gum Turpentine Oil Containing Alpha Pinene82.5% ". From the various Vendors to fulfilment of E.O. but in the meantime Customs has cancelled the contract. Hence they are requesting to allow EOP extension further period of 22.12.2020 for regularised the export against Advance Authorisation No.2910025192 dated 23.01.2015.

Decision: The Committee heard and discussed the case in detail and in view of justification provided by the firm it decided to allow EOP extension up to 22.12.2020 against Advance Authorisation No.2910025192 dated 23.01.2015 only for regularization purpose subject to payment of composition fees @1% per month on unfulfilled FOB value from the date of expiry. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Moradabad)

PH Case No. 15 M/s. Rampal Scientific Dyers, Ludhiana
F. No. 01/60/162/382/AM20/PRC
Meeting No.25/AM23 held on 28.12.2022

Subject: Condonation of procedure lapse not mentioning the supporting Manufactures name on shipping bill filed under EPCG Authorization No.3030004818 dated 17.12.2008.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Puneet Bhardwaj, Partner appeared on behalf of the firm and made the following submissions:

This is defer case of PRC Meeting No.08/am23 held on 28.06.2022 (Case No.22). The applicant stated that they have fulfilled the EO fixed against the EPCG Authorisation No.3030004818 dated 17.12.2008 through third party export. The shipping bill filed by the third party exporter showing the said EPCG Authorisation number correctly. But inadvertently the supporting manufacturer's name was not mentioned on the shipping bill by the CHA at the time of filing of shipping bill. The supplies made them to M/s Shiva Knitwears, Ludhiana against Invoice No.V-240, V-241 and V-243 clearly showing that these supplies are made for export purpose under H Form and aforementioned EPCG authorization mentioned on it. All other procedures formalities as per para 5.10(d) followed by both parties i.e. third party exporter and the license holder. It is clear that the ultimate export product manufactured by the authorization holder only and supplied for exports under the said EPCG authorization. Hence, they are requesting to condone the procedural lapses for non-mentioning the supporting manufacturers name and address on shipping bill.

Decision: The Committee heard and examined the case on the basis of justification submitted by the applicant and discussed the matter at length and decided to accede to the request of the firm for condonation of procedural lapse of not mentioning the name of supporting manufacturer on the s/bills filed under EPCG Authorization No.3030004818 dated 17.12.2008 towards fulfillment of EO. The other terms and conditions for fulfillment of EO shall remain same as per policy/HBP provisions. Firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Ludhiana)

PH Case No. 16 M/s. Betul Oil Ltd., Mumbai
F. No. 01/60/162/189/AM18/PRC
Meeting No.25/AM23 held on 28.12.2022

Subject: Revalidation of 5 Advance Authorization No.(i) 31002899 dated 22.12.1998, (ii) 2313378 dated 22.12.1998, (iii) 31002874 dated 07.12.1998, (iv) 03028241 dated 01.03.1999 and (v) 2313379 dated 22.12.1998.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 17 **M/s. Priya Fasteners, Ludhiana**
F. No. HQRPRCAPPLY00003504AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: To allow MEIS benefit against 2 ECOM ref. no. 30940042960006006130 dated 04.03.2019 and 30940042960006006128 dated 04.03.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Samir Sikri, Chief Executive appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.09/AM22 held on 09.09.2021 (Case No.11), wherein Committee rejected the case. The applicant has sought personal hearing for review the decision of the Committee and stated that due to lack of awareness that the MEIS licence is available on all the exports made to Srilanks, when it came to their knowledge then two ECOM 30940042960006006130 & 30940042960006006128 was generated on 04.03.2019 and thereafter they tried to submit the file on DGFT Portal numerus time but it never got accepted as the ECOM numbers were not showing there and after their complaint lodged on DGFT Portal on 27.04.2021 vide case No.20210452406 and accordingly thereafter they have received an email on 27.04.2021 in which it was communicated to them that concerned issued raised for their case has been resolved and ECOM is released and then they tried to submit the application by paying the DGFT Fees for both ECOM numbers separately for Rs.1000 each thereafter they came to know the credit value was showing zero on the system while submitting for MEIS licence thereafter they had sent their above mentioned mail on30.04.021 requesting in applying MEIS licence when the credit value is showing zero on the Portal. Hence they are requesting to allow MEIS licence against the above said ECOM for credit value.

Decision: The Committee heard and reviewed the case on the basis of submission provided by the applicant and observed that the firm has not submitted any cogent reason in support of their request for review the case. Accordingly it decided to maintain rejection of the earlier decision of PRC in its Meeting No.09/AM22 held on 09.09.2021 (Case No.11).

(Action: Applicant)

PH Case No. 18 **M/s. Godavari Drugs Limited, Secunderabad**
F. No. HQRPRCAPPLY00003552AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: Extension of EOP against Advance Authorisation No.0910065287 dated 19.07.2017.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022. However, firm vide mail dated 28.12.2022 intimated that they could not attend the meeting and requested for new date. The Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 19 **M/s. Eastern Traders, Kolkata**
F. No. HQRPRCAPPLY00003543AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: To allow VKGUY benefit after 3 years from date of exports.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 20 **M/s. Vedanta Limited, New Delhi**
F. No. HQRPRCAPPLY00003565AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: To allow MEIS benefit against 16 shipping bills No.(1) 9113429 dated 24.11.2018, (2) 9836366 dated 23.12.2018, (3) 9955429 dated 28.12.2018, (4) 9876812 dated 26.12.2018, (5) 9988796 dated 29.12.2018, (6) 9872328 dated 25.12.2018, (7) 2945429 dated 23.03.2019, (8) 2741070 dated 14.03.2019, (9) 2947788 dated 23.03.2019, (10) 2902625 dated 21.03.2019, (11) 2902823 dated 21.03.2019, (12) 2902114 dated 21.03.2019, (13) 2947828 dated 23.03.2019, (14) 2945175 dated 23.03.2019, (15) 2903101 dated 21.03.2019 and (16) 2902399 dated 21.03.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Ashok Kumar Patro, General Manager - Finacne appeared on behalf of the firm and made the following submissions:

This is a review case of PRC Meeting No.16/AM22 held on 29.11.2021 (Case No.48) and No.08/AM23 held on 28.06.2022 (Case No.10). The applicant stated that the item description and the ITCHS code of the item have been mentioned incorrectly in the 16 shipping bills. Due to incorrect ITCHS codes and the description mentioned in the shipping bills, they were not able to claim the MEIS benefit. Hence, they are requesting to allow MEIS benefit against these 16 shipping bills. Now, they said that Gangavaram Customs Port has issued a certificate confirming the correct ITCHS Codes in respect of 10 shipping bills and requested to allow them to apply MEIS in respect of the said shipping bills on the basis on Customs Certificate dated 26.08.2022.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decisions of PRC in its Meeting No.16/AM22 held on 29.11.2021 (Case No.48) and No.08/AM23 held on 28.06.2022 (Case No.10).

(Action: Applicant)

PH Case No. 21 **M/s. Alok Industries Ltd., Silvassa**
F. No. HQRPRCAPPLY00003559AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: EOP Extension against Advance Authorization No.0310803240 dated 11.03.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Anil Mahajan, AVP appeared on behalf of the firm and made the following submissions:

This is a review case of PRC Meeting No.11/AM23 held on 02.08.2022 (Case No.07), wherein Committee rejected the case. The applicant stated that during previous extended period they managed to substantially reduce the E.O. to the extent of more than 50%. The EO against three licences is fulfilled and in case of other two license 95% EO is fulfilled and balance E.O. against the said license is expected to be completed in the near future. The Hon'ble NCLT vide its Orders dated March 8,2019 and 26th July, 2019 approved the Resolution Plan of Reliance Industries Ltd., JM Financial Asset Reconstruction Company Ltd and JM Finance ARC March 2018. In so far as the non-fulfilment of the EO in the Advance Licenses are concerned, owing to the adverse financial position to the Company. Due to second wave of the pandemic that completely disrupted operations and export business for the second time and they would have successfully fulfilled the E.O. during the extended period. Hence they are requesting to allow EOP extension for further one year subject Advance Licences.

Decision: The Committee heard and examined the case on the basis of submission made by the firm and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310803240 dated 11.03.2016 for a further period of 6 months from the date of endorsement with waiver of composition fee. This is last and final EOP extension. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No. 22 M/s. Alok Industries Ltd., Silvassa
F. No. HQRPRCAPPLY00003558AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: EOP Extension against Advance Authorization No.0310804962 dated 25.05.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Anil Mahajan, AVP appeared on behalf of the firm and made the following submissions:

This is a review case of PRC Meeting No.11/AM23 held on 02.08.2022 (Case No.06), wherein Committee rejected the case. The applicant stated that during previous extended period they managed to substantially reduce the E.O. to the extent of more than 50%. The EO against three licences is fulfilled and in case of other two license 95% EO is fulfilled and balance E.O. against the said license is expected to be completed in the near future. The Hon'ble NCLT vide its Orders dated March 8,2019 and 26th July, 2019 approved the Resolution Plan of Reliance Industries Ltd., JM Financial Asset Reconstruction Company Ltd and JM Finance ARC March 2018. In so far as the non-fulfilment of the EO in the Advance Licenses are concerned, owing to the adverse financial position to the Company. Due to second wave of the pandemic that completely disrupted operations and export business for the second time and they would have successfully fulfilled the E.O. during the extended period. Hence they are requesting to allow EOP extension for further one year subject Advance Licences.

Decision: The Committee heard and examined the case on the basis of submission made by the firm and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310804962 dated 25.05.2016 for a further period of 6 months from the date of endorsement with waiver of composition fee. This is last and final EOP extension. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No. 23 M/s. Alok Industries Ltd., Silvassa
F. No. HQRPRCAPPLY00003557AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: EOP Extension against Advance Authorization No.0310801268 dated 22.15.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Anil Mahajan, AVP appeared on behalf of the firm and made the following submissions:

This is a review case of PRC Meeting No.11/AM23 held on 02.08.2022 (Case No.04), wherein Committee rejected the case. The applicant stated that during previous extended period they managed to substantially reduce the E.O. to the extent of more than 50%. The EO against three licences is fulfilled and in case of other two license 95% EO is fulfilled and balance E.O. against the said license is expected to be completed in the near future. The Hon'ble NCLT vide its Orders dated March 8,2019 and 26th July, 2019 approved the Resolution Plan of Reliance Industries Ltd., JM Financial Asset Reconstruction Company Ltd and JM Finance ARC March 2018. In so far as the non-fulfilment of the EO in the Advance Licenses are concerned, owing to the adverse financial position to the Company. Due to second wave of the pandemic that completely disrupted operations and export business for the second time and they would have successfully fulfilled the E.O. during the extended period. Hence they are requesting to allow EOP extension for further one year subject Advance Licences.

Decision: The Committee heard and examined the case on the basis of submission made by the firm and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310801268 dated 22.15.2015 for a further period of 6 months from the date of endorsement with waiver of composition fee. This is last and final EOP extension. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No. 24 **M/s. Alok Industries Ltd., Silvassa**
F. No. HQRPRCAPPLY00003556AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: EOP Extension against Advance Authorization No.0310802053 dated 27.01.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Anil Mahajan, AVP appeared on behalf of the firm and made the following submissions:

This is a review case of PRC Meeting No.11/AM23 held on 02.08.2022 (Case No.05), wherein Committee rejected the case. The applicant stated that during previous extended period they managed to substantially reduce the E.O. to the extent of more than 50%. The EO against three licences is fulfilled and in case of other two license 95% EO is fulfilled and balance E.O. against the said license is expected to be completed in the near future. The Hon'ble NCLT vide its Orders dated March 8,2019 and 26th July, 2019 approved the Resolution Plan of Reliance Industries Ltd., JM Financial Asset Reconstruction Company Ltd and JM Finance ARC March 2018. In so far as the non-fulfilment of the EO in the Advance Licenses are concerned, owing to the adverse financial position to the Company. Due to second wave of the pandemic that completely disrupted operations and export business for the second time and they would have successfully fulfilled the E.O. during the extended period. Hence they are requesting to allow EOP extension for further one year subject Advance Licences.

Decision: The Committee heard and examined the case on the basis of submission made by the firm and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310802053 dated 27.01.2016 for a further period of 6 months from the date of endorsement with waiver of composition fee. This is last and final EOP extension. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No. 25 M/s. Steel And Industrial Forgings Limited, Thrishur (Kerala)
F. No. HQRPRCAPPLY00003574AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: Extension of Total EOP against EPCG No.1030002530 dated 27.09.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri P. Suresh, MD, Shri P.K. Mansoor, DGM, Shri Sahajakumar P.K., SM and Shri Santosh N., M(Finance) appeared on behalf of the firm and made the following submissions:

This is a review case of EPCG Meeting No.02/AM23 held on 18.05.2022 wherein Committee decided to reject the case. The applicant has sought personal hearing for review the decision of the Committee and stated that at the time of submission of their application during late 2013, they had excellent export orders for forgings. During the previous years also they had fairly large orders which they anticipated would continue to come. After installation of imported machinery, they have performed exports as per the orders and the obligation was fulfilled to an extent of Rs. 4.38 crores of the incremental obligation during the tenure of the Authorisation. Hence they are requesting to allow extension in E.O.P. for 5 years from the date of initial expiry 26.09.2019 or 2 years from the date of endorsement against subject EPCG licence.

Decision: The Committee heard and went through the statement made by the firm and discussed the matter at length and decided to allow EOP extension for a period of 24 months from the date of endorsement against EPCG Authorisation No.1030002530 dated 27.09.2013 subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. This is last and final EOP extension.

The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Cochin)

PH Case No. 26 **M/s. Chand Fruit Company Pvt. Ltd., Sangli**
F. No. HQRPRCAPPLY00003638AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: Condonation of delay in submission of online TMA application for the period March 2019 to March 2019, April 2019 to June. 2019, July 2019 to Sept. 2019 and Oct.2019 to Dec. 2019.

<u>Decision:</u> The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 27 **M/s. Reliance Life sciences Pvt. Ltd., Mumbai**
F. No. HQRPRCAPPLY00003354AM23
Meeting No.25/AM23 held on 28.12.2022

Subject: Relaxation in Para 3.01 (b) and 3.01(g) of HBP 2015-10 to allow manual feeding in order to claim MEIS benefit against Shipping Bill No.3445256 dated 13.03.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Ashutosh Verma, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is a review case of PRC Meeting No.09/AM23 held on 26.07.2022 (Case No.42) wherein Committee decided to reject the case. The applicant has sought personal hearing for review the decision of the Committee and stated that S/Bill No.3445256 dated 13.03.2018 is showing as cancelled in EPDMS and due to this bank is unable to generate EBRC and upload on DGFT server in spite of the fact that they have realized the export proceeds for the referred S/Bill. Although the S/Bill is transmitted to DGFT server for claiming MEIS benefit but in absence of EBRC they are unable to make application for MEIS benefit in DGFT MEIS Module. Hence they are requesting to allow MEIS benefit against above mentioned S.Bill.

<u>Decision:</u> The Committee heard the representative and it decided to provide relief for uploading export realization value in the MEIS IT System as the AD Bank is not able to upload e-BRC in the absence of cancelled shipping bill status in the EDPMS System of RBI. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Concerned/PC-3 Division /EGTF-Division for necessary updation)

PH Case No. 28 M/s. Reliance life sciences pvt. Ltd., Mumbai
F. No. HQRPRCAPPLY00313978AM22
Meeting No.25/AM23 held on 28.12.2022

Subject: To allow MEIS benefit against one purged Shipping Bill No.3956375 dated 21.07.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Ashutosh Verma, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is a review case of PRC Meeting No.19/AM22 held on 30.12.2021 (Case No.12) wherein Committee rejected the case. The applicant has sought personal hearing for review the decision of the Committee and stated that the S/Bill 3956375 dated 21.07.2020 got purged at Customs server and there is no details available in Customs server for transmission to DGFT. Due to this the S/Bill cannot be available for MEIS application in DGFT system. They approach to Mundra Customs for resolution and they have manually finalized the S/Bill in lieu of purged S/Bill. Hence they are requesting to allow MEIS benefit against above mentioned S/Bill.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and discussed the matter at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No.19/AM22 held on 30.12.2021 (Case No.12).

(Action: Applicant)

PH Case No. 29 M/s. Reliance Life Sciences Pvt. Ltd., Mumbai
F. No. HQRPRCAPPLY00314103AM22
Meeting No.25/AM23 held on 28.12.2022

Subject: To allow MEIS benefit against one purged Shipping Bill No.2284750 dated 20.03.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Ashutosh Verma, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is a review case of PRC Meeting No.19/AM22 held on 30.12.2021 (Case No.14) wherein Committee rejected the case. The applicant has sought personal hearing for review the decision of the Committee and stated that the S/Bill 2284750 dated

20.03.2020 got purged at Customs server during the lock down period due to Covid-19 pandemic and no export details is available in Customs server. Due to this the S/Bill could not be available for MEIS application in DGFT system.

server and there is no details available in Customs server for transmission to DGFT. Due to this the S/Bill cannot be available for MEIS application in DGFT system. They approach to Sikka Customs for resolution and they have manually finalized the S/Bill in lieu of purged S/Bill. Hence they are requesting to allow MEIS benefit against above mentioned S/Bill.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and discussed the matter at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No.19/AM22 held on 30.12.2021 (Case No.14).

(Action: Applicant)

PH Case No. 30 M/s. Johnson Controls India Pvt. Ltd., Pune
F. No. HQRPRCAPPLY00148790AM22
Meeting No.25/AM23 held on 28.12.2022

Subject: Waiver of non submission of bills of exports towards fulfilment of EO against Advance Authorization no. 3110051561 dated 21.11.2011 and to allow first & second EOP extension for regularization of export made beyond EOP.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, Shri Sudesh Mestri, Import & Export Co-ordinator appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.27/AM21 held on 31.03.2021 (Case No.07). The applicant has stated that they had applied to the PRC for relaxation for non-availability of Bill of Exports for the supplies made to SEZ Units, As per the Policy Circular No.39 dated 7.06.2022 supplies made to SEZ with availability of all export documents except of Bill of Exports will be considered for fulfillment of EO but supplies made prior to 01/04/2015 can only avail this benefit. They had fulfilled approx. 25% of the exports before 01.04.2015 and the balance 75% after it due to which they are having a huge short fall in fulfilling the obligation.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and observed that the applicant was not clear of the request. Hence, the Committee decided to defer the case.

(Action: Applicant)

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