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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 13.12.2022 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.22/AM23 held on 13.12.2022

The following members were present in the meeting:

- | | |
|-----------------------|------------|
| 1. Shri S.B.S. Reddy | Addl. DGFT |
| 2. Shri Hardeep Singh | Addl. DGFT |
| 3. Shri Akash Taneja | Addl. DGFT |
| 4. Shri Anil Aggarwal | Addl. DGFT |
| 5. Dr. S.K. Bansal | Addl. DGFT |

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

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3.	M/s. Radnik Exports, Noida	3
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7.	M/s. Megha Investment Pvt. Ltd., Ahmedabad	7
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Case No. 01 **M/s. Shalco Industries Pvt. Ltd., Mumbai**

F.no. HQRPRCAPPLY00003555AM23

Meeting No.22/AM23 held on 13.12.2022

Subject: Extension of EOP against Advance Authorisation No.0310837997 dated 31.08.2020.

The applicant stated that they have imported around 85% of materials and the manufacturing process is also completed against subject licence but due to covid-19 situation they could not complete export obligation. They have lost their export order in 18 month period and since Feb.2022 they have got export order and started exporting



balance quantity of the license and will complete the same by end of July 2022. Hence they are requesting to allow six month EOP extension against subject licence.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length and it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310837997 dated 31.08.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 02 **M/s. Fermenta Biotech Limited, Thane**
F.no. HQRPRCAPPLY00003577AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Extension of EOP against Advance Authorisation No.0310837217 dated 15.07.2020.

The applicant stated that their factory located in remote area of HP and have imported the materials through Nhava Sheva port and have exported final product through New Delhi. Due to Covid-19 related restrictions in the last 2 years, the movement of cargo was hampered, frequent breakdowns in manufacturing schedules due to labour related issues resulted in production losses. Russia and Ukraine war situation has directly hit the trade with Europe and US markets across the globe in rapid succession. They have fulfilled the EO of 31.72% and are unable to obtain 2nd EO extension from RA. They are willing to pay composition fees for the 2 months extension from date of endorsement. Hence they are requesting to allow two month EOP extension against subject license.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and it decided to allow EOP extension against Advance Authorization No.0310837217 dated 15.07.2020 for a further period of 3 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 03 **M/s. Radnik Exports, Noida**
F.no. HQRPRCAPPLY00003587AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Extension of EOP against Advance Authorisation No.0510412820 dated 09.12.2019.

The applicant stated that due to cancellation of export order they could not utilize the imported fabric against subject licence and now they got fresh export order to utilise the imported fabric so they need EOP extension. The imported fabric is ready stock. Hence they are requesting to allow EOP extension against subject licence.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 04 **M/s. Radnik Exports, Gurgaon**
F.no. HQRPRCAPPLY00003592AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Extension of EOP against Advance Authorisation No.0510411761 dated 05.09.2019.

The applicant stated that due to cancellation of export order they could not utilize the imported fabric against subject licence and now they got fresh export order to utilise the imported fabric so they need EOP extension. The imported fabric is ready stock. Hence they are requesting to allow EOP extension against subject licence.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 05 **M/s. New India Cuprotec, Mumbai**
F.no. HQRPRCAPPLY00002600AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Extension of EOP against Advance Authorisation No.0310835253 dated 06.03.2020.

The applicant stated that they have PRC letter regarding eligible for 2nd EOP extension but RA office giving it from date of expiry of the licence secondly they required license number on PRC letter for eligibility which is issued letter dated 06.06.2022. Hence they are requesting to extension for further period of six months from the date of endorsement against subject Advance Licence to fulfil the EOP.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length and it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310835253 dated 06.03.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as

above, on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 06 **M/s. Sigma Laboratories Pvt. Ltd., Mumbai**
F.no. HQRPRCAPPLY00002611AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Extension of EOP against Advance Authorization No.0310823689 dated 11.09.2018.

The applicant stated that they could not fulfil the E.O. within 12 months as some of the exports shipment were wrongly exported under duty drawback instead of Advance Licence scheme and Covid-19 Pandemic affected all global activities and lockdown was implemented everywhere because of which this final shipment was delayed substantially. The logistics has also been disrupted and containers were scarce leading to unprecedented increase in shipping and transportation cost making export unviable even the freight charges were nearly 3 to 4 times more than the normal freight charges. Hence they are requesting to allow EOP extension against subject Advance Licence.

Decision: The Committee went through the justification provided by the firm the along with the report received from RA-Mumbai and discussed the matter at length. The Committee decided to allow EOP extension up to 31.12.2020 of Advance Authorization No.0310823689 dated 11.09.2018 only for regularization purpose subject to payment of composition fees @1% per month on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 07 **M/s. Megha Investment Pvt. Ltd., Ahmedabad**
F.no. HQRPRCAPPLY00003569AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Extension of EOP against 5 Advance Authorisation No.(1) 0810145735 dated 18.07.2019, (2) 0810145736 dated 18.07.2019, (3) 0810145737 dated 18.07.2019, (4) 0810145738 dated 18.07.2019 and (5) 0810145739 dated 18.07.2019.

The applicant stated that they could not export the pending quantity of garments as according to buyer requirement these were to be shipped during May-June 2020, but Covid-19 lockdown their factory was shut and production could not be done. Then during this time, the buyer raised a dispute on some past export shipments citing production defect and raised a debit note/damages claim of USD 100,000 on them and also withheld the payments. Their Shipment was stop due to expiry of licence. Hence they are requesting to allow EOP extension upto 30.09.2022 against Five Advance Authorization as mentioned in the subject.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 31.12.2022 of 5 Advance Authorizations No.(1) 0810145735 dated 18.07.2019, (2) 0810145736 dated 18.07.2019, (3) 0810145737 dated 18.07.2019, (4) 0810145738 dated 18.07.2019 and (5) 0810145739 dated 18.07.2019 for exports to Japan subject to payment of composition fees @ 0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 08 **M/s. Wellknown Polyesters Ltd., Mumbai**
F.no. HQRPRCAPPLY00000007AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Extension of EOP for regularization of inadvertent excess import under Advance Authorization No.0310818922 dated 06.02.2018.

This case was deferred at PRC Meeting No.19/AM23 held on 22.11.2022 (Case No.55). The applicant has stated that since the matter is pending for long time and they are willing to withdraw their request for allowing additional imports of other raw materials and request to allow only three months time to export the additional quantity to regularize the inadvertent excess import of PTA. The applicant has stated that they had issued Advance Authorisation No.0310818922 dated 06.02.2018 for importing 7360 MTs of PTA, 2960 MT of MEG and other two items duty free for a total CIF Value of USD 100,82,320 with an export obligation to export 8000 MT of Polyester Filament Yarn/Polyester Texturized Yarn (Dyed). They have fulfilled the E.O. by 26.08.2019. On 14.12.2018 they have made first import of 500 MTs of PTA and request for invalidation of 2000 MT PTA lodged with RA, Mumbai for domestic procurement from Reliance Industries. An invalidation letter was issued on 09.01.2019 for domestic procurement of 2000 MT PTA from Reliance Industries and accordingly the total permissible quantity for imports of PTA was reduced to 5360 MT. However, inadvertently direct import of 7360 MT PTA has been debited against this Authorization while 1988.890 MT had been domestically procured against invalidation. Therefore, total duty-free procurement under the Authorization is 9348.890 MTs against total allowed quantity of 7360 MT. Therefore, there is an inadvertent excess import of 1988 MT of PTA. Since at the time of second amendment the fact of debit of 2000 MT for domestic procurement and the corresponding value was inadvertently not endorsed on the authorisation, after inter se value adjustment, this fact was lost sight of at the time of clearance of goods, both by the Company and the Customs Authority as a large volume of PTA was being cleared under several authorisations within a short span of 12-13 days in May 2019 (from 18th to 31st May, 2019). Hence they are requesting to allow only three months time to export the additional quantity to regularize the inadvertent excess import of PTA.

Decision: The Committee went through the submission made by the firm along with the report received from RA, Mumbai and discussed the matter at length and observed that there is merit in the case and accordingly it decided to accede to the request and allowed EOP extension up to 31.03.2023 of Advance Authorization No.0310818922 dated 06.02.2018 subject to payment of composition fee @ 0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP 0.5% Per month of the extension period granted, as above, on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 09 **M/s. Karamhans Foods Pvt. Ltd., Jammu**
F.no. HQRPRCAPPLY00116058AM21
Meeting No.22/AM23 held on 13.12.2022

Subject: Extension of EOP against Advance Authorization No.1810004337 dated 26.07.2019.

The applicant stated that due to Covid-19 lockdown was announced by the Govt. and their factory workers in the meantime had already left for their home town and logistics were completely shut down and intra-district movement was prohibited for over four months till the end of June 2020 their operations were totally thrown out of function. It was a tough call to induce buyers to place their orders and this scenario continues till date with second and third wave of lock downs in major importing countries halting the operation at their end. Hence they are requesting to allow EOP extension upto 31.03.2022 against subject licence.

Decision: The Committee examined the case on the basis of submission made by the firm and it decided to defer the case and ask the firm to submit the detail of import and export item for taking the decision.

(Action: Applicant)

Case No. 10 **M/s. Deepak Novochem Technologies Ltd., Pune**
F.no. HQRPRCAPPLY00308902AM22
Meeting No.22/AM23 held on 13.12.2022

Subject: Clubbing of 2 Advance Authorization No.3110066963 dated 15.01.2018 and 3111000142 dated 03.02.2021.

This case was deferred at PRC Meeting No.18/AM23 held on 15.11.2022 and applicant has stated that they got the EO extension for 3 months from endorse date against 1st licence on 25.02.2021 vide PRC meeting but due to online problem they got the EO extension on 16.06.2021 and in between their shipment was ready for exports

and they have taken another licence No.3111000142 dated 03.02.2021 of the same product. They exported 444.63 MT against this licence and balance 226.52 MT after getting EO extension of Advance Licence No.3110066963 dated 15.1.2018. They have fulfilled the EO in both the terms but due to Covid-19 pandemic they have made the export within 32 months in the Advance Authorisation. Hence they are requesting to allow clubbing of above two Advance Authorisation for redemption purpose only.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 11 **M/s. Richa & Co., Haryana**
F.no. HQRPRCAPPLY00003560AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Clubbing of 5 Special Advance Authorization No.(1) 0510412674 dated 27.11.2019, (2) 0510413299 dated 10.01.2020, (3) 0510413398 dated 21.01.2020, (4) 0510415771 dated 06.11.2020 & (5) 0510415805 dated 09.11.2020.

The applicant stated that they had applied three Advance Authorisations and imported the fabric under these licences for export of Ladies Trouser but due to Covid-19 buyer cancelled orders and in order to compensate, buyer gave them a new order of export product which falls under SION against imported fabrics. They applied 2 New Licences and have filed application for redemption, but RA rejected their request. Hence they are requesting to allow clubbing of Five Advance Authorisations as mentioned in the subject.

Decision: The Committee went through the justification submitted by the applicant and discussed the matter at length and it decided to allow clubbing of 5 Special Advance Authorization No.(1) 0510412674 dated 27.11.2019, (2) 0510413299 dated 10.01.2020, (3) 0510413398 dated 21.01.2020, (4) 0510415771 dated 06.11.2020 & (5) 0510415805 dated 09.11.2020 for regularization purpose only. The other terms and conditions for clubbing as laid down in Policy/HBP, including accountability of imported fabrics as per relevant SIONs, shall be applicable in this case. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ CLA-New Delhi)

Case No. 12 **M/s. Master Garments, Tirupur**
F.no. HQRPRCAPPLY00166506AM22
Meeting No.22/AM23 held on 13.12.2022

Subject: Request to allow Exported Garments in fulfilment of EO as they were made using imported Collars and Fabrics under Special Advance Authorisation No.3210078841 dated 31.01.2019 and thus to issue EODC.

The applicant stated that they have been issued AA No.3210078841 dated 31.01.2019 to import Fabrics and Collars duty free for effecting export of relevant Knitted Readymade Garments. On issuance of the AA, they have imported the inputs the Knitted Fabrics and also the Collars duty free and manufactured the specified garment for exports and fulfilled the EO. While effecting export of the AA specified Knitted Garments they have inadvertently not mentioned the Fabrics item and its consumptions and RA issued deficiency Memo to pay duty on the Collars which they have import under AA is ineligible for the Scheme. Hence they are requesting to condone the procedural lapses and allow them to avail the Advance Authorisation Scheme and issuance of EODC in the instance case.

Decision: The Committee examined the case on the basis of submission made by the firm along with the report received from RA, Coimbatore and discussed the matter at length and it decided to regularize the import of Collars made against Special Advance Authorization No.3210078841 dated 31.01.2019 subject to non availment of drawback benefit. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Coimbatore)

Case No. 13 **M/s. NRC Industries Limited, Amritsar**
F.no. HQRPRCAPPLY00003585AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Closure of Advance Authorization No.3010104885 dated 13.11.2019.

The applicant stated that they has been issued AA with input item Natural Rubber falling under Appendix 4J with the condition that period of E.O. fulfilment will be 6 months from the date of clearance of each consignment of Natural Rubber. They have fulfilled 100% E.O. and pre-import condition has also been fulfilled for import of Natural Rubber but since E.O. period has been reduced from 18 months to 6 months under Appendix 4J, some export shipments have been done beyond 6 months EOP but done within 9 months. Due to worldwide lockdown, some export orders could not be fulfilled in time or even cancelled and it became difficult to fulfil export obligation in just 6 months. Hence they are requesting to condone the delay and allow extension in EOP beyond 6 months against subject licence.

Decision: The Committee discussed the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 30.12.2020 of Advance Authorisation No.3010104885 dated 13.11.2019 only for regularization purpose subject to the 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-Ludhiana)

Case No. 14 **M/s. Kandoi Fabrics Pvt. Ltd., Mumbai**
F.no. HQRPRCAPPLY00334783AM22
Meeting No.22/AM23 held on 13.12.2022

Subject: Closure of Advance Authorization No.0310825706 dated 18.12.2018.

The applicant stated that they have obtained an AA from RA Mumbai and started export on 15.01.2019 and import on 18.01.2019, since the pre-import condition for IGST exemption imposed vide Notification 33 dated 13.10.2017 was removed by the DGFT Notification No.53 dated 10.01.2019 and their both import and exports transactions were started after removal of pre import condition on 10.01.2019. After fulfilment of EO they had submitted for closure and RA are asking to pay the IGST on import stating that they have not maintained pre-import condition. Hence they are requesting to grant relaxation from IGST payment as per Notification No.53 dated 10.01.2019 against subject licence.

Decision: The Committee went through the representation received from the applicant along with the report received from RA, Mumbai, and observed that there is no policy relaxation involved in this case. Accordingly it decided to withdraw this case from PRC. The issue is before the Hon'ble Court. Firm may approach PC-4 Division in the matter if it so desires.

(Action: Applicant)

Case No. 15 **M/s. Surya Roshni Ltd., New Delhi**
F.no. HQRPRCAPPLY00016323AM22
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of DFIA No.0510411447 dated 06.08.2019 for a period of another 12 months.

This case was last considered at PRC Meeting No.06/AM22 held on 13.07.2021 wherein Committee allowed revalidation of DFIA for a further period of 6 months from the date of endorsement. As per RLA, CLA New Delhi letter dated 04.10.2022 informed that the firm applied for revalidation manually vide its letter dated 30.08.2021 submitted through R&I dated 01.09.2021 within 30 days from the uploading of minutes of PRC Meeting. Their request for revalidation of DFIA was not acceded due to that there is no provision in Old Software at this end to revalidate said DFIA. Accordingly, firm was advised to apply online in BO Portal for revalidation. They have filed their request online in BO Portal on 25.07.2022, which is not within 30 days of uploading of the PRC minutes. A clarification/guidance sought by the CLA, New Delhi whether request of firm may be considered or not which has been received after lapse of 30 days from the uploading of the decision of the PRC. Hence they are requesting to allow revalidation of subject DFIA.

Decision: The Committee after going through the letter received from CLA, New Delhi, it observed that due to technical problem the decision of PRC Meeting no.6/AM22 dated 13.07.2021 has not been implemented. Hence, it decided to allow revalidation of DFIA No.0510411447 dated 06.08.2019 for a further period of 6 months from the date of endorsement.

(Action: CLA-New Delhi/Applicant)

Case No. 16 **M/s. Vikrant J Rawal, Mumbai**
F.no. HQRPRCAPPLY00003583AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Second Revalidation of Import Authorisation No.0319297637 dated 25.08.2020 for restricted item.

The applicant stated that they have been issued the licence on 25.08.2020 during the Covid-19 and could not import the horses within the validity of the licence. They applied for the first revalidation and allowed upto 24.08.2022 and they have imported 04 Animals out of 12 on 22.07.2022. The balance of 08 Horses are still in the licence. Now they have to import the balance 08 animals for that they have at least 06 months time to import as per the Indian Health Protocol for import. The balance amount in the licence is INR 19842687. Hence they are requesting to allow revalidation of subject licence for six months.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement against Import Authorisation No.0319297637 dated 25.08.2020 for restricted item. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 17 **M/s. Jumbo Enterprises, Mumbai**
F.no. HQRPRCAPPLY00003325AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of DFIA No.0310837514 dated 30.07.2020.

This case was deferred at PRC Meeting No.19/AM23 dated 22.11.2022 (Case No.14). The applicant stated that they had issued DFIA licence wherein the description of import item the quantity allowed is wrongly shown, the correct quantity is 25083 Sq.Mt. but it is wrongly printed as 25.083. They had approach RA for several time to correct the same but it was not considered as there was no provision in the module system to mark any correction in DFIA licence, once it is issued, and thus their licence got expired. Hence they are requesting to grant six month revalidation and necessary amendment in the subject DFIA.

Decision: The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length and observed that due to technical error firm has faced the problem, which was beyond their control. Accordingly, the Committee decided to accede to the request of the firm and allowed revalidation of DFIA No.0310837514 dated 30.07.2020 with correction for a period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 18 **M/s. Swop Engineering Pvt. Ltd., Tamil Nadu**
F.no. HQRPRCAPPLY00003392AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of 7 Advance Authorization No.(1) 0410166862 dated 06.07.2020, (2) 0410166864 dated 06.07.2020, (3) 0410166909 dated 22.07.2020, (4) 0410166979 dated 21.08.2020, (5) 0410166996 dated 26.08.2020, (6) 0410167019 dated 02.09.2020 and (7) 0410167251 dated 06.11.2020.

The applicant has stated that due to technical error in DGFT portal while transmitted in Customs ICEGATE and same time their license has been expired. They had obtained Seven Advance Authorisation from RA Chennai office and fulfilled partial export obligation against the same. The manufactured goods are customized products, the lead time of manufacturing takes considerable amount of time considering testing to be carried out postproduction. In order to achieve desired finished product, the lead time of manufacturing may take more than a year, hence EOP could not be fulfilled. Out of Seven Advance Authorisation they are seeking revalidation against Four Advance License to import the balance raw materials. Hence they are requesting to EOP extension against Seven Advance Licences and Revalidation in respect of 4 Advance Licences as mentioned in the subject.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to defer the case and ask the firm to submit any proof /evidence of technical error in DGFT Portal in support of their request for taking the decision.

(Action: Applicant)

Case No. 19 **M/s. Greenlam Industries Limited, New Delhi**
F.no. HQRPRCAPPLY00003575AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of Advance Authorization No.0510414050 dated 22.04.2020.

The applicant stated that they had issued Advance Authorisation from CLA New Delhi which was initially valid for import until 22.04.2021, since they had completed an excess EO in terms of quantity within 3 months of its issuance, they were required to import the enhanced quantity of the import items as amended after enhancement and whereas it is to be noted that the above said balance quantity which are yet to be imported are the one against which EO has already been fulfilled by using the in stock raw materials imported against the previous AA. The 1st Revalidation up to 22.10.2021 was approved on 29.04.2021 along with the Authorization being amended for enhancement on 13.04.2021 but due to the fact that most of the Authorizations were amended towards enhancement and revalidation, during the same period, they had abundant AA in hand to clear goods which landed during that period. This particular AA could not be used within its revalidated period until 22.10.2021. Hence they are requesting to allow six month revalidation from the date of endorsement to import of essential raw materials.

Decision: The Committee discussed the case on the basis of statement made by the firm and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement to the extent of 100% export against Advance Authorisation No.0510414050 dated 22.04.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 20 **M/s. Greenlam Industries Limited, New Delhi**
F.no. HQRPRCAPPLY00003546AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of Advance Authorisation No.0510414051 dated 22.04.2020.

The applicant stated that they had issued Advance Authorisation from CLA New Delhi which was initially valid for import until 22.04.2021, since they had completed an excess EO in terms of quantity within 3 months of its issuance, they were required to import the enhanced quantity of the import items as amended after enhancement and whereas it is to be noted that the above said balance quantity which are yet to be imported are the one against which EO has already been fulfilled by using the in stock raw materials imported against the previous AA. The 1st Revalidation up to 22.10.2021 was approved on 29.04.2021 along with the Authorization being amended for enhancement on 13.09.2021 they were still left with almost 35 days time to complete imports. But unfortunately, the server at ICE Gate showed error under Master Error code, which means there was some data error. RA rectified the error in the meantime their 1st Revalidation got expired on 21.10.2021. Hence they are requesting to allow six month revalidation from the date of endorsement to import of essential raw materials.

Decision: The Committee discussed the case on the basis of statement made by the firm and it decided to accede to the request of the firm and allowed revalidation for a

period of 6 months from the date of endorsement to the extent of 100% export against Advance Authorisation No.0510414051 dated 22.04.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ CLA-New Delhi)

Case No. 21 **M/s. Astral Limited, Ahmedabad**
F.no. HQRPRCAPPLY00003553AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of Advance Authorization No.0811002170 dated 30.07.2021.

The applicant stated that due to higher pricing in international market they have not imported any items under subject Advance Authorisation. They have completed export obligation against this AA within the original EOP. Hence they are requesting to allow revalidation up to 30.07.2023 to import the quantity against subject licence.

Decision: The Committee went through the justification submitted by the applicant and discussed the matter at length and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement against Advance Authorisation No.0811002170 dated 30.07.2021. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 22 **M/s. Maxop Engineering Company Pvt. Ltd., New Delhi**
F.no. HQRPRCAPPLY00002742AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of Advance Authorization No.0510397295 dated 14.01.2016.

This case was deferred at PRC Meeting No.16/AM23 held on 28.10.2022 (Case No.13) wherein committee refer the issue to EGTF-Division for its examination and thereafter the matter will be brought back to PRC for taking final decision. EGTF Division asked some documents/tickets raised wherein the said firm has approached for resolution of the stated transmission failure. The applicant has stated that after correction of online transmission error in March 2020 they approached various times in CLA with various visitor passes for amendment in licence as per FTP but did not agree to make the amendment and asked to approach PRC in the year later 2021 after corona pandemics. In between they had forced to submit the redemption dox against their SCN which they have submitted on 16.07.2019. Hence they are requesting to allow revalidation against subject licence.

Decision: The Committee examined the case on the basis of submission made by the firm along with the comments received from EGTF-Division and discussed the matter at length. The Committee 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 of the firm.

(Action: Applicant)

Case No. 23 **M/s. Jain Recycling Pvt. Ltd., Chennai**
F.no. HQRPRCAPPLY00003435AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of Advance Authorization No.3210079645 dated 18.08.2020.

The applicant stated that against the subject authorization they have taken second revalidation for import of Copper Scrap Druid Avg Copper Content 37.5% to 42.5% against their excess export, which is valid up to 18.08.2022. Since their import product Copper Scrap Druid Avg Copper Content 37.5% to 42.5% is demand in the current market. They could not able to import proportionate to their exports made. Hence requesting for to allow revalidation of subject licence.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 24 **M/s. Chittor Polyfab Pvt. Ltd., Chittorgarh**
F.no. HQRPRCAPPLY00003433AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of Advance Authorization No.1310049149 dated 10.12.2018.

The applicant stated that they have fulfilled EOP against subject licence but import made only 47000 Kgs. out of 220000 Kgs. They had issued SEZ certificate against this licence and after expiry they had tried to revalidate the same but message show import value is zero. Further due to covid-19 and system problem they are unable to purchase PP Granules. Hence they are requesting to allow revalidation against the subject Advance Authorisation.

Decision: The Committee went through the statements made by the firm 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 of the firm.

(Action: Applicant)

Case No. 25 **M/s. Gulf Oil Lubricants India Limited, Mumbai**
F.no. HQRPRCAPPLY00003563AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of Advance Authorisation No.0310838240 dated 14.09.2020.

The applicant stated that they have made excess Export and trying to enhancement of export and import quantity and FOB CIF value since last 6 months but due to technical issue enhancement was not going through. The licence has been expired on 14.09.2022 after 1st revalidation. Hence they are requesting to allow revalidation of subject Advance Authorisation for further period of six month.

Decision: The Committee discussed the case on the basis of statement made by the firm and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement to the extent of 100% export against Advance Authorisation No.0310838240 dated 14.09.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 26 **M/s. Champa Purie-Chem Industries, Vadodara**
F.no. HQRPRCAPPLY00003434AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of Advance Authorization No.3410046469 dated 09.10.2020.

The applicant has stated that Import is pending due to hardship in getting prior informed Consent (PIC) from MoEF& CC as the import of Mercury has been revised from Free to Restricted vide DGFT Notn. 24/2015-2020 dated 09.09.2021. isis under process / follow up to get the PIC from MoEF& CC and therefore they request for import validity extension for another one year (form Oct. 2022 to Oct. 2023). They have already completed their export against this license quantity wise & value wise within the license quantity wise & value wise within the license's original validity period. Hence they are requesting to revalidate the licence for balance import.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to allow revalidation for a period of 6 months from the date of endorsement against Advance Authorisation No.3410046469 dated 09.10.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Vadodara)

Case No. 27 **M/s. Nirma Limited, Ahmedabad**
F.no. HQRPRCAPPLY00003567AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow export validity time 24 month instead of 12 month under DFIA File No.08/92/076/00009/AM20 dated 13.08.2019.

The applicant has stated that due to the prevailing coronavirus pandemic they could not complete the export imposed under DFIA file no. 08/92/076/00009/AM20 dated 13.08.2019 within 12 months from the date of filing the application as per para 4.29(ii) of FTP. They have exported after expiry of export allowed time as per para 4.29 (ii). They would request to allow them 24 months to exports to utilize the export made under the file.

Decision: The Committee having examined the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of Covid-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, the Committee decided to accede to the request for EOP extension up to 24 months from the date of filing the application against DFIA file no.08/92/076/00009/AM20 dated 13.08.2019 for issuance of DFIA license. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 28 **M/s. N R Agarwal Industries Limited, Gujarat**
F.no. HQRPRCAPPLY00003599AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of 2 DFIA No.5210043328 dated 12.02.2020 and 5210043413 dated 03.06.2020.

The applicant has stated that there was an error in the Import item name which was corrected by RA on 24.04.2020, however, there was again an error (UOM is mentioned as Number instead MT) which is modified by way of an amendment on 10th July, 202. Hence there is a delay of about 5 months from RA, and due to Covid- 19 situation. This License was in RA Custody for the same period. Hence they are requesting for revalidation of import license by 6 months for them to utilize the license.

Decision: The Committee went through the statement made by the firm along with the report received from the RA, Surat and discussed the matter at length and it decided to allow revalidation only against DFIA No.5210043328 dated 12.02.2020 for a period of 6 months from the date of endorsement. However, the Committee did not allow

revalidation of DFIA No.5210043413 dated 03.06.2020 as the same was found without merit. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Surat)

Case No. 29 **M/s. Digitalcore Technologies Pvt. Ltd., Kerala**
F.no. HQRPRCAPPLY00003573AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of MEIS Scrip No.1019035606 dated 03.06.2020.

The applicant has stated that they have obtained an SEIS and same was valid up to 02.06.2020. The same has been misplaced and now they got the same also. Now the validity of authorization is expired. They have requested revalidation the same for three months to use the script.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 30 **M/s. Glenmark Pharmaceutical Limited, Mumbai**
F.no. HQRPRCAPPLY00219400AM22
Meeting No.22/AM23 held on 13.12.2022

Subject: Waiver of PC-18 condition against Advance Authorization No.0310805233 dated 06.06.2016.

The applicant has stated that with reference to the captioned subject, they hereby submit their application for grant of relaxation of provision of FTP/Procedure in terms of para 2.58 of FTP 2015-2020. Further, they would like to clarify as under:

- a. They have obtained the above mentioned advance license from RA, Mumbai under PC-9 condition for import of Mometasone Furoate Micronized and imported qty. 48.40kgs.
- b. Out of actual imported qty. 48.40kgs. they have manufacture and exported the export qty. 44.318kgs., whereas balance imported qty. 4.082 kgs. Has been used in QC testing and n production loss.
- c. Accordingly they had been present their case in RA, Mumbai for Relaxation and redemption of Advance license by submitting all required documents like import export statement, clarification etc. with Document as per PC 11 dated 14.06.2019.
- d. But RA, Mumbai has issued DL asking provision under which they have claimed qty. consumed in QC testing & Production loss in excess import.
- e. They have met MR. Devendersingh Ahelavat, DDG in RA, Mumbai and explained about the consumption other than production. Also they have shown

them some of their PRC cases and request him to consider case for waiver of RM consumed in QC testing and Production loss. But they denied to clear the same and suggested them to present their case in PRC, DGFT

f. In the above resent scenario, they hereby declare that they have not utilized import item MometasoneFuromate Micronized imported as per policy Circular 9 2002-2007 dated 30.06.2003 for local consumption and they do not have the balance import material for Destruction and re export purpose. They have utilized complete imported raw material only for manufacturing the export product.

g. They have also paid the custom duty and interest for exempted material used in QC testing and production loss.

h. So now they urge to accept the above subject authorisation for regularization.

Hence they are requesting for Waiver of destruction certificate and re-export in terms of P.C. 18 dated 30.10.2007 for Raw material consumed in QC Testing and Production loss in manufacturing process for regularization purpose.

Decision: The Committee examined the statements made by the firm 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 of the firm.

(Action: Applicant)

Case No. 31 **M/s. Radhika Exports, Mumbai**
F.no. HQRPRCAPPLY00290756AM22
Meeting No.22/AM23 held on 13.12.2022

Subject: Removal of late cut against 8 DFIA files

No. (1) ARNDFIATRANS01129510AM21(NA),
(2) ARNDFIATRANS00734306AM21(NA),
(3) ARNDFIATRANS00253623AM22(NA),
(4) ARNDFIATRANS01086514AM22(NA), (5) ARNDFIATRANS01215175AM22(NA),
(6) ARNDFIATRANS02390565AM22(NA),
(7) ARNDFIATRANS01687172AM22(NA) and
(8) ARNDFIATRANS02636418AM22 (NA).

The applicant has stated that due DFIA module system migration from old to new module, their many file were on hold. And old file which were submitted in the old system were also on hold for many months. System migration happened on 20 November, 2020. However, proper license issuance started in end of March and early April, 2021. That is, after almost 4-5 months. The initial license which were issued to their firm, had few mistakes in them. The mistake was, their port is mulund (INMUL6) and license was transmitted to Andaman and Nicobar Port. They understand that the system was new and it took time for RA and them to get used to it. However, till this date, their licenses are not amended even after writing to RA Mumbai and DGFT HQ many times. Even DGFT HQ has written to amend their licenses but even after so many months their licenses are not amended. Also, appropriate late cut amount is not

showing on website, that is, if late cut should be 2PCT. than system is showing 5PCT. Or 10 PCT. RA are not able to view late cut. And there was problem with Exchange rate also which were affecting their license amount by very huge amount. So they had to keep many licenses on hold till the system works properly. In old system, they had made many DFIA transferability drafts / application. When the system migrated, the shipping bill were hanged and they were not able to attach those shipping bill in the new system, and because of which they had to wait for a long time causing them late cut which is again not their error. After that also many times they had to face server problem because of which they were not able to submit their files on time because of above errors in licenses and many other errors in initial phase of the DFIA new Module, many of their license were on hold which would otherwise would have been submitted on time. And when system started properly, late cut was also started and hence, they request for removal late cut as their files were on hold because of many errors in system. A detailed not on above is attached herewith, along with many errors faced by them and mail complain sent by them, so mentioned below, they have many other late cut application also. Hence they are requesting for removal of late cut on DFIA files.

Decision: The Committee went through the statements made by the firm 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 of the firm.

(Action: Applicant)

Case No. 32 **M/s. Komatsu India Pvt. Ltd., Kancheepuram**
F.no. HQRPRCAPPLY00363874AM22
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow drawback benefit of Drawback of Rs.1,05,73,534/- under deemed exports category to Komatsu Indian Pvt. Ltd., instead and against the disclaimer of Contract manufacturer L&T Construction Pvt. Ltd of Hydraulic Excavator for supply of goods under category 7.02 © Considering :-

1. Disclaimer certificate of L&T in favor of Komatsu to claim drawback benefit.
2. Komatsu and L&T were joint venture partner.
3. Contract manufacturing by L&T was only for transition period after exit of both partners from JV till manufacturing unit of Komatsu becomes operational in Tamil Nadu.

The applicant has stated that Drawback under rule 6 or 7 allows claim of drawback either by manufacturer or an Exporter, all industry rate of drawback however can be claimed under drawback rule 3 only by an exporter, Komatsu is an exporter supplier in this case for supply of 43 excavators in this case. Advance Authorization is also allowed to be issued either to an exporter tied up with manufacturer or manufacturer tied up with merchant exporter. Brad rate of drawback in physical exports can also be claimed either by an exporter against disclaimer of a manufacturer or by manufacturer against disclaimer of exporter The custom duties have not been neutralized in this

case. They got the goods manufactured in India from Contract Manufacturer L&T and exported under deemed exports to the holder of an EPCG license. Hence they are requesting to allow drawback benefit of Rs.1,05,73,534/- under deemed exports category to Komatsu India Pvt. Ltd. instead and against the disclaimer of Contract manufacturer L&T Construction Pvt. Ltd., of Hydraulic Excavator for supply of goods under category 7.02 © considering :-

1. Disclaimer certificate of L&T in favour of Komatsu to claim drawback benefit.
2. Komatsu and L&T were joint venture partner.
3. Contract manufacturing by L&T was only for transition period after exit of both partners from JV till manufacturing unit of Komatsu becomes operational in Tamil Nadu.

Decision: The committee examined the submission made by the applicant 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 for **Personal Hearing**.

(Action: Applicant)

Case No. 33 **M/s. Lanxess India Pvt. Ltd., Thane**
F.no. HQRPRCAPPLY00003445AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow MEIS benefit against 06 shipping bill No.(1) 7241984 dated 27.09.2019, (2) 7257089 dated 28.09.2019, (3) 7962629 dated 31.10.2019, (4) 9784571 dated 21.01.2020, (5) 6487400 dated 26.08.2019 and (6) 5650937 dated 18.07.2019.

The applicant stated that due to E-BRC are not uploaded on DGFT server they were not able to file MEIS claim for these S/Bills. These S/Bills are time barred. Hence they are requesting to allow MEIS benefit with relaxation of policy.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of the BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly it decided to allow MEIS benefit only for those shipping bills whose realization has happened within time and e-BRC have been uploaded by the bank after 01.01.2022. It also decided that no cut would be imposed on the entitlement. 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 for necessary updation)

Case No. 34 **M/s. Sai Life Sciences Limited, Hyderabad**
F.no. HQRPRCAPPLY00003429AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow MEIS benefit against 5 Shipping bills No.(1) 1105479 dated 04.01.2019, (2) 1787948 dated 04.02.2019, (3) 4651737 dated 04.05.2018, (4) 6357210 dated 20.07.2018 and (5) 8786325 dated 08.11.2018 (Against which MEIS No.3919015663 dated 03.05.2021 was issued and cancelled due to technical error).

The applicant stated that Scrip No.3919015663 dated 03.05.2021 was rejected by the Customs Authorities as one of the S/Bill had been utilized inadvertently in an earlier MEIS scrip. The other S/Bills for which benefit could not be received have been re-activated by DGFT. Hence they are requesting to allow MEIS benefit without late cut against subject Scrip.

Decision: The Committee examined the submission made by the firm and noted that there is merit in the case and accordingly it decided to allow MEIS benefit to the firm against 5 Shipping bills No.(1) 1105479 dated 04.01.2019, (2) 1787948 dated 04.02.2019, (3) 4651737 dated 04.05.2018, (4) 6357210 dated 20.07.2018 and (5) 8786325 dated 08.11.2018 (Against which MEIS No.3919015663 dated 03.05.2021 was issued and cancelled due to technical error). Concerned DC, SEZ may accept the application and process the case. Late cut, if any, on the entitlement will be decided taking the date of submission of original application as the date of application. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-SEZ, Cochin/PC-3 division for necessary updation)

Case No. 35 **M/s. Onrise Barter Pvt. Ltd., Kolkata**
F.no. HQRPRCAPPLY00002540AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Revalidation of MEIS Scrip No.0219079236 dated 13.09.2019.

This is a review of PRC Meeting No.22/AM22 held on 22.03.2022 & 29.03.2022 (Case No.20) wherein Committee reject the case. They have stated that due to office shifting and Covid-19 they could not utilize the MEIS license. On the Covid time all staff were working from home and they have miss-out to utilize the MEIS license. Due to shifting of office many documents not trace out along with this MEIS license and all data was kept on office system which could not access the data. Hence they are requesting to allow MEIS benefit.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.22/AM22 dated 22.03.2022 & 29.03.2022 (Case no.20).

(Action: Applicant)

Case No. 36 **M/s. Clariant Chemicals (India) Limited, Mumbai**

F.no. HQRPRCAPPLY00003350AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow MEIS benefit against 44 time barred shipping bills.

The applicant stated that due to E-BRC are not uploaded on DGFT server they were not able to file MEIS claim for 44 S/Bills. These S/Bills are time barred. Hence they are requesting to allow MEIS benefit against 44 S/Bills with relaxation of policy.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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 of the firm.

(Action: Applicant)

Case No. 37 **M/s. Clariant Chemicals (India) Limited, Mumbai**
F.no. HQRPRCAPPLY00003348AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow MEIS benefit against 05 time barred shipping bills.

The applicant stated that due to E-BRC are not uploaded on DGFT server they were not able to file MEIS claim for 05 S/Bills. These S/Bills are time barred. Hence they are requesting to allow MEIS benefit against 05 S/Bills with relaxation of policy.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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 of the firm.

(Action: Applicant)

Case No. 38 **M/s. Clariant Chemicals (India) Limited, Mumbai**
F.no. HQRPRCAPPLY00003349AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow MEIS benefit for the export made during the period 2015-16 vide 16 time barred shipping bills.

The applicant stated that due to E-BRC are not uploaded on DGFT server they were not able to file MEIS claim for 16 S/Bills. These S/Bills are time barred. Hence they are requesting to allow MEIS benefit against 16 S/Bills with relaxation of policy.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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 of the firm.

(Action: Applicant)

Case No. 39 **M/s. Welspun Global Brands Limited, Gujarat**
F.no. HQRPRCAPPLY00086774AM21
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow MEIS benefit against shipping bills for the period from February, 2017 to September, 2017.

The applicant stated that they have not received MEIS license as they have not received the EBRC from the Bank but they have received the payment against export made. Hence they are requesting to allow MEIS benefit against the S/Bills.

Decision: The Committee went through the statements made by the firm 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 of the firm.

(Action: Applicant)

Case No. 40 **M/s. Super Grip Friction Products, New Delhi**
F.no. HQRPRCAPPLY00003586AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow MEIS benefit against 4 shipping bills.

The applicant stated that in respect of 4 S/Bills they could not claim MEIS benefit due to some error in the DGFT window and due to corona pandemic their staff not attended office regularly. Hence they are requesting to allow MEIS benefit against the 4 S/Bills.

Decision: The Committee having examined the statements made by the firm 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 of the firm.

(Action: Applicant)

Case No. 41 **M/s. Jsons Foundry Pvt. Ltd., Sangli**
F.no. HQRPRCAPPLY00073147AM21
Meeting No.22/AM23 held on 13.12.2022

Subject: Condonation of delay for filing MEIS application due to delay in reactivation of shipping bills.

The applicant stated that they have applied for reactivation of 50 shipping bills as no benefit is availed against these shipping bills. They have received reactivation from RA, Pune in May 2019. Ecom No.:03/90/026/15800/0505/6313, File No.31/21/090/82372/AM18 dated 09.05.2019. Total 50 shipping bills used in above mentioned Ecom reference. Now, 20 shipping bills status shows available and remaining 30 shipping bills status shows still utilized. Hence, they are requesting for condonation of delay for submission of MEIS application due to delay in reactivation of shipping bills.

Decision: The Committee went through the statements made by the firm 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 of the firm.

(Action: Applicant)

Case No. 42 **M/s. Reliance Industries Limited, Mumbai**
F.no. HQRPRCAPPLY00282377AM22
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow MEIS benefit due to transmission of provisional shipping bill data instead of finalized data from Custom server to DGFT server.

This is deferred case of PRC Meeting No.19/AM22 held on 30.12.2021 (Case No.18). The applicant stated that they are exporting liquids namely Benzene, Cyclohexane, Methyl Tertiary Butyl Ether (MTBE), ethylene, Paraxylene, Di-Ethylene Glycol and Orthoxylene from various Customs EDI Port in India to various customers located in different locations in international markets. Since these products are liquid in nature, the exact quantity of sale cannot be ascertained at the assessment stage because these liquids are pumped directly from the storage tanks to vessels. Also these markets are highly competitive and to maintain their competitive edge, they have pricing terms that are customer focused and flexible and also at par with the global practice of business hence actual price of exported products cannot be established at the time of assessment. Therefore, these shipments are provisionally assessed initially. Later, once price and quantity are finalized, they approach customs authority for finalization of provisional shipping bills. Therefore, the shipment is initially provisionally assessed and upon finalization of value and quantity, they approached to Customs for finalization of provisional shipping bill. Further stated that in custom module through which transmission of finalized data can be made available to DGFT server for making MEIS application. Based on the availability of provisional shipping bill data in DGFT server they won't be able to claim the correct MEIS incentive as finalized value is sometime more than the provisional value and in other it could be less than the provisional value. They had received less MEIS benefit in their said 67 MEIS application because DGFT MEIS module is calculating entitlement based on the provisional data transmitted from Custom server to DGFT rather than on finalized data.

Decision: The Committee examined the statements made by the firm along with the comments received from PC-3 division and discussed the matter at length. It is observed that there is merit in the case. Accordingly, the Committee decided to accede to the request of the firm and allowed MEIS benefits based on finalized data from Customs instead of earlier electronically transmitted provisional shipping bill data. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai/PC-3 division for necessary updation)

Case No. 43 **M/s. Reliance Industries Limited, Mumbai**
F.no. HQRPRCAPPLY00282136AM22
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow MEIS benefit due to transmission of provisional shipping bill data instead of finalized data from Custom server to DGFT server.

This is deferred case of PRC Meeting No.19/AM22 held on 30.12.2021 (Case No.17). The applicant stated that they are exporting liquids namely Benzene, Cyclohexane, Methyl Tertiary Butyl Ether (MTBE), ethylene, Paraxylene, Di-Ethylene Glycol and Orthoxylene from various Customs EDI Port in India to various customers located in different locations in international markets. Since these products are liquid in nature, the exact quantity of sale cannot be ascertained at the assessment stage because these liquids are pumped directly from the storage tanks to vessels. Also these markets are highly competitive and to maintain their competitive edge, they have pricing terms that are customer focused and flexible and also at par with the global practice of business hence actual price of exported products cannot be established at the time of assessment. Therefore, these shipments are provisionally assessed initially. Later, once price and quantity are finalized, they approach customs authority for finalization of provisional shipping bills. Therefore, the shipment is initially provisionally assessed and upon finalization of value and quantity, they approached to Customs for finalization of provisional shipping bill. Further stated that in custom module through which transmission of finalized data can be made available to DGFT server for making MEIS application. Based on the availability of provisional shipping bill data in DGFT server they won't be able to claim the correct MEIS incentive as finalized value is sometime more than the provisional value and in other it could be less than the provisional value. They had received less MEIS benefit in their said 241 MEIS application because DGFT MEIS module is calculating entitlement based on the provisional data transmitted from Custom server to DGFT rather than on finalized data.

Decision: The Committee examined the statements made by the firm along with the comments received from PC-3 division and discussed the matter at length. It is observed that there is merit in the case. Accordingly, the Committee decided to accede to the request of the firm and allowed MEIS benefits based on finalized data from Customs instead of earlier electronically transmitted provisional shipping bill data. The

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

(Action: Applicant/RA-Mumbai/PC-3 division for necessary updation)

Case No. 44 **M/s. Reliance Industries Limited, Mumbai**
F.no. HQRPRCAPPLY00202363AM22
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow MEIS benefit against 3 shipping bills no. 2085290 dated 12.03.2020, 2089332 dated 12.03.2020 & 2090892 dated 13.03.2020.

This is deferred case of PRC Meeting No.03/AM23 held on 22.04.2022 & 05.05.2022 (Case No.62), wherein the Committee referred the case to PC-3 Division for its examination and thereafter the matter will be brought back to PRC. The applicant stated that due to some technical issue in system of Hazira customs port, there 3 shipping bills which are eligible for MEIS benefit got purged and no export details were available in their system. The LEO date for these 3 shipping bills was 16.03.2020 but they could not claim the MEIS benefit as the data was not available on DGFT server because the shipping bills were purged. They have approached to customs for possible resolution and the customs has recreated shipping bills in lieu of the purged shipping bills. The new shipping bills for the same exports have been created on 06.09.2020 having LEO date 14.09.2020. Customs recreated new shipping bills in lieu of purged shipping bills and transmitted export data with reward scheme as YES enabling for MEIS application on DGFT server. DGFT notified capping of MEIS benefit up to Rs.2 crores per IEC vide Notification no. 30 dated 01.09.2020 for the exports w.e.f. 01.09.2020. Further, the applicant stated that they have suffered loss for their MEIS entitlement for no fault of them and hence they are requesting to consider the actual LEO date i.e. 16.03.2020 and allow them MEIS benefit against these 3 shipping bills.

Decision: The Committee examined the statements made by the firm along with the comments received from PC-3 division 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 of the firm.

(Action: Applicant)

Case No. 45 **M/s. Bushrah Export House, Lucknow**
F.no. HQRPRCAPPLY00003561AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow ROSCTL against 4 Shipping Bill No.(i) 2529767 dated 01.05.2020, (ii) 2529754 dated 01.05.2020, (iii) 2613816 dated 11.05.2020 and (iv) 2605154 dated 09.05.2020.

The applicant stated the above mentioned 4 shipping bills are not showing on DGFT website for claiming ROSCTL from RA. It is submitted that they have exported their product on very competitive price and they have coated their price to the buyer while keeping in mind the premium of incremental license under Chapter-3 of FTP. They undertake to provide all documents viz. landing certificate, bill of landing, shipping bills and BRC etc once the window is open. Hence they are requesting to allow ROSCTL against 4 Shipping Bill No.(i) 2529767 dated 01.05.2020, (ii) 2529754 dated 01.05.2020, (iii) 2613816 dated 11.05.2020 and (iv) 2605154 dated 09.05.2020.

Decision: The Committee 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 for **Personal Hearing**.

(Action: Applicant)

Case No. 46 **M/s. Imperial Readymade Garments Factory India Limited,**
Tamilnadu
F.no. HQRPRCAPPLY00003566AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow RoSCTL against 7 Shipping Bill No.(1)4329216 dated 07.08.2020, (2) 5538425 dated 30.09.2020, (3) 6331361 dated 04.11.2020, (4) 7332031 dated 19.12.2020, (5) 7396032 dated 22.12.2020, (6) 7500767 dated 28.12.2020 and (7) 7500764 dated 28.12.2020.

The applicant stated that the ROSCTL application for the period from 07.08.2020 to 31.12.2020 was not filed by them before the extended due date of 15.03.2022 due to their IEC was flagged as Risky exporter and issued RMCC alert by DGARM during the period from 01.03.2020 to 31.03.2022 thereby the shipping bills were not transmitted by Customs to DGFT in order to avail the export benefits from DGFT. Moreover, DGARM and GST formations took two years to verify GST records and remove the alert which is against the limitation period as specified by respective circulars No.131/1/2020-GST & 16/2019-Customs. As an exporter, they took all their efforts to remove the alert but DGARM not responded and kept their records aside without any progress. Eventually, RMCC alert was revoked by DGARM during the month of April 2022 and on removal of the alert the shipping bills got transmitted automatically without any manual intervention, by the time due date for filing of ROSCTL was expired as mentioned above. Hence, they are requesting to allow ROSCTL benefit against the above mentioned 7 shipping bills.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that there is merit in the case. Accordingly, it decided to allow ROSCTL benefit against 7 shipping bill No.(1)4329216 dated 07.08.2020, (2) 5538425 dated 30.09.2020, (3) 6331361 dated 04.11.2020, (4) 7332031 dated 19.12.2020, (5) 7396032 dated 22.12.2020, (6) 7500767 dated

28.12.2020 and (7) 7500764 dated 28.12.2020. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Concerned/ EDI/NIC for necessary updation in the System)

Case No. 47 **M/s. Anupam Port Cranes Corporation Limited, Gujarat**
F.no. HQRPRCAPPLY00000444AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Refund of TED under Deemed export Chapter 7 of FTP 2015-20.

The applicant stated that the supply of cranes made to JNPT, Customs Mumbai against scheme of Deemed Export (EPCG License No.0330032287 dated 29.03.2012) and the total invoice amount was 90.06 crores. Based on the scheme, they are entitled for the TED claim amounting to Rs.1,92,76,18,000/-. After a portion of payment received, there was a contractual dispute and litigation with the customer on various quality issues of the product and accordingly balance payment got withheld. The first claim of Rs.2,57,98,848/- was released on 27.09.2016. However, meanwhile, the contractual dispute was being contested with the customer and they were chasing continuously the customer for remaining payment and another portion of payment was received during 2018 and as such they applied their supplementary claim on 26.07.2018. The supplementary claim of Rs.1,20,50,039/- was granted and released on 14.05.2019. Finally during March 2021, after long interval and continuous legal fight, they were able to received final and balance amount, pending against the supply made. Accordingly, they filed the claim on 05.02.2021. It may be appreciated that they have lodged the claim within time specified in HBP Para 7.05 which they had already done and even CAG Audit has no objection with this. The objection under Para 7.03(f) i.e. claim can be filed only after realization of proceeds, is hardly sustainable or relevant, since supplementary claims had to be filed in order to adhere to this requirement itself, as owing to Trade disputes, the realization was delayed. Hence, whatever TED that was paid to them was to the extent of periodic realization made. They had effect, fully adhered to requirements under Para 7.03(f) of HBP 2015-20. However, they are in receipt a demand notice cum rejection letter dated 25.03.2022 from RA, Vadodara along with copy of audit objection, directing them to deposit the entire claim refund already sanctioned, which goes with the CAG audit objection. Hence, they are requesting to grant necessary policy relaxation for the reimbursement of TED claim as it was under quality complaints and trade disputes.

Decision: The Committee examined the justification provided by the firm along with the comments received from PC-6 division and noted that due to qualities issues and disputes, the firm has faced the problem which was beyond their control, but final payment has now been received from JNPT. Accordingly, it decided to allow relaxation of the Para 7.03(f) of HBP and regularize the TED benefits already granted to the firm on part basis. The Committee also decided to allow reimbursement of balance TED claim already applied after receipt of the final payment with applicable late cut as per

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

(Action: Applicant/RA-Vadodara)

Case No. 48 **M/s. Ankur Udyog Limited, Gorakhpur**
F.no. HQRPRCAPPLY00003281AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Regularization / Redemption of EPCG authorization against export made after the expiry of EOP to complete the 100% EO of EPCG Authorization No.1530001008 dated 27.08.2013.

The applicant stated that they had imported capital goods /spare parts under EPCG scheme against the above EPCG authorization. They have been granted 1st extension for 2 years in EOP. Despite of their intense efforts, it has been extremely difficult for them to meet the EO due to business hardships that the textile industry has been going through since last 8-10 years. During the covid-19 pandemic government announced relief to the exporters twice vide PN No.67 dated 31.03.2020 and Notification No.28 dated 23.09.2021. However, unfortunately they were not eligible for the relief under the above notifications as their EPCG authorization expired in the month of August 2021 which is just one month beyond the relief deadline of 31.07.2021. They had paid the hefty amount of composition fee of Rs.4,15,502/- for the EOP extension from 6 to 8 years. They have now completed the 100% EO in the month of June, 2022. Hence, they are requesting to allow regularization /redemption of above EPCG authorization without any composition fee.

Decision: The Committee went through the statement made by the firm and discussed the matter at length and it decided to allow EOP extension up to June 2022 against EPCG Authorisation No.1530001008 dated 27.08.2013 only for regularization purpose, subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Varanasi)

Case No. 49 **M/s. BST Textile Mills Pvt. Ltd., Mumbai**
F.no. HQRPRCAPPLY00003497AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Acceptance of installation certificate issued by Chartered Engineer instead of Central excise in respect of 12 EPCG Authorization No.(1) 0330025837 dated 26.04.2010, (2) 0330026581 dated 12.07.2010, (3) 0330028625 dated 08.02.2011, (4) 0330032819 dated 06.06.2012, (5) 0330035254 dated 06.03.2013, (6) 0330036891 dated 26.09.2013, (7) 0330044740 dated 05.07.2016, (8) 0330025220 dated 16.02.2010, (9) 0330032093 dated 14.03.2012, (10) 0330033917 dated

11.10.2012, (11) 0330023722 dated 03.09.2009 and (12) 03300337587 dated 21.09.2012.

The applicant stated that they have failed to obtain installation certificate from jurisdictional central excise authority. Their company is registered with central excise but fall under the exempted category. The excise department is now closed. They have no way to get the same from them. The earlier policy allowed unit not registered with excise to obtain chartered engineer certificate. The current FTP also allows that the authorisation holder to produce the installation certificate from the jurisdictional customs authority or an independent chartered engineer, at the option of the authorization holder. They have completed the EO and have submitted redemption application to RA, Mumbai. They have received DL for furnishing installation certificate issued by central excise authority. Hence, they are requesting to consider and to accept installation certificate from chartered engineer instead of central excise authority to close the subject EPCG authorizations.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length and it decided to defer the case.

(Action: Applicant)

Case No. 50 **M/s. Walia Auto Ancillaries Pvt. Ltd., Pune**
F.no. HQRPRCAPPLY00003428AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: EOP in first and second block EOP upto 9th year and consideration of same and similar export produces in terms of manufacturing HS code 87085000 and 85381010 against EPCG authorization No.3130004086 dated 19.06.2009.

The application stated that they could not fulfill the EOP in first and second block in time for the reasons that they have to first send samples for testing and approval by foreign countries which took 2/3 years from the data of EPCG and its installation and operation, which was beyond their control. They have imported Lathes against the subject EPCG Authorisation. The Lathes are used for drilling, cutting, engraving and polishing of metal parts. Both the export products of Automobile parts /Engineering turned parts (HS code 87085000) and Switch Gears (HS code 85381010) have also been manufactured by cutting the engraving etc. to Metal parts by same of EPCG machinery of Lathes. The specific EO against an EPCG authorization of same and similar goods which are manufactured from same EPCG machinery are allowed under Para 5.04(b) of current FTP. They have already fulfilled the entire specific EO within EOP. Hence, they are requesting to allow extension of EOP in first and second block EOP upto 9th year and consideration of same and similar export produces in terms of manufacturing HS code 87085000 and 85381010 against EPCG authorization No.3130004086 dated 19.06.2009.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and noted that there is merit in the case. Therefore, it decided to accede to the request of the firm for allowing additional export product of Switch Gears (HS Codes 85381010) manufactured from the same EPCG Machinery against EPCG Authorisation No.3130004086 dated 19.06.2009 subject to the submission of Nexus Certificate to RA. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Pune)

Case No. 51 **M/s. P and G Enterprises Pvt. Ltd., New Delhi**
F.no. HQRPRCAPPLY00003594AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow filing of MEIS Application for FY 2019-20.

The applicant stated that they have exported goods to their customer vide shipping bill no.6942752 dated 17.08.2018 and 7154634 dated 27.08.2018 for which the buyer made them the full payment in time for which they have claimed the export incentives like MEIS and drawback. Subsequently, the buyer returned the goods back due to some fault. They cleared and received back the goods in their factory after depositing the incentive amount along with applicable interest in customs claimed by them against the returned goods. They have been issued No Objection Certificate by DGFT for the same. The payment for the returned goods was not made to the buyer but kept as advance for the next order placed on them by the buyer. They exported the goods against a new order to the same buyer /custom vide 3 shipping bill no.5423608 dated 08.07.2019, 5893156 dated 29.07.2019 and 7640252 dated 17.10.2019. The buyer asked them to adjust the advance payment against the above shipments from the previous payment which has made to them to which they also agreed to keep the good relations with the buyer. They approached the bank to adjust the advance payment and issue the eBRC for the above 3 shipments. But the bank asked them to approach DGFT for first cancellation of previous two eBRCs against shipping bill no.6942752 dated 17.08.2018 and 7154634 dated 27.08.2018 to enable them to issue new eBRC. They requested DGFT for cancellation of above eBRCs. The old eBRCs were cancelled by the office of DGFT on 16.03.2022 after a very long delay and the new eBRCs were issued by the bank on 04.04.2022. But meantime the DGFT portal was closed and they could not apply for MEIS claim for FY 2019-20. Hence, they are requesting to allow filing of MEIS application.

Decision: The Committee having examined the statement made by the applicant and discussed the matter at length. The Committee observed that there is merit in the case and accordingly it decided to allow MEIS benefit against 3 re-exported Shipping Bill No.(1) 5423608 dated 08.07.2019, (2) 5893156 dated 29.07.2019 and (3) 7640252 dated 17.10.2019 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ CLA-New Delhi/ EDI/NIC for necessary updation in the System)

Case No. 52 **M/s. Kalpataru Power Transmission Ltd., Gandhinagar**
F.no. HQRPRCAPPLY00003570AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Relaxation in PN No.28/2019-20 dated 05.08.2019 for grant of additional claim under MEIS for enhanced rate for project exports (ITC HS 9801) for exports from 01.11.2017 to 31.12.2019.

The applicant stated that the enhanced rates of 5% for project exports were enhanced vide PN 44 dated 05.12.2017. Guidelines for filing /Processing MEIS application for project exports was announced vide Trade Notice No.14 dated 30.05.2018. Procedure to claim MEIS at enhanced rate of 5% for project export was announced vide Trade Notice No.30 dated 11.09.2018. They inadvertently missed out on the procedural part. They have complied with all terms and conditions of Trade Notice No.14 dated 30.05.2018 for recognition of their exports as project exports. Trade Notice No.28 dated 05.08.2019 was introduced to grant additional claim of MEIS for several products including project exports subject to fulfillment of certain condition where MEIS license at base rate was already issued. Since the EDI/online procedure for additional license was announced on 05.08.2019 all applications made prior to 05.08.2019 for exports made w.e.f. 01.11.2017 may be considered for additional license at differential rate for project exports. The order for transmission line projects in various countries around the world. The order for transmission line projects are won in overseas market against tough international competition. The inputs against exports of projects goods of Transmission line towers are (a) MS Steel (b) Zinc (c) Copper (d) other relevant materials. The cost of metals required for consumption for exports have risen dramatically over the past two years and they are not able to break even in many of the projects and ever recover the costs. Many of their applications for project exports MEIS was filed as normal products exports MEIS during the Covid lockdown period from 01.04.2020 to 31.12.2021 as most of their offices were not working and the company personnel were working from home and had limited access to contract documents and other necessary requirements. Hence, they are requesting for one time approval for past cases of additional MEIS licenses for project exports for export period 01.11.2017 to 31.12.2019.

Decision: The Committee went through the statements made by the firm 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 of the firm.

(Action: Applicant)

Case No. 53 **M/s. Gadre Marine Export Pvt. Ltd., Ratnagiri**
F.no. HQRPRCAPPLY00000582AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: Relaxation of Para 7A(01)(d)and(h) of HBP 2015-20 of time limit for filing of TMA application for the export period July, 2020 to September, 2020.

This is review case of PRC Meeting No.21/AM22 held on 10.03.2022 (Case No.16), wherein the Committee rejected the case. The applicant stated that they are facing error while preparing TMA application for the period 01.07.2020 to 30.09.2020 since last month when the new module of TMA introduced. In the month of July, August and September till 27.09.2021 the old module of TMA application was closed in DGFT site which unable them to process their TMA application for the above period so it means there is no delay from their side. Now, after introduction of new module they are facing the error of not applied in prescribed time limit. There is no sufficient time to file their TMA application for the mentioned period. Hence, they are requesting for relaxation in terms of Para 7A 01(d) and (h) of HBP 2015-20.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm along with the comments received from EGTF-division and discussed the matter at length. The Committee observed that applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No.21/AM22 dated 10.03.2022 (Case No.16).

(Action: Applicant)

Case No. 54 **M/s. Aqua World Exports Pvt. Ltd., Chennai**
F.no. HQRPRCAPPLY000000233AM23
Meeting No.22/AM23 held on 13.12.2022

Subject: To allow TMA claim for period 01.10.2020 to 31.12.2020.

The applicant stated that they have tried to file their TMA claim for the period 01.10.2020 to 31.12.2020 on the DGFT portal on 31.12.2021. However, due to a technical issue on the DGFT portal they were not able to submit their claim. Accordingly, they immediately highlighted the issue by raising a ticket on the helpdesk (Ticket No.202112120258). On the aforesaid ticket raised by them, they were asked to approach PRC and to get approval to file their TMA claim for the said period. Hence, they are request to allow TMA claim for the period 01.10.2020 to 31.12.2020.

Decision: The Committee examined the case on the basis of submission made by the firm along with the comments received from the EGTF-division and discussed the matter at length. The Committee 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 of the firm.

(Action: Applicant)

Case No. 55 **TMA Cases**

Meeting No.22/AM23 held on 13.12.2022

Subject: Condonation of delay in submission of physical copy of TMA applications.

Following TMA applications were received for condonation of delay in submission of hard copy of TMA online applications. The Committee observed that a Trade Notice No.21/2022-23 dated 25.11.2022 has already been issued by granting one-time relaxation for submission of hard copy of applications for claiming assistance under the erstwhile 'Transport and Marketing Assistance (TMA)' in this regard. Accordingly, it was decided to withdraw these cases from PRC and applicants are advised to follow the instructions of above Trade Notice.

Sl. No.	Name of the firm	File no.
1.	M/s. Unipick Foods Pvt. Ltd., Taluk, Karnataka	HQRPRCAPPLY00297829AM22
2.	M/s. Sheesh Spices, MP	HQRPRCAPPLY00003839AM23
3.	M/s. Lubi Gel Limited, Jodhpur	HQRPRCAPPLY00003853AM23
4.	M/s. Aquarius Marketing Pvt. Ltd., Kolkata	HQRPRCAPPLY00003844AM23
5.	M/s. Biking Food Products Pvt. Ltd., Hyderabad	HQRPRCAPPLY00003938AM23
6.	M/s. Noorsons Exports, Mumbai	HQRPRCAPPLY00003933AM23
7.	M/s. Koeleman India Pvt. Ltd., Bangaluru	HQRPRCAPPLY00003722AM23
8.	M/s. R. K. Industries, Gujarat	HQRPRCAPPLY00003931AM23
9.	M/s. Sai Siddhi Impex, Mumbai	HQRPRCAPPLY00003947AM23
10.	M/s. Shiddhi Industries Bhuj	HQRPRCAPPLY00003431AM23
11.	M/s. Swastik Biscuit Pvt. Ltd., Barabanki	HQRPRCAPPLY00003332AM23
12.	M/s. Kiran Doke Fruit Supplier, MH	HQRPRCAPPLY00003378AM23
13.	M/s. Kiran Doke Fruit Supplier, MH	HQRPRCAPPLY00003376AM23
14.	M/s. Kiran Doke Fruit Supplier, MH	HQRPRCAPPLY00003375AM23
15.	M/s. Kiran Doke Fruit Supplier, MH	HQRPRCAPPLY00003374AM23
16.	M/s. Kriti Nutrients Limited, MP	HQRPRCAPPLY00003572AM23
17.	M/s. Parasmal Jasraj, Jodhpur	HQRPRCAPPLY00003423AM23
18.	M/s. Brij Honey Pvt. Ltd., Bharatpur	HQRPRCAPPLY00003421AM23
19.	M/s. Excel Drug House, Kolkata	HQRPRCAPPLY00003452AM23
20.	M/s. Exotic Fruits Pvt. Ltd., Mumbai	HQRPRCAPPLY00003436AM23
21.	M/s. West Coast Foods, Gujarat	HQRPRCAPPLY00003564AM23
22.	M/s. Aryan International, New Delhi	HQRPRCAPPLY00003393AM23
23.	M/s. Prestige Feed Mills Limited	HQRPRCAPPLY00003364AM23
24.	M/s. J B L Enterprise, Kolkata	HQRPRCAPPLY00003336AM23
25.	M/s. Rapid Overseas	HQRPRCAPPLY00003360AM23

26.	M/s. Blue Craft Agro Pvt. Ltd	HQRPRCAPPLY00003358AM23
27.	M/s. Spices & More	HQRPRCAPPLY00003609AM23
28.	M/s. Spices & More	HQRPRCAPPLY00003610AM23
29.	M/s. Spices & More	HQRPRCAPPLY00003612AM23
30.	M/s. TKV Marketing India Pvt. Ltd.	HQRPRCAPPLY00003614AM23
31.	M/s. Sunita Hydrocolloids Ltd.	HQRPRCAPPLY00003639AM23
32.	M/s. Tender and Tremendous	HQRPRCAPPLY00003554AM23

(Action: Applicant/RA-Concerned)

