Date of Uploading- 13.08.2025

MINUTES OF 4th MEETING OF AM-26 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI HARDEEP SINGH, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 05.08.2025.

Fourth Meeting for AM-26 of the EPCG Committee was held on 05.08.2025 at 03.00 PM under the chairmanship of Shri Hardeep Singh, Additional Director General of Foreign Trade in Vanijya Bhawan, New Delhi. Following officers attended the meeting :-

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

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

Case No.	Firm's Name	Page No.
1	Jindal Drugs Private Limited, Mumbai	3
2	Meera Cotton & Synthetics Mills Pvt. Ltd., Mumbai	3-4
3	Gulraj Hotels Private Limited, Mumbai	4-5
4	Semco Security Imaging Pvt. Ltd, Karnataka	5-7
5	Electro Force (India) Limited, Mumbai	7-8
6	Breeze Tools Private Limited, Chennai	8
7	Vijay Textiles, Ludhiana	8-9
8	Manipal Packaging Industries (India) Private Limited, Karnataka	9-10
9	M/s Schaeffler India Limited, Pune	10-11
10	M/s Sterling Tools Ltd, Faridabad	11-12
11	M/s Dhruv Industries Limited, Haryana	12-13
12	M/s Rashmi Metaliks Limited, West Bengal	13
13	M/s Harkesh Rubber LLP, Mumbai	13-14
14	Trafigura Global Services Private Limited, Mumbai	14-15
15	M/s Girish Exports, Bangalore	15-16
16	Aditya Birla Real Estate Limited, Mumbai	16
17	M/s Three M Paper Boards Limited, Mumbai	16-17
18	Energy Pack Private Limited, Karnataka	17-18
19	Engineered Coated Fabric Private Limited, Maharashtra	18
20	Liberty Frozen Foods Private Limited, Maharashtra	18
21	M/s Arrow Greentech Limited, Mumbai	19
22	SAPL Industries Pvt. Ltd, Bangalore	19
23	Engineered Coated Fabric Private Limited, Maharashtra	19-20
24	M/s Shiv Tex, Thane	20-21
25	M/s Dhruv Industries Limited, Haryana	21-22
26	Axon Interconnectors And Wires Private Limited, Bangalore	22-23
27	SAPL Industries Pvt. Ltd, Bangalore	23
28	Olwin Tiles (India) Private Limited, Gujarat	23-24
29	Soujanya Color Private Limited, Mumbai	24-25
30	M/s Symag India, Pune	25
31-33	Kern-Liebers (India) Private Limited, Karnataka	25-26

34	M/s Sachin Flexipack, Pune	26-27
35	Everest Food Products Private Limited, Mumbai	27-28
36	Takshasila Healthcare & Research Service Pvt Ltd, Bangalore	28
37	Trinatheswar Agro Products Private Limited, West Bengal	28-29
38	Doms Industries Limited, Mumbai	29-30
39	Sumaria Industries Pvt. Ltd, Mumbai	30
40	Phoenix Structural & Engineering Pvt. Ltd, Nagpur	30-31
41	M/s Durlax Top Surface Limited, Maharashtra	32
42	M/s Brightchoice Overseas, Maharashtra	32-33
43	Kern-Liebers (India) Private Limited, Tumkur	33
44	Phoenix Structural & Engineering Pvt. Ltd, Nagpur	33-34
45	M/s RSWM Ltd, Thane	34-35
46	M/s Lotus Fabrics, Maharashtra	35
47-48	Axoli Tiles Private Limited, Gujarat	36-37
49	Grindlays Engine Parts Pvt. Ltd, Delhi	37-38
50	M/s Rashmi Metaliks Ltd., West Bengal	38-39
51	Savvak Engineering Innovations Pvt. Ltd, Delhi	39
52	M/s Saifee Hospital Trust, Mumbai	39-40
53	M/s. Jay Ace Technologies Ltd., Delhi,	40-41
54	Indo British Garments (P) Ltd, Haryana	41-42
55	M/s LS Industries Limited, Himachal Pradesh	42-43
56	Tastel Fine Food Private Limited, Mumbai	43
57	AWL Agri Business Limited, Ahmedabad	43-44
58	Makams Industries Private Limited, Haryana	44-45
59	M/s AYM Syntex Limited, Mumbai	45-48
60	M/s Nidhi Printers, Mumbai	48
61	Weavetex Technology And Services Private Limited, Maharashtra	48-49
62	Excel Foods Private Limited, Karnataka	49
63	Maple Accessories Private Limited, West Bengal	49-51
64	M/s Mangla Handles, Delhi	51
65	SAPL Industries Pvt. Ltd, Bangalore	51-52
66	Richaco Exports Pvt. Ltd, Delhi	52
67	Sangotra Fashions Pvt. Ltd, Mumbai	53
68	Bonfab Textiles India Private Limited, Coimbatore	53-54
69	M/s Sri Venkatarama Lingeswara Rice & Flour Mill, Andhra Pradesh	54
70-71	Virchow Biotech Pvt. Ltd, Hyderabad	54-57
72	M/s Thirumala Rice Industries, Bengaluru	57-58
73	M/s LS Industries Limited, Himachal Pradesh	58
74	M/s Shankar Rice Industries, Bangalore	58-59
75	Hero Motocorp Limited, Gurgaon	59-60
76-77	AWL Agri Business Limited, Ahmedabad	60-61
78	M/s Gimatex Industries Private Limited, Maharashtra	61-62
79	M/s Rai Bahadur Narain Singh Sugar Mills Ltd, New Delhi	62-63
80	Matrix Clothing Private Limited, Gurgaon	63
81	M/s Mafatlal Industries Limited, Maharashtra	63-64
82	AWL Agri Business Limited, Ahmedabad	64-65
83	Nature's First India Pvt. Ltd, Tamilnadu	65-66
84	Excel Foods Private Limited, Karnataka	66-67

85	M/s Kullu Velley Agro Fresh, Himachal Pradesh	67-68
86	Popular Garments & Knit Feb Pvt. Ltd., West Bengal	68-70
87	Phalada Agro Research Foundations Pvt. Ltd, Bangalore.	70
88	AWL Agri Business Limited, Ahmedabad	70
89	Shetrunjay Dyeing & Weaving Mills Limited	70-71
90	Vijay Laxmi Textile Industries Private Limited, Maharashtra	71

Case No- 01: Jindal Drugs Private Limited, Mumbai
01/36/218/12/AM-26/EPCG

Subject: Request for Review of Jindal Drugs Private Limited for Condonation of delay in Installation of Capital Goods in respect of EPCG Authorization No. 330027478 dated 12.12.2010 under 3% Concessional Duty.

The firm had earlier submitted their request in F. No. HQREPCGPRAPP00000469AM25 that they have fulfilled the corresponding EO and satisfied all conditions with respect to the said license. However, while applying for redemption of said license with DGFT Mumbai, they realized that there was a delay in installation of the imported item, and therefore, the same needs to be regularized.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	330027478 dated 12.12.2010	908653 dated 20.10.2010	20.03.2013	25.03.2013

3. The case was considered in the 2nd EPCG Committee Meeting of AM-26 held on 22.05.2025. The decision of which is as under:

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

4. Now, the firm vide email dated 24.06.2025 has informed that the Committee had inadvertently recorded the condonation of 'delay in installation of CGs' as condonation of 'delay in submission of CGs'.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in installation of Capital goods, subject to payment of late fee of Rs. 25,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 02: Meera Cotton & Synthetics Mills Pvt Ltd, Mumbai
HQREPCGPRAPP00001387AM26

Subject: Request for Review application in respect of Condonation of delay in submission of installation certificate in respect of 07 EPCG Authorizations Nos.

i. **0330030414 dated 26.08.2011**
ii. **0330049584 dated 17.07.2018**
iii. **0330051134 dated 03.06.2019**
iv. **0330050427 dated 26.12.2018**
v. **0330051365 dated 02.08.2019**
vi. **0330044634 dated 22.06.2016**
vii. **0330019727 dated 03.04.2008**

Under 0%, 3% and 5% duty EPCG Scheme.

The case was considered in the 2nd EPCG Committee Meeting of AM-25 held on 22.05.2025. The decision of which is as under:

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

2. Now, the firm has requested for a review stating that the amount is significantly high compared to the duty saved under their licenses. They have requested for relaxation in the late fee amount applicable to the cases.

3. In support of the request, they have stated that they have already completed the 100% EO. They had obtained the installation certificate from Chartered Engineer as their unit was not registered with Central Excise. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate even though it was obtained in time to RA concerned.

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

This has the approval of DG, DGFT.

<u>Case No- 03: Gulraj Hotels Private Limited, Mumbai</u>
HQREPCGPRAPP00001383AM26

Subject: Request for to Review their case condonation of delay in submitting installation certificate in respect of 3 EPCG Authorizations No. 0330025980 dated 10.05.2010, 0330027126 dated 06.09.2010 and 0330027375 dated 01.10.2010 under zero Concessional duty.

Earlier the case was considered in 2nd EPCG Committee Meeting of AM-26 which was held on 22.05.2025 and the decision of the committee is as under:

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

2. The firm has submitted that this amount is significantly high compared to the duty saved under their licenses. Upon reviewing similar cases, they have observed that a fee of ₹10,000 was charged in those instances for the same issue. The firm request seek relaxation in the late fee amount applicable to their case.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1.	0330027375 dated 01.10.2010	897571 dated 14.10.2010	27.12.2010	27.12.2010
		902604 and 902607 dated 18.10.2010		
		160651 dated 22.12.2010		
2.	0330025980 dated 10.05.2010	650870 dated 22.05.2010	29.07.2010	29.07.2010
		650871 dated 22.05.2010		
		674302 dated 03.06.2010		
3.	0330027126 dated 06.09.2010	875571 dated 04.10.2010	18.01.2011	18.01.2011
		892392 dated 12.10.2010		
		907754 dated 20.10.2010		

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

This has the approval of DG, DGFT.

Case No- 04: Semco Security Imaging Pvt. Ltd, Karnataka
01/36/218/10/AM-26

Subject: Request for Cancellation of EPCG Authorizations and return of defective machines to supplier without the need of re-import in EPCG Authorization No. 0730013998 dated 05.12.2014 & 0730014561 dated 08.06.2015 under Zero duty Scheme.

The case was considered in 2nd EPCG Committee Meeting of AM-26 held on 22.05.2025 and the decision is as under:

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

2. In support of their request the firm has submitted that:

i) They have imported 05 numbers of Electronic Image Engraving Security System ETE 750 and 02 Nos. of Electronic Image Engraving Security System EIE 777 from M/s Dhafir Trading LIC Dubai UAE. These machines were imported for engraving various high security watermark.

ii) The machines though functional could not producer the engraved certificates to their specific requirements, These machines had the technical issues similar to the 22 machines imported against the EPCG authorization No. 0730015597 dated 23.06.2016 was re-exported against the permission granted vide EPCG Committee decision 01/AM24 dated 27.04.2023 . Subsequently permission was also granted for waiver of re-import of these 22 machines vide EPCG Committee Meeting No.09/AM25 dated 18.12.2024, thereby allowing them to cancel the EPCG authorization.

iii) Subsequent to identification of the technical issues, they initiated follow up with vendor, M/s Dhafir Trading LLC, Dubai to resolve he defects on the machine. They had been assuring them that the manufacturers team (Semco International LLC) will be attending to the technical issues related to the machines. Further, no payments were made to M/s Dhafir Trading LLC, Dubai for the machines since the terms of payment was "After trials and approval at their works".

iv) M/s Dhafir Trading LLC was unwilling initially to take a decision to accept back the machines as defective without the manufacturers Engineers certifying them as unfit for use.

v) Due to poor response from M/s Dhafir Trading LLC , they subsequently placed an order for 22 machines directly on the manufacturer Semco International LLC, to meet their urgent export requirements and also to utilize the services of the Manufacturers Engineers to resolve the defects on the existing machines supplied by their Trading partner, M/s Dhafir Trading LLC.

vi) The manufacturer had conducted extensive trials and repair activity on both 22 Nos. of EIE-777 machines returned by them and the EIE-750 machines which were available in their inventory. Considering that the EIE -750 machines are slightly larger and heavier than 777 variants, it was expected to better absorb the erratic vibrations than the EIE 777 machines. But even the EIE 750 could not meet the quality of output and performance was only slightly better, still not meeting their requirement.

vii) After the Service team of Semco International tried and failed to rectify the defect, Semco International LLC have informed M/s Dhafir Trading LLC (their local trading partner) that they are willing to accept back the 5 Nos. of EIE-750 and 2 Nos. of EIE-777 machines supplied to them thru M/s Dhafir Trading LLC, Dubai. A letter along with Technical Report dated 15.01.2025 was also addressed to them confirming their willingness to accept back the machines supplied through their trading Partner M/s Dhafir Trading LLC Dubai UAE.

viii) After confirmation from the manufacturer Semco International LLC to accept back the machines supplied to Semco India, M/s Dhafir Trading LLC are now willing to accept back the machines as sales return without any financial obligations. Since these machines were unable to produce the engraved certificates to their required specifications, M/s Dhafir Trading have unconditionally agreed to take back the machines without any financial obligation from them.

3. The case was considered in the 3rd EPCG Committee Meeting of AM-26 held on 24.06.2025. The decision is reproduced below:

> "*The Committee deliberated upon the case and decided to **defer** the case with directions to the firm to submit a letter from the Bank and Chartered Engineer to the effect that no payments have been made to the foreign supplier for supply of CGs against the subject EPCG Authorizations."*

4. Now, the firm vide email dated 05.07.2025 has furnished the said letter from the Bank and certificate from the Chartered Engineer.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow the re-export of Capital goods imported against the EPCG Authorizations No. 0730013998 dated 05.12.2014 and No. 0730014561 dated 08.06.2015. The applicant shall re-export the Capital Goods within 3 months from the date of uploading of the Minutes on the DGFT website.

The Committee further deliberated upon the case and decided and decided to waive off the requirement of bringing back the defective Capital Goods in respect of subject EPCG Authorizations after re-export for their repair/rectification/replacement of parts.

This has the approval of DG, DGFT.

Case No- 05: Electro Force (India) Limited, Mumbai
HQRPRCAPPLY00013073AM25

Subject: Request for Relaxation/Permission Capital Goods Shifted to Group Company factory Plant. SCN was issued with remark diversion and request for closure of EO in respect of EPCG Authorization No. 0330028528 dated 01.02.2011 under 0% Concessional Duty.

The firm has stated that they have been issued a SCN dated 22.12.2022 by Office of the Commissioner, NS-II, JNCH, Nhava Sheva in connection with the alleged diversion of imported goods under the EPCG Scheme and non-fulfilment of EO against the EPCG Authorization No. 0330028528 dated 01.02.2011. In support of their request, the firm has stated as under :-

i. Payment of Duty Difference and Interest: EFPL has already paid the differential Customs Duty along with applicable interest as per the requirements. This demonstrates our intent to comply with the law and rectify any discrepancies. Copies of receipts for the payment are enclosed herewith for your kind reference.
ii. Non-Diversion of Goods: The machines in question were shifted to the premises of our sister concern, M/s Electroplast India Pvt. Ltd., Daman, which is a Group Company, for the sole purpose of testing their functionality. The transfer was not a case of diversion as per the Customs Act, 1962, and the EPCG Scheme since the machines remained within the Group and were not sold, leased, or disposed of to any third party.
iii. Intimation to Authorities: The shift of the machines was duly communicated to the Excise Department at the time. However, due to an inadvertent oversight, the same was not intimated to the Customs Department. We regret this omission, which was neither intentional nor aimed at evading the law.
iv. Absence of Malafide Intent : EFPL has always acted in good faith, aiming to comply with all statutory requirements. The omission in intimating the Customs Department

was purely inadvertent and should not be construed as an act of non-compliance or evasion.

v. Compliance with Para 21 of the SCN: In accordance with Para 21 of the SCN :

a. EFPL has complied with and satisfied the queries sought under sub-paragraphs (i), (ii), and (iii) by paying the amounts mentioned therein. Proof of payment is attached herewith for reference.
b. With respect to sub-paragraphs (vi) to (viii), the submissions herein, particularly concerning the non-diversion of goods and our intent to comply, should be considered. Accordingly, no penalty should be imposed, nor should any stringent action be initiated against us.

2. The case was considered in the 1st EPCG Committee Meeting of AM-26 held on 15.04.2025. The decision of which is as under :-

> "*The Committee deliberated upon the case and decided to defer the case to call for a factual report from the concerned Customs Commissionerate for further examination."*

3. The case was considered in the 3rd EPCG Committee Meeting of AM-26 held on 24.06.2025. The decision is reproduced below :-

> *"The Committee deliberated upon the case and decided that in view of the pending adjudication proceedings before the Customs Commissionerate, NS-II, JNCH, Mumbai, the case be deferred."*

4. Subsequently, Office of the Commissioner, NS-II, JNCH, Nhava Sheva vide email dated 02.07.2025 have forwarded a copy of the Order-in-Original dated 30.06.2025 in reference to the SCN No. 1638/2022-23/Commr/CEAC/CAC/JNCH dated 22.12.2022 issued to the firm. As per the said O-i-O, it is been concluded *"....that the Noticee No. 1, M/s EEPL, has unauthorizedly and with malafide intent, diverted the 7 machines...."*

Decision: The Committee went through the statements made by the applicant and took note of the Order-in-Original dated 30.06.2025 passed by the Commissioner of Customs, NS-II, JNCH. After deliberations, the Committee decided to **reject** the request.

Case No- 06: Breeze Tools Private Limited, Chennai
HQRPRCAPPLY00000646AM26

Subject: Request for Allowance of Third Party Deemed Export against the EPCG authorization No. 3130008272 dated 24.10.2014.

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

Decision: The Committee deliberated upon the case and decided to **defer** it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case. The firm is granted one last opportunity to attend the PH.

Case No- 07: Vijay Textiles, Ludhiana
HQREPCGPRAPP00001359AM26

Subject: Request for Review Application for consideration of Shipping Bills with different EPCG Authorisation towards fulfilment of specific EO in respect of EPCG Authorization No. 3030011387 dated 25.07.2013 under 0% Concessional Duty.

Earlier the firm i.e. Vijay Textiles, Ludhiana vide application dated 18.04.2022 wide F. No. HQREPCGPRAPP00000054AM23 had requested for Consideration of 3rd party export and direct export wherein there has been inadvertent mention of their another EPCG Authorization No. 3030015807. The case was considered in 3rd EPCG Committee Meeting of AM-24 held on 12.07.2023 wherein the Committee deliberated upon the case and decided to advise the firm to approach concerned Export Promotion Circle, Customs for amendment in the Shipping Bills.

2. Now, the firm vide Review Application dated 23.05.2025 had requested for Consideration of Shipping Bills with different EPCG Authorisation towards fulfilment of Specific EO in respect of EPCG Authorization No. 3030011387 dated 25.07.2013 under 0% Concessional Duty and in support of their request, the firm has submitted that –

3. The firm has stated that they export made against SB No. 3742341 dated 10.08.2021 (3rd Party) & 1580721 dated 05.05.2021 (Direct Export) in respect of subject EPCG Authorization, where they have inadvertently mentioned their another EPCG Authorization No. (i.e. 3030015807) as they have made excess exports against it and have not considered in SEO against said Authorization.

4. The firm has further stated that this happen only because they were using 4 EPCG Authorizations parallelly issued in their name and EOP was pending against all.

5. As per the decision of 3rd EPCG Committee Meeting, the firm approached to concerned Customs for correction in SBs. However, they refused to do the correction by saying that there is no provision to make any correction in EDI generated SBs.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow consideration of wrong mention of EPCG Authorization number towards fulfillment of Specific EO in respect of EPCG Authorization No. 3030011387 dated 25.07.2013 subject to the conditions that the EPCG authorization number mentioned on Shipping Bills i.e. 3742341 dated 10.08.2021 and 1580721 dated 05.05.2021 have not been considered against EO fulfilment of EPCG Authorization No. 3030015807 dated 18.07.2016, there is no double counting of exports and payment of a composition fee of Rs. 200/- per ARE/Shipping Bill is made by the firm.

This has the approval of DG, DGFT.

<u>Case No- 08: Manipal Packaging Industries (India) Private Limited, Karnataka</u>
HQRPRCAPPLY00013398AM25

Subject: Request for Relaxation of submission of Installation Certificate issued by Central Excise and acceptance of Installation Certificate issued by Chartered Engineer in respect of EPCG Authorization No. 0730007915 dated 24.03.2009 under 03% Concessional duty.

The firm has submitted the following :-

i. The firm has stated that they are in the process of submission of proof of exports to fulfill 50% of EO and settling the balance 50% though a one-time settlement by paying customs duty plus interest as per PN 2 dated 01.04.2023; and the request has been submitted within the prescribed timeline. However, during the redemption process remains pending due to submission of IC issued by Chartered Engineer instead of Central Excise Authority.

ii. The firm further stated that the CGs were imported under BOE No. 62 dated 28.05.2009 and was installed on 14.08.2009, and IC was obtained from a Chartered Engineer on 29.08.2009.

iii. Further, the firm has stated that due to an oversight, IC was not issued from Central Excise Department due to unawareness. The firm later applied at the Jurisdictional Customs Office for the IC. However, they have not received any response.

2. The case was considered in the 2nd EPCG Committee Meeting of AM-26 held on 22.05.2025. The decision of which is as under :-

> *"The Committee deliberated upon the case and decided to defer the case to call for a factual report from the concerned jurisdictional GST Commissionerate for further examination."*

3. Accordingly, O/o Deputy Commissioner, Central Tax Division, Udupi vide OM dated 13.06.2025 was requested to provide a factual report in respect of the request of the firm.

4. Now, GST Commissionerate vide letter dated 27.06.2025 has forwarded the factual report dated 25.06.2025 submitted by the Jurisdictional Division Office, Udupi Central Tax Division, Udupi :-

"It is hereby submitted that this office had received a letter dated 10.04.2024 (attached) from M/s Manipal Packaging Industries (India) Private Limited requesting to issue Installation Certificate for Capital Goods under EPCG Authorization No. 0730007915 dated 24.03.2009 for Bill of Entry No. 62 dated 28.05.2009.

As per Para 5.04 of Chapter 5 of the Handbook of Procedures available on the DGFT website, it is clearly mentioned that the authorization holder shall produce the Installation Certificate issued by the Jurisdictional Customs Authority or an independent Chartered Engineer confirming installation of capital goods at factory/premises of authorization holder or his supporting manufacturer(s).

This office vide reply letter GEXCOM/TECH/564/2023-TECH-CGST-DIV-UDP dated 06.05.2024, informed the taxpayer to obtain the said certificate from the concerned Jurisdictional Customs Authority as there were no provision to provide the sought certificate under the CGST Act, 2017. The reply provided by this office in the matter appears to be in line with the procedure mentioned above."

Decision: The Committee deliberated upon the case and decided to **defer** it as the factual report from the concerned jurisdictional Customs Authority is still awaited.

Case No- 09: M/s Schaeffler India Limited, Pune
HQREPCGPRAPP00001394AM26

Subject: Request for Extension of 1st block EO Period in respect of EPCG Authorizations No. 3130008298 dated 12.11.2014 and 3130008330 dated 01.12.2014 under zero Concessional duty.

The firm has submitted that :-

i. M/s. INA Bearings India Pvt. Ltd. was merged with M/s. Schaeffler India Limited, in view of the Hon. NCLT Order No. CP(CAA)1420/230-232/NCLT/MB/MAH/2018 dated 11.10.2018.
ii. The change in company name as well as change in PAN (AAACF3357Q) & IEC (0888007507), they applied to RA Pune for suitable amendments in the authorization. However, the amendments have not been reflected on DGFT portal.
iii. Further, due to inactivity for a longer period their account of INA Bearings has become dormant. They were unable to reactivate it in absence of company itself and its then directors. As a result, they were unable to download the E-BRCs against the shipping bills which are considered towards the fulfilment of specific EO of captioned authorizations.
iv. The EO against both the authorizations have been fulfilled with shortfall in first block. Since, both the authorizations are not reflecting on DGFT portal, they were unable to apply online to PRC for block extension of years for both the authorizations.

2. RA, Pune vide their DL dated 14.02.2025 stated that :-

" With reference to your letter dated 03.12.2024, you have not fulfilled target EO 50% in 1st block period and you have not extended block to EOP within the time period as per para 5.8.3 of HBP 2009-14, hence you are requested to approach to DGFT Hqrs. for condonation.".

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/- per authorisation.

This has the approval of DG, DGFT.

Case No- 10: M/s Sterling Tools Ltd, Faridabad
HQRPRCAPPLY00000655AM26

Subject: Request for Condonation of procedural lapse of wrong mentioning Authorization Numbers in Shipping Bills towards the fulfilment of EO in respect of EPCG Authorization No. 0530173380 dated 16.11.2018 under 0% Concessional Duty.

In support of their request, the firm has submitted that they are Manufacturer & Exporter of Engineering Products viz., other Screws & Bolts with Nuts or Washers Threaded, Threaded Nuts, Revit etc.

2. The firm has stated that they could fulfill EO only to the extent of 39% after maintaining AEO until the year 2022. As they did not have feasible export orders, they have voluntarily chosen to pay duty towards unfulfilled EO. Accordingly the firm submitted documents to the

RA for redemption in August, 2023 and also paid the duty amount of Rs. 44952849.00 with interest Rs. 35815787.00 towards 61% of unfulfilled EO.

3. The firm has further stated that they have endorsed the Shipping Bills with other EPCG Authorization Nos. i.e. 0530168631 dated 21.09.2016 and 0530171175 dated 26.10.2017 instead of EPCG Authorization No. 0530173380 dated 16.11.2018 by mistake oversight as they were handling multiple EPCG Authorizations for redemption, it happened inadvertently due to clerical error at their export documentation department. These EPCG Authorizations were redeemed already by the RA. In this regard, the firm has submitted Affidavit of Undertaking and also Indemnity bond to RA along with redemption documents.

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

Case No- 11: M/s Dhruv Industries Limited, Haryana
HQRPRCAPPLY00000829AM26

Subject: Request for condone the excess duty debited and accepted by customs server at the time of custom clearance of import of spare parts under EPCG authorization No. 0531015280 dated 12.10.2022 in respect of EPCG Authorization No. 0531015280 dated 12.10.2022 under Zero Concessional duty.

The firm has submitted that :-

i. The duty saved amount allowed in the above EPCG authorization is Rs. 56,54.015.64 whereas, Customs server has debited duty saved value amounting to Rs. 70,39,376.50. On their approach to concerned customs, they informed that it is as per the customs server and provided them the Utilization Report from custom server according to which the duty saved debited by customs works out to Rs. 70,39,376.50 which is more than 10% of the duty saved allowed in the above EPCG authorization.

ii. They have fulfilled specific EO amounting to Rs. 42966029.22 (Eq. USD 532416.52) which is more than six times of the duty saved debited i.e. Rs. 7039376.50 Eq. USD 87228.95) and achieved percentage of specific EO fulfilled to 101.73% and accordingly they submitted their redemption application along with necessary specific EO fulfilment documents to RA, Delhi for redemption of the above EPCG Authorization.

2. CLA, Delhi vide their DL dated 02.04.2025 stated that :-

"Duty saved amount allowed as per authorization is Rs. 56,54.015.64 where Custom Authority automatic enhanced the Duty Saved Rs. 70,39,376.50 in terms of Para 5.16 which is more than 10% how it is possible, may seek clarification from firm along with documents issued by Custom authority in this regard."

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** for Condonation of the excess utilization beyond 10% of duty saved mentioned in the EPCG Authorization No. 0531015280 dated 12.10.2022 subject to a payment of a composition fee of Rs. 10,000/- and condition that the EO shall

automatically stand enhanced proportionately as per the Actual Duty saved. The Authorisation holder shall furnish additional BG/LUT to the Customs Authority.

This has the approval of DG, DGFT.

Case No- 12: M/s Rashmi Metaliks Limited, West Bengal
HQREPCGPRAPP00001408AM26

Subject: Request for Clubbing of 3 EPCG Authorizations i.e. 0230004985 dated 01.03.2010, 0230006840 dated 30.06.2011 & 0230008457 dated 30.11.2012.

The firm has submitted their application for clubbing of four EPCG Authorization in form ANF-5C and statement of Export of Shipping Bills and Import with EPCG Authorization duly signed by CA.

2. The synopsis of EO imposed and actual EO fulfilled against the above four EPCG Authorization, if clubbed together for redemption stands as follows :-

- Actual duty saved amount against 3 EPCG Authorizations – 24,469,182.00
- Total EO based on Actual Duty saved amount - $ 5,074,611.00
- Total EO fulfilled against 3 EPCG Authorization - $ 4,131,750.00.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

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

This has the approval of DG, DGFT.

Case No- 13: M/s Harkesh Rubber LLP, Mumbai
HQRPRCAPPLY00000663AM26

Subject: Request for:

i. **Waiver of Retrospective Composite Fees for Installation Certificate Delay under Para 5.04 of HBP 2015-2020 and Acceptance of Installation Certificate Application**
ii. **Waiver of EO Period (EOP) Extension, as EO Has Already Been Fulfilled**

In respect of EPCG Authorization No. 0330050392 dated 19.12.2018 under Zero duty EPCG Scheme.

In support of their request the firm has stated that the capital goods were imported under the above EPCG license via Bill of Entry No. 9470563 dated 31.12.2018. The installation of the imported machinery (Model: SOFTBLASTA 1, SCS-CB-20P) was delayed and completed only on 15.11.2019, owing to limited availability of authorized installation experts from the manufacturer, who visited their facility multiple times before successful commissioning.

2. The firm further stated that initially, they were even contemplating machine replacement due to technical faults. However, the issues were resolved during the third visit,

and installation was completed. Subsequently, the Chartered Engineer's Certificate was issued on 15.10.2020, further delaying the Installation Certificate application.

3. The firm has also stated that they were informed by RA, Mumbai vide letter dated 17.02.2025 to first file an EOP extension request by paying Rs. 44,000/-, and then, pay a composite fee of Rs. 40,000/- for the late submission of the Installation Certificate.

4. In view of the above RA Mumbai letter, the firm has stated that they have fully completed EO within 17 months of license issuance, well before the 6-year (72 months) deadline. There is no shortfall in EO. They have also fulfilled the Annual Average Export requirement despite COVID-19 disruptions. The system-imposed Rs. 44,000/- EOP extension fee is unjustified when no extension is needed. Charging Rs. 10,000/- per year retrospectively (introduced after our license issuance) as composite fee is unfair.

5. Further, the firm has stated that as per Para 5.09 of FTP 2015-2020, since they have fulfilled more than 75% of EO within 17 months, their case qualifies for waiver of further conditions or penalties. They have requested for imposition of a nominal penalty, if necessary.

Decision:

In respect of 1st and 2nd request: The Committee deliberated upon the case and decided to **remand** the case back to RA concerned for the request of the firm. RA may examine and decide the case as per Public Notice No. 15 dated 25.07.2024.

Case No- 14: Trafigura Global Services Private Limited, Mumbai
HQREPCGPRAPP00001358AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of 2 EPCG Authorizations No. 0330046568 dated 03.03.2017 and 0330047063 dated 03.05.2017 under zero Concessional Duty.

The firm has submitted that they have fulfilled 100% of the EO under the EPCG authorizations. However, due to administrative oversight, there has been a delay in the submission of the Installation Certificates to RA, Mumbai in prescribed time period.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330046568 dated 03.03.2017	9080704 dated 29.03.2017 and Inv. No. 6140810535 dated 22.03.2017	April, 2017	18.10.2024
2	0330047063 dated 03.05.2017	9621176 dated 09.05.2017	May, 2017	18.10.2024

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

This has the approval of DG, DGFT.

<u>Case No- 15: M/s Girish Exports, Bangalore</u>
HQRPRCAPPLY00000794AM26

Subject: Request for Condonation of Delay in submission of installation certificate in respect of 04 EPCG Authorization Nos. under Zero duty EPCG Scheme:

i. **0730010574 dated 21.09.2011**
ii. **0730016528 dated 28.04.2017**
iii. **0730014571 dated 10.06.2015**
iv. **0730016205 dated 25.01.2017**

In support of their request the firm has stated that have fulfilled 100% EO in this subject EPCG Authorisation. After obtaining the license they had immediately imported the capital good but installation was completed after 6 months.

2. The firm has further stated that they had obtained the installation certificate from Chartered Engineer as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate even though it was obtained in time. When they submitted the same along with redemption, RA Bengaluru intimated them to condone the delay and pay the late fee as per the policy.

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

S. No.	EPCG Authorization	Installation Certificate date	Date of Installation	BOE Details
1	0730010574 dated 21.09.2011	05.02.2025	09.03.2012	6013640 dt. 15.02.2012
2	0730016528 dated 28.04.2017	04.02.2025	27.09.2017	2861701 dt. 16.08.2017
			27.09.2017	3209277 dt. 12.09.2017
			27.09.2017	3209281 dt. 12.09.2017
			27.09.2017	3263945 dt. 16.09.2017
			06.10.2017	3321963 dt. 21.09.2017
3	0730014571 dated 10.06.2015	03.03.2025	29.02.2016	4235072 dt. 12.02.2016
			21.03.2016	4458957 dt. 04.03.2016
			21.03.2016	4466977 dt. 04.03.2016
			20.09.2015	2142470 dt. 05.08.2015
			20.09.2015	2142474 dt. 05.08.2015
			20.09.2015	2250902 dt. 14.08.2015
			20.09.2015	2258802 dt. 17.08.2015
			20.09.2015	2337441 dt. 22.08.2015
			20.09.2015	2516954 dt. 08.09.2015
			14.10.2015	2754565 dt. 29.09.2015
			30.10.2015	2943844 dt. 16.10.2015
			29.02.2016	4234807 dt. 12.02.2016

4	0730016205 dated 25.01.2017	03.03.2025	13.04.2017	9057533 dt. 27.03.2017
			06.05.2017	9365920 dt. 19.04.2017
			06.05.2017	9365958 dt. 19.04.2017
			08.06.2017	9780659 dt. 22.05.2017
			09.06.2017	9790319 dt. 23.05.2017
			17.03.2017	8691033 dt. 27.02.2017
			17.03.2017	8691040 dt. 27.02.2017
			17.03.2017	8691216 dt. 27.02.2017
			17.03.2017	8701917 dt. 27.02.2017
			30.03.2017	8856830 dt. 11.03.2017
			31.03.2017	8863471 dt. 13.03.2017
			30.03.2017	8863661 dt. 13.03.2017
			04.04.2017	8923015 dt. 17.03.2017
			07.04.2017	8975861 dt. 21.03.2017

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

This has the approval of DG, DGFT.

Case No- 16: Aditya Birla Real Estate Limited, Mumbai
HQREPCGPRAPP00000520AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0330048815 dated 01.03.2018 under Zero duty EPCG Scheme:

As per ANF-2D, the firm has stated that they were unable to submit the Original Installation certificate of spares imported against the subject EPCG Authorization due to oversight and ignorance of the EXIM Policy and notifications.

2. The firm has further stated that they were issued a DL dated 13.08.2024 by RA, Mumbai stating that *"You are requested to submit proof of submission of installation certificate within time as per para 5.04 (b) of HBP"*.

3. As per the Installation certificate issued by Chartered Engineer dated 26.08.2023 submitted by the firm, showcasing spare parts imported against 149 unique Bill of entries as attached below.

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

This has the approval of DG, DGFT.

Case No- 17: M/s Three M Paper Boards Limited, Mumbai
HQREPCGPRAPP00001381AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330042273 dated 28.07.2015 under zero Concessional duty.

The firm has submitted that they have completed EO. The Central Excise, Ratnagiri has issued Installation Certificate dated 16.12.2015 within the time period, and they presume the same might have submitted to RA, DGFT Mumbai within prescribed time period.

2. However, they could not retrieve the Installation submission proof, since there was a major fire incident at their registered office at Mumbai on 21/02/2020, due to which all documents/disk including Import/Exports documents were burnt, hence they were unable to trace these documents.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330042273 dated 28.07.2015	2205725 dated 11.08.2015	19.09.2015	16.12.2015

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

This has the approval of DG, DGFT.

Case No- 18: Energy Pack Private Limited, Karnataka
HQRPRCAPPLY00000727AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730017390 dated 14.03.2018 under zero Concessional Duty.

The firm has submitted that due to an inadvertent error by their staff/non awareness of procedure of the same, hence the certificate was not submitted to Regional Authority, DGFT within prescribed time frame.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730017390 dated 14.03.2018	6686667 dated 06.06.2018	22.06.2018	22.06.2018

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

This has the approval of DG, DGFT.

Case No-19: Engineered Coated Fabric Private Limited, Maharashtra
HQREPCGPRAPP00001363AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330040261 dated 20.11.2014 under zero Concessional duty.

The firm has submitted that due to clerical staff mistakes/lack of knowledge about the DGFT policy, they could not have submitted the installation certificate within prescribed time period.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330040261 dated 20.11.2014	1772 dated 16.02.2015	12.03.2015	12.03.2015

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

This has the approval of DG, DGFT.

Case No-20: Liberty Frozen Foods Private Limited, Maharashtra
HQREPCGPRAPP00001395AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330048781 dated 26.02.2018 under zero Concessional duty.

The firm has submitted that their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period, and due to non-aware of time frame, and hence due to oversight they could not submit installation certificate to the RA, DGFT within stipulated time period.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048781 dated 26.02.2018	5453251 dated 05.03.2018	10.04.2018	18.04.2018

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

This has the approval of DG, DGFT.

Case No-21: M/s Arrow Greentech Limited, Mumbai
HQREPCGPRAPP00001388AM26

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0330044760 dated 08.07.2016 under Zero duty EPCG Scheme:

In support of their request the firm has stated that they had completed the EO along with the Average EO. However, due to oversight, they missed the submission of IC in time. They have further stated that the delay was not deliberate but due to oversight.

2. As per the Installation certificate issued by Chartered Engineer dated 15.03.2017 dated submitted by the firm, the date of installation is as 15.03.2017 under BOE No. 6163966 dated 28.07.2016

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

This has the approval of DG, DGFT.

Case No-22: SAPL Industries Pvt. Ltd, Bangalore
HQREPCGPRAPP00001369AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330047043 dated 01.05.2017 under 0% Concessional Duty.

In support of their request, the firm has stated that they have filed the closure application with RA Mumbai manually as per old system in the year 2018 filing Installation Certificate also. Later the license was integrated from the BO system to the new Portal and they were forced to complete the online process of upload Installation Certificate. They were stuck at this stage as they could not produce the proof of submission of Installation physically to the RA Mumbai as they lost their records due to two times change of their Regd office location. However, they paid Composition Fees of Rs. 10,000/- and they have already uploaded the IC through online 07.01.2025.

2. As per Installation Certificate dated 01.09.2017 by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 13.06.2017 vide BOE No. 9632469 dated 10.05.2017 & on 04.07.2017 vide BOE No. 2030025 dated 09.06.2017.

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

This has the approval of DG, DGFT.

Case No-23: Engineered Coated Fabric Private Limited, Maharashtra
HQREPCGPRAPP00001364AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330038892 dated 30.05.2014 under zero Concessional duty.

The firm has submitted that due to clerical staff miss handling of the documents may misplaced/lack of knowledge about the DGFT policy, they could not have submitted the installation certificate within prescribed time period.

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

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0330038892 dated 30.05.2014	i. 189 dated 18.06.2014 ii. 190 dated 19.06.2014 iii. 191 dated 19.06.2014 iv. 192 dated 19.06.2014 v. 199 dated 21.06.2014 vi. 217 dated 27.06.2014 vii. 220 dated 28.06.2014 viii. 234 dated 03.07.2014 ix. 237 dated 05.07.2014 x. 242 dated 08.07.2014 xi. 245 dated 08.07.2014 xii. 247 dated 10.07.2014 xiii. 258 dated 14.07.2014 xiv. 268 dated 17.07.2014 xv. 272 dated 20.07.2014 xvi. 274 dated 20.07.2014 xvii. 276 dated 21.07.2014 viii. 284 dated 23.07.2014 xix. 290 dated 25.07.2014 xx. 293 dated 26.07.2014 xxi. 296 dated 27.07.2014 xxii. 304 dated 30.07.2014 xiii. 307 dated 31.07.2014	31.08.2014	10.09.2014
		057 dated 26.06.2014	31.07.2014	10.08.2014

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

This has the approval of DG, DGFT.

<u>Case No- 24: M/s Shiv Tex, Thane</u>
HQRPRCAPPLY00000677AM26

Subject: Request for Condonation of delay in submission of Installation Certificates in respect of EPCG Authorization No. 0330040162 dated 11.11.2014 under 0% Concessional Duty.

In support of their request, the firm has submitted that they have purchased their Machines *(i.e. weaving looms)* vide above EPCG licence under invalidation letter *(Local Purchase)*. Their local supplier was to claim TED refund and for TED refund installation certificate is the 1st criteria. The firm gave them the requisite Installation Certificate. Now when they are submitting file for grant of EODC, they have been pointed out that they have not submitted Installation Certificate.

2. As per Installation Certificate dated 04.09.2023 issued by Chartered Engineer enclosed by the firm, details are as under:

S. No.	Invoice No. & dated	Invalidation No. & dated	Dated of Installation of CGs
1.	575 & 576 dated 23.11.2014	0359021455 dated 11.11.2014	02.01.2015
2.	680 & 681 dated 30.12.2014	0359021455 dated 11.11.2014	09.02.2015
3.	341 dated 16.01.2015	0359021728 dated 09.01.2015	04.03.2015
4.	828, 829 dated 09.02.2015	0359021455 dated 11.11.2014	25.03.2015
5.	909, 910, 911 dated 13.03.2015	0359021455 dated 11.11.2014	24.04.2015
6.	946, 947& 948 dated 27.03.2015	0359021455 dated 11.11.2014	13.05.2015

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

This has the approval of DG, DGFT.

Case No-25: M/s Dhruv Industries Limited, Haryana
HQREPCGPRAPP00001397AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0530161740 dated 24.10.2013 under zero Concessional duty.

The firm has submitted that solely due to lack of knowledge to them they could not submit installation certificate to RA, Delhi within time, they were under impression to submit the installation certificate along with EO fulfillment documents at the time of submission of redemption application.

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

Sl. No.	Authorization & Date	BOE No. & Date	BOE Date	Date of Utilisation	Date of Inspection	Date of Issue of IC
1	0530161740 dated 24.10.2013	4106975	17.12.13	18.03.14	10.08.2015	10.08.2015
		4714846	22.02.14	30.04.14		

		5213463	16.04.14	12.06.14		
		5258956	21.04.14	11.06.14		
		6106566	15.07.14	13.10.14		
		6452651	16.08.14	08.11.14		
		6924631	29.09.14	23.12.14		
		7075542	15.10.14	31.12.14		
		4068355	12.12.13	12.04.14		
		5111779	04.04.14	24.06.14		
		6555209	26.08.14	20.12.14		
		6699633	09.09.14	07.01.15		
		6915926	29.09.14	20.12.14		
		7373406	14.11.14	24.02.15		
		8511806	07.03.15	20.05.15		
		4068300	12.12.13	10.02.14		
		4068263	12.12.13	01.03.14		
		4519241	31.01.14	15.04.14		
		5563496	21.05.14	09.07.14		
		5761089	10.06.14	01.10.14		
		5890612	23.06.14	27.09.14		
		6798599	18.09.14	27.12.14		
		7460640	21.11.14	19.03.15		
		7476643	24.11.14	10.01.15		
		7555111	01.12.14	20.01.15		
		7680369	12.12.14	09.03.15		
		7748740	19.12.14	05.03.15		
		7787514	23.12.14	14.02.15		
		8460446	02.03.15	22.06.15		
		8511806	07.03.15	28.05.15		

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

This has the approval of DG, DGFT.

Case No- 26: Axon Interconnectors and Wires Private Limited, Bangalore
HQREPCGPRAPP00001393AM26

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0730018525 dated 14.06.2019 under Zero duty EPCG Scheme:

In support of their request the firm has stated that machinery was duly installed at their factory location, the commercial production also commenced subsequently. They obtained the installation certificate dated 15.04.2024, in which the installation date of the machinery is specified as 24.07.2019. However, the certificate which was obtained after installation of the machine remained in the file and was not submitted to RA, Bangalore because the previous Logistics person had resigned and a new employee was appointed who was not aware of the status of the submission of the installation certificate.

2. As per the Installation Certificate dated 15.04.2024 issued by Chartered Engineer submitted by the firm, the date of installation is as 24.07.2019 under BOE No. 3818113 dated 26.06.2019.

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

This has the approval of DG, DGFT.

Case No- 27: SAPL Industries Pvt. Ltd, Bangalore
HQREPCGPRAPP00001370AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330047665 dated 04.08.2017 under 0% Concessional Duty.

In support of their request, the firm has stated that they have filed the closure application with RA Mumbai manually as per old system in the year 2018 filing Installation Certificate also. Later the license was integrated from the BO system to the new Portal and they were forced to complete the online process of upload Installation Certificate. They were stuck at this stage as they could not produce the proof of submission of Installation physically to the RA Mumbai as they lost their records due to two times change of their Regd office location. However, they paid Composition Fees and they have already uploaded the IC through online 07.01.2025.

2. As per Installation Certificate dated 15.10.2017 by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 13.09.2017 vide BOE No. 2868194 dated 16.08.2017.

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

This has the approval of DG, DGFT.

Case No- 28: Olwin Tiles (India) Private Limited, Gujarat
HQRPRCAPPLY00000930AM26

Subject: Request for Condonation of delay in submitting installation certificate and Acceptance of Installation Certificate from Chartered Engineer instead of Central Excise in respect of 3 EPCG Authorizations No. 2430002407 dated 19.06.2014, 2430002732 dated 29.12.2014 and 2430002821 dated 16.02.2015 under zero Concessional duty.

The firm has submitted that they have fulfilled 100% EO against these three licenses. Their management person is not with them, due to that their working/management system has completely interrupted as well as their Export manager left their Firm due to Personal and

Commercial issue they could not submit the installation certificate to RA, DGFT within prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1.	2430002407 dated 19.06.2014	6922794 dated 29.09.2014 and 7175299 dated 27.10.2014	10.11.2014	10.11.2014
		6358563 dated 06.08.2014 and 6643759 dated 03.09.2014	05.09.2014	05.09.2014
2.	2430002732 dated 29.12.2014	8145363 dated 30.01.2015, 8424837 dated 25.02.2015 and 8443232 dated 27.02.2015	02.03.2015	02.03.2015
3.	2430002821 dated 16.02.2015	8466353 dated 03.03.2015, 8973740 dated 20.04.2015, 9206534 dated 12.05.2015, 8498713 dated 05.03.2015, 8973740 dated 20.04.2015, 9206534 dated 12.05.2015, 8906628 dated 14.04.2015, 8906609 dated 14.04.2015, 8906609 dated 14.04.2015, 8982166 dated 21.04.2015, 9125452 dated 05.05.2015, 9185364 dated 11.05.2015, 9125452 dated 05.05.2015, 9185364 dated 11.05.2015, 9206534 dated 12.05.2015, 9241355 dated 15.05.2015 and 9434194 dated 02.06.2015	25.06.2015	25.06.2015

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

This has the approval of DG, DGFT.

Case No-29: Soujanya Color Private Limited, Mumbai
HQREPCGPRAPP00001417AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330050313 dated 07.12.2018 under zero Concessional duty.

The firm has submitted that due to an inadvertent oversight, the certificate could not submitted to the Regional Authority, Mumbai, within the prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1.	0330050313 dated 07.12.2018	9010218 dated 26.11.2018	15.12.2018	18.12.2018

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

This has the approval of DG, DGFT.

Case No- 30: M/s Symag India, Pune
HQREPCGPRAPP00001396AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130008756 dated 06.07.2015 under 0% Concessional Duty.

In support of their request, the firm has stated that the Machinery was installed on 27.07.2015 and the Installation Certificate was issued by the Superintendent of Central Excise dated 13.05.2016 both within prescribed timelines under Para 5.04(c) of the HBP and a copy of the IC was also marked to the Joint DGFT, Pune by Excise Department, which let them to believe that the requirement of submitting the Installation Certificate was fulfilled, as the same had already been forwarded to the Joint DGFT, Pune by the Central Excise Dept.

2. As per Installation Certificate dated 13.05.2016 issued by Superintendent of Central Excise enclosed by the firm, the CGs were installed on 27.07.2015 at their factory premises vide BOE No. 9941343 dated 18.07.2015.

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

This has the approval of DG, DGFT.

Case No- 31: Kern-Liebers (India) Private Limited, Karnataka
HQRPRCAPPLY00000892AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730017918 dated 28.09.2018 under zero Concessional duty.

The firm has submitted that due to an inadvertent error by their staff, they could not submitted installation certificate to the RA, DGFT within prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation / Inspection	Date of Issue of IC
1	0730017918 dated 28.09.2018	8382336 dated 09.10.2018	20.01.2019	06.02.2019

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

This has the approval of DG, DGFT.

Case No- 32: Kern-Liebers (India) Private Limited, Karnataka
HQRPRCAPPLY00000890AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730018381 dated 22.04.2019 under zero Concessional duty.

The firm has submitted that due to an inadvertent error by their staff, they could not submitted installation certificate to the RA, DGFT within prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation / Inspection	Date of Issue of IC
1	0730018381 dated 22.04.2019	6233098 dated 26.12.2019	01.02.2021	26.04.2021

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

This has the approval of DG, DGFT.

Case No- 33: Kern-Liebers (India) Private Limited, Karnataka
HQRPRCAPPLY00000891AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730018380 dated 22.04.2019 under zero Concessional duty.

The firm has submitted that due to an inadvertent error by their staff, they could not submitted installation certificate to the RA, DGFT within prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation / Inspection	Date of Issue of IC
1	0730018380 dated 22.04.2019	3228545 dated 14.05.2019	20.06.2019	10.10.2019

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

This has the approval of DG, DGFT.

Case No- 34: M/s Sachin Flexipack, Pune
HQRPRCAPPLY00000918AM26

Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 3130010742 dated 01.04.2019 under zero Concessional duty.

The firm has submitted that they have completed our 100% EO and they have already taken installation Certificate in valid period of Six Month, but due to their negligence, they have not submitted Installation Certificate to RA, DGFT Mumbai within prescribed time period.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3130010742 dated 01.04.2019	2541879 dated 23.03.2019	28.06.2019	02.07.2019

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

This has the approval of DG, DGFT.

Case No- 35: Everest Food Products Private Limited, Mumbai
HQREPCGPRAPP00001416AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of 2 EPCG Authorizations No. 0330043731 dated 17.02.2016 and 0330044180 dated 21.04.2016 under zero Concessional duty.

The firm has submitted that they have fulfilled 100% EO in this subject of EPCG Authorisation. After obtaining the licenses, they had immediately imported the capital good. They had obtained the installation certificate from Chartered Engineer later as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate to RA, DGFT Mumbai within prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date/Invoice No. & Date	Date of Installation	Date of Issue of IC
1.	0330043731 dated 17.02.2016	4531536, 4531548, 4531540 and 4531545 dated 10.03.2016	31.08.2016	22.03.2017
2.	0330044180 dated 21.04.2016	5198274 dated 09.05.2016	12.06.2016	
		27940 dated 07.03.2016	24.10.2016	

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

This has the approval of DG, DGFT.

Case No-36: Takshasila Healthcare & Research Service Pvt Ltd, Bangalore
HQREPCGPRAPP00001389AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730012162 dated 27.02.2013 under 03% Concessional Duty.

In support of their request, the firm has stated that due to an inadvertent oversight and lack of proper understanding of the EPCG Scheme requirements at the time, they could not submit the Installation Certificate within the prescribed period. The lapse came to their notice only after receiving the deficiency letter and they have also stated that the goods have been installed and used as per scheme provisions.

2. As per Installation Certificate dated 08.09.2020 issued by Chartered Engineer enclosed by the firm, Capital Goods were installed at the firm's premises on 16.05.2013 vide BOE No. 9688770 dated 26.03.2013.

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

This has the approval of DG, DGFT.

Case No- 37: Trinatheswar Agro Products Private Limited, West Bengal
HQREPCGPRAPP00001412AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0230013347 dated 26.10.2018 under zero Concessional duty.

The firm has submitted that they have locally procured Capital goods under EPCG Licence No. 0230013347 dated 26.10.2018 issued by RA, Kolkata vide Invalidation letter nos. 0259003351 dated 06.11.2018, 0259003362 dated 15.11.2018, 0259003352 dated 06.11.2018, 0259003354 dated 06.11.2018, 0259003355 dated 06.11.2018, 0259003356 dated 06.11.2018 which have been installed on 11.03.2019 at their factory at Vill.- Baranalgeria, P.O.- Atbati, P.S.- Egra, Dist.-Purba Medinipur, West Bengal.

2. Further, the firm stated that due to ignorance, they could not submit the Original Installation certificate to RA, Kolkata within the prescribed time.

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

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0230013347 dated 26.10.2018	SBIL/00737/ 18-19 dated 15.11.2018	11.03.2019	18.03.2019
		SBIL/00872/ 18-19 dated 10.01.2019		

		2358 dated 17.12.2018		
		7276008783 dated 04.12.2018		
		043 dated 21.12.2018 035 dated 20.11.2018		
		038 dated 06.12.2018		
		055 dated 26.02.2019		
		043 dated 21.12.2018		
		025 dated 06.10.2018		
		047 dated 03.10.2019		
		047 dated 14.01.2019		
		055 dated 26.02.2019		
		92020299 dated 12.11.2018 92020300 dated 12.11.2018 92020332 dated 13.11.2018		
		92020255 dated 10.11.2018		
		0367/18-19 dated 10.01.2019		
		0347/18-19 dated 17.12.2018		
		33 dated 30.11.2018		
		0368/18-19 dated 16.01.2019		
		0380/18 -19 dated 30.01.2019		

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

This has the approval of DG, DGFT.

Case No- 38: Doms Industries Limited, Mumbai
HQREPCGPRAPP00001377AM26

Subject: Request for Condonation of delay in payment of official fees on excess duty saved value utilized in respect of EPCG Authorisation in respect of EPCG Authorization No. 0330039736 dated 11.09.2014 under 03% Concessional Duty.

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

i. They have utilised the licence for Duty saved value of Rs 16,00,402 /- i.e. 15.39% more than issued value. They have also paid the official fees for excess duty saved utilised. As per Public notice no 22/2015-2020 dated 31.07.2019.

ii. The firm has quoted para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even

beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5,000/- per authorization.

Decision: The Committee further deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** for Condonation of the excess utilization beyond 10% of duty saved mentioned in the EPCG Authorization No. 0330039736 dated 11.09.2014 subject to payment of composition fee of Rs. 10,000/- and the condition that the EO shall automatically stand enhanced proportionately. The Authorisation holder shall furnish additional BG/LUT to the Customs Authority.

This has the approval of DG, DGFT.

Case No- 39: Sumaria Industries Pvt. Ltd, Mumbai
HQRPRCAPPLY00000833AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330045501 dated 17.10.2016 under 0% Concessional Duty.

In support of their request, The firm has submitted that they had imported the CG within two month from the date of issue of EPCG Licence and they issued the IC from independent Chartered Engineer on 07.04.2017 which was in time period, but due to delay in submission of Installation Certificate in DGFT as per FTP & HBP, they have paid composition fees along with penalty for delay in submission of IC against for Rs. 15,000.00 as per PN No. 22 dated 13/07/2023.

2. As per Installation Certificate dated 07.04.2017 issued by Chartered Engineer enclosed by the firm and the details are as under:

S. No.	BOE/ Invoice No. & Date	Date of Installation Certificate
1.	1109399, 1109400 & 1109402 dated 25.11.2016	15.12.2016
2.	1006750, 1006751 dated 01.12.2016	28.12.2016
3.	1006795 dated 02.12.2016	28.12.2016
4.	1006831, 1006832 dated 03.12.2016	28.12.2016
5.	1111191 dated 12.01.2017	04.04.2017
6.	1006833, 1006834, 1006835 & 1006836 dated 03.12.2016	30.12.2016

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

This has the approval of DG, DGFT.

Case No- 40: Phoenix Structural & Engineering Pvt. Ltd, Nagpur
HQRPRCAPPLY00000888AM26

Subject: Request for:

i. **1st block EOP Extension**

ii. **EOP Extension till 23.03.2027**
iii. **Delay Submission of Installation Certificate**

In respect of EPCG Authorization No. 5030000805 dated 23.03.2017 under zero Concessional duty.

The firm has submitted that they have made significant progress toward fulfilling the EO and have already completed shipments amounting to approximately INR 42 Crores to Nepal, their major export market. Further, they were in receipt of fresh confirmed export orders that will enable them to fulfill the Specific EO within a reasonable time.

2. Further, due to negligence by their concerned employee, they could not submitted installation certificate to the RA, DGFT within prescribed time. This was purely an unintentional lapse and not done with any malafide intention.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation/Inspection	Date of Issue of IC
1	5030000805 dated 23.03.2017	9054025 dated 27.03.2017	10.04.2017	27.06.2025

Decision:
In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee further deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year).

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

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

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

This has the approval of DG, DGFT.

Case No-41: M/s Durlax Top Surface Limited, Maharashtra
HQREPCGPRAPP00001419AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of 3 EPCG Authorizations No. 0330045650 dated 28.10.2016, 0330046241 dated 19.01.2017 and 0330047328 dated 08.06.2017 under Zero Concessional duty.

The firm has submitted that due to the misplacing of files during Covid they were not able to submit the installation certificate to RA, DGFT within prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1.	0330047328 dated 08.06.2017	2531285 dated 20.07.2017 and 2659437 dated 31.10.2017	19.12.2017	23-12-2017
2.	0330046241 dated 19.01.2017	8590405 dated 17.02.2017	15.05.2017	19-05-2017
3.	0330045650 dated 28.10.2016	7831062 dated 15.12.2016	06.03.2017	19-05-2017
		8045679 dated 02.01.2017	26.04.2017	
		7982227 dated 27.12.2016	26.04.2017	
		7830664 dated 15.12.2016	06.03.2017	
		9581170 dated 06.05.2017	15.05.2017	
		2035504 dated 10.06.2017	15.05.2017	

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

This has the approval of DG, DGFT.

Case No-42: M/s Brightchoice Overseas, Maharashtra
HQRPRCAPPLY00000828AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330047409 dated 19.06.2017 under zero Concessional duty.

The firm has submitted that they have completed 100% EO we have already taken installation certificate within valid period. But due to their negligence, they could not submit installation certificate to the Regional Authority, DGFT within the prescribed time.

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

Sl. No.	Authorization & Date	Invoice/ Invalidation No. & Date	Date of Installation	Date of Issue of IC
1.	0330047409 dated 19.06.2017	358 dated 27.06.2017 Invalidation 0359025888 dated 20.06.2017	11.07.2017	28.07.2017

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

This has the approval of DG, DGFT.

Case No-43: Kern-Liebers (India) Private Limited, Tumkur
HQRPRCAPPLY00000889AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730017388 dated 13.03.2018 under zero Concessional duty.

The firm has submitted that due to an inadvertent error by their staff, they could not submitted installation certificate to the RA, DGFT within prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation/Inspection	Date of Issue of IC
1	0730017388 dated 13.03.2018	6461668 dated 21.05.2018	19.07.2018	24.08.2018

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

This has the approval of DG, DGFT.

Case No-44: Phoenix Structural & Engineering Pvt. Ltd, Nagpur
HQRPRCAPPLY00000895AM26

Subject: Request for:

i. **1st block EOP Extension**
ii. **EOP Extension till 13.02.2028**
iii. **Delay Submission of Installation Certificate**

In respect of EPCG Authorization No. 5030000851 dated 13.02.2018 under zero Concessional duty.

The firm has submitted that they have made significant progress toward fulfilling the EO and have already completed shipments amounting to approximately INR 42 Crores to Nepal, their major export market. Further, they were in receipt of fresh confirmed export orders that will enable them to fulfill the Specific EO within a reasonable time.

2. Further, due to negligence by their concerned employee, they could not submitted installation certificate to the RA, DGFT within prescribed time. This was purely an unintentional lapse and not done with any malafide intention.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation/Inspection	Date of Issue of IC
1	5030000851 dated 13.02.2018	6639769 dated 02.06.2018	20.06.2018	27.06.2025

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee further deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year).

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

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

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

This has the approval of DG, DGFT.

Case No-45: M/s RSWM Ltd, Thane
HQRPRCAPPLY00000637AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330050110 dated 22.10.2018 under 0% Concessional Duty.

The firm has stated that they have submitted the Installation Certificate to RA, Mumbai on 30.01.2020 against all import made up to this date. But they could not submit the Installation Certificate of the balance import made up to 27.02.2020 under the subject EPCG Licence due to COVID situation.

2. Further, it is submitted that the case was considered in PRC Meeting No. 05AM26 held on 22.05.2025 in respect of above subject EPCG Authorization and the decision is as under:

"Decision: *The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to* ***refer*** *the case to the concerned EPCG Committee for examination."*

3. In addition, RA, Mumbai has issued Deficiency Letter dated 22.04.2025 to the firm stating that :-

"Upon examination, it is observed that the date of completion of import as indicated in the Installation Certificate is 27.02.2020. Accordingly, the I/C has not been submitted within the prescribed time-limit as stipulated under the EPCG Scheme. You are advised to approach the EPCG Committee for condonation of delay in submission."

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

This has the approval of DG, DGFT.

Case No-46: M/s Lotus Fabrics, Maharashtra
HQREPCGPRAPP00001422AM26

Subject: Request for EOP Extension up to 31.12.2021 for regularization in respect of EPCG Authorization No. 0330029037 dated 22.03.2011 under 3% Concessional duty.

The firm has submitted that EO was completed after expiry of EO period. Their license dated 22.03.2011 had 8 years of EO period, so their EO got expired on 21.03.2019, then got EO extension for Covid relaxation for 6 months that was till 21.09.2020 along with said extension they applied for 2nd EO extension by paying required fees in anticipation that they will complete their EO.

2. The firm has further stated that they were granted EO extension up to 21.09.2021, since they had already taken 2nd EO along with Covid extension, they could not take benefit of Notification No. 28 dated 23.09.2021 which was announced subsequently. They would have been able to take benefits of Notification 28 dated 23.09.2021 and then they have fallen within EO period as their EO was completed by 31.12.2021.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension upto 31.12.2021 for regularization purpose.

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

The Committee further deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 12 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No-47: Axoli Tiles Private Limited, Gujarat
HQRPRCAPPLY00013173AM25

Subject: Request for Condonation of submission of installation certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG Authorization No. 2430002537 dated 14.08.2014 under Zero duty EPCG Scheme.

In support of their request the firm has stated there was change in partnership and hence they were unable to trace the Installation Certificate issued by Central Excise Department. However, they have given IC issued by Chartered Engineer instead of Central Excise along with Affidavit of lost/misplace of CEC. They are seeking relaxation as they have completed EO and already submitted application for EODC.

2. As per the Installation certificate dated 04.11.2014 submitted by the firm, the date of installation is 01.11.2014 as under 5 BOE Nos :-

i. 5991458 dated 30.05.2014
ii. 6679377 dated 06.09.2014
iii. 6922646 dated 29.09.2014
iv. 6209353 dated 23.07.2014
v. 7057822 dated 14.10.2014

3. The above request was considered in the 2nd EPCG Committee Meeting of AM-26 held on 22.05.2025. The decision of which is as under:

"The Committee deliberated upon the case and decided to defer the case to call for a factual report from the concerned jurisdictional GST Commissionerate for further examination"

4. Accordingly, O/o GST Commissionerate, Morbi, Gujarat vide OM dated 13.06.2025 was requested to provide a factual report in the matter.

5. Now, O/o GST Commissionerate, Morbi vide letter dated 17.07.2025 has furnished the requisite report.

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

This has the approval of DG, DGFT.

Case No-48: Axoli Tiles Private Limited, Gujarat
HQRPRCAPPLY00013172AM25

Subject: Request for Condonation of submission of installation certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG Authorization No. 2430002406 dated 19.06.2014 under Zero duty EPCG Scheme.

In support of their request the firm has stated there was change in partnership and hence they were unable to trace the Installation Certificate issued by Central Excise Department. However, they have given IC issued by Chartered Engineer instead of Central Excise along with Affidavit of lost/misplace of CEC. They are seeking relaxation as they have completed EO and already submitted application for EODC.

2. As per the Installation certificate dated 04.11.2014 submitted by the firm, the date of installation is 01.11.2014 as under BOE No. 69630094 dated 06.10.2014.

3. The above request was considered in the 2nd EPCG Committee Meeting of AM-26 held on 22.05.2025. The decision of which is as under:

"The Committee deliberated upon the case and decided to defer the case to call for a factual report from the concerned jurisdictional GST Commissionerate for further examination"

4. Accordingly, O/o GST Commissionerate, Morbi, Gujarat vide OM dated 13.06.2025 was requested to provide a factual report in the matter.

5. Now, O/o GST Commissionerate, Morbi vide letter dated 17.07.2025 has furnished the requisite report.

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

This has the approval of DG, DGFT.

Case No-49: Grindlays Engine Parts Pvt. Ltd, Delhi
HQREPCGPRAPP00000376AM25

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

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

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

i. The capital goods were installed within stipulated time frame on dated 05.05.2015, as confirmed by the Installation Certificate issued by both the Chartered Engineer and GST Department.
ii. At the time, obtaining the certification from the Excise Department was not feasible as the department was uncooperative and subsequently ceased operations.
iii. They have fulfilled 100% EO and AEO within the required timelines.

3. As per installation certificates furnished by the firm the details are as under :-

- Date of Installation of CGs: 05.05.2015
- BOE and Date: 8857187 - 08.04.2015

4. The matter was considered in the 10th EPCG Committee Meeting held on 27.01.2025. The decision of the Committee is reproduced below:

"The Committee deliberated upon the case and decided to defer the case to call for a report from RA concerned for further examination on file."

5. Accordingly, CLA Delhi vide email dated 19.02.2025 was asked to furnish the requisite report. Now, vide email dated 15.07.2025, they have furnished the same.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow regularization in the installation of the Capital Goods imported against EPCG Authorization No. 0330042355 dated 06.08.2015 at *"Plot No. 869, Part A, MIE Bahadurgarh, Haryana -124507 on 20.02.2015"* subject to verification that the name and address of place of installation is endorsed on IEC and RCMC. This shall be further subject to payment of composition fee of Rs. 25,000/- and submission of installation certificate.

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

This has the approval of the DG, DGFT.

Case No-50: M/s Rashmi Metaliks Ltd, West Bengal
HQREPCGPRAPP00001411AM26

Subject: Request for:

i. **Condonation of period for applying for Clubbing within 90 days**
ii. **Condonation for delay in applying for EO extension of 2nd & 3rd Block for all 6 EPCG Authorisations**
iii. **Clubbing of Expired EPCG Authorisation for Regularisation/Redemption**
iv. **Condonation of the delayed in submission of the Installation Certificate**

In respect of EPCG Authorization Nos. 0230006062 dated 03.12.2010, 0230008766 dated 09.04.2013, 0230006922 dated 22.07.2011, 0230008282 dated 12.09.2012, 0230007530 dated 10.01.2012 & 0230008697 dated 15.03.2013.

In support of their request, the firm has submitted their application for clubbing of 6 EPCG Authorization in form Appendix-5C and statement of Export of Shipping Bills and Import with EPCG Authorization duly signed by CA.

2. The firm has submitted Installation Certificate to RA, Kolkata and the details are as under:

S. No.	EPCG Authorization No. & Dated	Submission date of Installation Certificate

1.	0230006062 dated 03.12.2010	22.04.2023
2.	0230008766 dated 09.04.2013	20.10.2014
3.	0230006922 dated 22.07.2011	22.04.2013
4.	0230008282 dated 12.09.2012	22.04.2013
5.	0230007530 dated 10.01.2012	20.10.2014
6.	0230008697 dated 15.03.2013	27.03.2018

Decision:
In respect of 1st and 3rd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

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

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/- per authorisation.

This has the approval of DG, DGFT.

In respect of 4th request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No-51: Savvak Engineering Innovations Pvt. Ltd, Delhi
HQREPCGPRAPP00000226AM25

Subject: Request for allowing Group Company's to the extent of 20% for fulfillment of EOP in respect of EPCG Authorization No. 0530155730 dated 10/06/2011 under zero duty EPCG scheme.

The firm has submitted that, they have completed more than 80% of EO on their own and balance 20% have been completed by their group company.

2. The firm has requested to kindly consider their request for allowing Exports made by their group company as in terms of Para 5.5 of FTP 2009-2014. However, 100% EO have been completed and hence they can get the licence closed from their RA.

Decision: The Committee deliberated upon the case and decided that case be remanded back to RA to examine the request for EO fulfillment through Group Company as per the relevant policy provisions at that time. RA to examine the request.

Case No-52: M/s Saifee Hospital Trust, Mumbai

HQRPRCAPPLY00013401AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330049077 dated 16.04.2018 under 0% Concessional Duty.

In support of their request, the firm has stated that due to the unprecedented onset of the COVID-19 Pandemic, their organization was fully engaged in healthcare facilitation activities. As a result, their staff was diverted to critical operations and the submission of Installation Certificate could not be prioritized during that period.

2. As per Installation Certificate dated 18.06.2018 by Chartered Engineer, Capital Goods were installed at the firm's premises on 18.06.2018 vide BOE Nos. 6653478 dated 04.06.2018 & 6531162 dated 25.05.2018.

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

This has the approval of DG, DGFT.

<u>Case No-53: M/s. Jay Ace Technologies Ltd., Delhi,</u>
HQREPCGPRAPP00000383AM23

Subject: Request for clubbing of EPCG Authorizations in respect of 6 EPCG Authorizations:

i. **6130000234 dated 05.01.2011**
ii. **6130000235 dated 05.01.2011**
iii. **6130000236 dated 05.01.2011**
iv. **6130000237 dated 05.01.2011**
v. **6130000238 dated 05.01.2011**
vi. **6130000240 dated 05.01.2011**

Earlier, M/s. Jay Ace Technologies Ltd., Delhi vide letter dated 06.08.2019 requested for clubbing of 6 EPCG authorisations:

2. The request of the firm was considered in the 10th Meeting of the EPCG Committee held on 10.01.2020 and decided as under:

"The request of the party is for clubbing of 06 EPCG authorisations issued on 05.01.2011. The party has submitted in its letter dated 6.8.2019 that they have fulfilled the EO on 28.12.2019. Since there is some confusion in the dates, it was decided by the Committee to defer the case and call for the details from the party of the EOP extension and actual dates of exports."

3. Now, the firm has requested for the same subject matter with two more EPCG authorizations. The details of EPCG authorization which was issued under 0% concessional duty are given below:

Club	EPCG Authorization and date	EOP	EOP Completed	Clubbing filed on
1.	6130000234 dt.05.01.2011	31.01.2018	30.12.2018	28.06.2019
	6130000235 dt.05.01.2011			
	6130000236 dt. 05.01.2011			
	6130000237 dt.05.01.2011			
	6130000238 dt. 05.01.2011			
	6130000240 dt. 05.01.2011			
2.	6130000262 dt. 20.04.2011	30.04.2019	30.04.2019	30.07.2019
	6130000287 dt. 19.07.2011	31.07.2019		

4. The firm has stated that they had filed 6 EPCG clubbing (license numbers 6130000234, 613000023, 6130000236, 6130000237, 6130000238 and 6130000240 dated 05.01.2011) on 28.6.2019, for which exports were completed on 24.12.2018. Before expiry of EO period i.e. on 30.01.2019, RA, Dehradun refused to club the case as per Para 5.18.5. The case was then sent to DGFT Hqr. for condonation of delay in filing. The firm filed it with DGFT on 24.8.2021 and the matter was discussed in the meeting dated 10/AM20 dated 10-1-2020 but no reply has been received till date. Another request for clubbing of 2 EPCG i.e. 6130000262 dated 20.04.2011 & 6130000287 dated 19.07.2011) was filed on 30.07.2019.

5. The firm vide DL dated 30.09.2022 was asked to furnish the justification of the request along with the copy of Authorisation with condition sheet and amendment sheets.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

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

This has the approval of DG, DGFT.

Case No-54: Indo British Garments (P) Ltd, Haryana
HQREPCGPRAPP00000254AM25

Subject: Request for Re-fixation of Annual Average EO in respect of EPCG Authorization No. 0530161164 dated 09.07.2013 under 0% EPCG Scheme for regularization purpose.

In support of their request the firm submitted that :

i. They are manufacturer and exporter of the Readymade Garments and execution of their export orders. The subject authorization for import of CG for which Annual Average level of export performance achieved in the previous 3 financial years 2010-11, 2011-12 and 2012-13 in terms of Para 5.04(c) of FTP.

ii. At the time of obtaining the subject EPCG authorizations some unaudited figures of export sales (including local sales) of the previous 3 financial years were considered for issuance of Appendix 5B and Annual Average EO was fixed accordingly whereas the actual export sales figures as per balance sheet are as under

Financial Year	Unaudited Export sales figures	Average fixed	Actual Export sales as per audited balance sheet	Annual Average to be Refixed
2010-11	39,45,01,288.00	42,35,30,709.66	22,21,76,108.00	29,03,15,916.67
2011-12	46,62,25,955.00		26,56,32,631.00	
2012-13	40,98,64,886.00		38,31,39,011.00	

iii. They have obtained the installation certificate from the Excise Department and completed the Specific and Average EO in time during the original EO period as per actual export sales in the balance sheet and submit their application for re-fixation of annual average and redemption of subject authorization.

iv. CLA, Delhi shown their inability for re-fixation of Annual Average EO and advised to approach EPCG Committee.

2. CLA Delhi was asked to furnish a report in the matter vide email dated 10.09.2024 and 16.06.2025. Now, CLA Delhi vide email dated 16.07.2025 have furnished the requisite report.

Decision: The Committee deliberated upon the case and decided to approve and **remand** the case back to RA for re-fixation of annual Average EO. RA may examine and decide the case as per policy on merit.

Case No-55: M/s LS Industries Limited, Himachal Pradesh
HQREPCGPRAPP00000384AM25

Subject: Request for clubbing and redemption against EPCG authorizations Nos.:

i. **0530155955 dated 11.07.2011**
ii. **0530156975 dated 18.11.2011**
iii. **0530158062 dated 29.03.2012**

In respect of 03% Concessional duty.

In support of their request the firm has stated that they were unable to submit the EODC before because of the non-availability of prescribed documents in our records, due to frequent changes in concerned staff and majorly shifting of the office premises, it was misplaced within the premises.

2. The firm further stated that they filed for EODC after clubbing against the subject 3 EPCG Authorizations as soon as they found the documents.

3. The firm has also stated that they have been issued DL from CLA Delhi stating that *"As per Para 5.25(h) of the current HBP, clubbing in EOP expired cases cannot be considered, you are advised to approach PRC for relaxation in policy provision"*

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

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

This has the approval of DG, DGFT.

Case No-56: Tastel Fine Food Private Limited, Mumbai
HQREPCGPRAPP00001420AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330048595 dated 30.01.2018 under zero Concessional duty.

The firm has submitted that they have already fulfilled 100% EO of EPCG license. Due to fire incidence, happen on 16 April 2021 in their plant where Installation Certificate kept in file and files was missing in fire incidence for urgently shifting to safe place, hence they could not submit the installation certificate to the RA, within prescribed time. The fire incidence report by Fire Department, Karad Municipal Corporation dated 27.04.2021 is attached.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1.	0330048595 dated 30.01.2018	5123955 dated 08.02.2018	06.10.2020	11.02.2021

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

This has the approval of DG, DGFT.

Case No-57: AWL Agri Business Limited, Ahmedabad
HQRPRCAPPLY00000914AM26

Subject: Request of 1 year EO Period Extension on account of Ban to the export of Edible Oils and Trade disruptions in respect of EPCG Authorization No. 830007616 dated 07.10.2015 under 0% Concessional duty.

The firm has stated that they imported a Moulding Machine with blow mold accessories for edible oil packaging under the EPCG scheme. They received customs duty waiver of ₹43,62,436.10, with an EO (EO) of USD 390,374.59 to be completed in 6 years (i.e., by 07.10.2021). However, the license was extended multiple times, latest valid up to 06.04.2025.

2. The firm has further stated that DGFT Notification No. 85 dated 17.03.2008 banned export of edible oils. The ban was lifted via Notification No. 01/2015-2020 dated 06.04.2018.

3. The firm has stated that as per Para 5.20 of HBP 2015-20 and Para 5.19 of HBP 2023, EO period should be extended by 30 months (equal to the ban duration), without composition fee or average EO requirement.

4. The firm has also stated that they have faced multiple issues in completing the EO as under :-

i. Red Sea disruptions since Jan 2022 have caused rerouting, longer transit, increased fuel & handling costs.
ii. Freight costs have increased dramatically
iii. Ongoing global tensions have affected price-sensitive edible oil exports.
iv. Resulted in operational and trade disruptions, hampering timely fulfillment of export commitments.

Decision: The Committee further deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow EO extension for 1 year as per policy provisions due to the ban imposed on export of the export products endorsed on the EPCG authorisation.

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

Case No-58: Makams Industries Private Limited, Haryana
HQRPRCAPPLY00000768AM26

Subject: Request for

i. **Condonation of delay in submission of Installation Certificate**
ii. **Regularization of Third-Party Exports**
iii. **Accounting of export product "Boswellia Extracts" under relevant EPCG Licenses**

In respect of EPCG Authorization Nos. 0530171510 dated 21.12.2017 and 0530171720 dated 30.01.2018 issued to M/s Makams Industries Private Limited under 0% concessional duty.

The firm has submitted that :-

i. The firm has stated that they had imported laboratory equipment for analytical and chemical research, chemical analysis, purification, and measurement under the subject EPCG licenses. The capital goods were installed and used at their R&D premises; however, since the equipment was movable in nature, the firm was under the impression that a fixed installation certificate was not required.
ii. Upon realizing that the Installation Certificate is mandatory under Para 5.04 of HBP 2015-20, the firm obtained the same from a Government-approved Chartered Engineer. As per the CE Certificate dated 21.04.2018, the date of installation is 10.04.2018 for both EPCG Authorizations. The capital goods were imported under the following Bills of Entry:

- 4464461 dated 19.12.2017
- 4606455 dated 29.12.2017
- 4958838 dated 27.01.2018
- 4997877 dated 30.01.2018
- 5195929 dated 13.02.2018
- 5195945 dated 13.02.2018
- 5239586 dated 16.02.2018

- 5340616 dated 24.02.2018

iii. The firm has paid the applicable late fee of ₹15,000/- per license in accordance with Public Notice No. 22/2023 and submitted payment receipts along with the Chartered Engineer Certificates.

iv. The capital goods were used for the processing and development of "Boswellia Extracts", which is described as a Herbal Formulation and Extract. The product nature has been confirmed by ICAR Certificate dated 22.05.2025 (Annexure-D). The final goods were exported through Third-Party Exporters for fulfillment of EO under the above EPCG Licenses.

v. The firm has further stated that, due to lack of procedural awareness, the EPCG Authorization number and date were not indicated on the Shipping Bills. However, the firm's GSTIN and Export Invoice Numbers are clearly mentioned in the "Marks & Numbers" column of the Shipping Bills. All exports were made under the 0.1% IGST Scheme, in accordance with Notification No. 41/2017-Integrated Tax (Rate) dated 23.10.2017, and the conditions of the Notification have been duly complied with.

vi. The firm has also requested that exports of "Boswellia Extracts", classified under CTH 13021919 and 09071010 in 10 Shipping Bills, may be accepted under the product category "Herbal Formulations and Extracts" as declared in the EPCG Licenses under ITC (HS) 12110000 and 23090000, considering the product is derived from gum resin/bark of the tree and supported by ICAR certification. They have requested the same to be accounted toward EO fulfillment under the subject licenses.

Decision:
In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided to **remand** the case back to RA for examination of the request.

In respect of 3rd request: The Committee deliberated upon the case and decided to **remand** the case back to RA concerned to examine and decide the request as per policy on merit.

Case No-59: M/s AYM Syntex Limited, Mumbai
HQREPCGPRAPP00000472AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of 20 EPCG Authorization Nos. under Zero duty EPCG Scheme:

S. No.	EPCG Authorization No.	Date	S. No.	EPCG Authorization No.	Date
1	330044079	31-Mar-16	11	331002294	05-Mar-21

2	**330044406**	**23-May-16**	**12**	**331005477**	**19-Jul-21**
3	**330046510**	**22-Feb-17**	**13**	**331007044**	**17-Sep-21**
4	**330049308**	**29-May-18**	**14**	**331013037**	**17-Mar-22**
5	**330050233**	**21-Nov-18**	**15**	**331013342**	**25-Mar-22**
6	**330050513**	**14-Jan-19**	**16**	**331013346**	**25-Mar-22**
7	**330052085**	**14-Jan-20**	**17**	**331015141**	**31-May-22**
8	**330052087**	**15-Jan-20**	**18**	**331015436**	**13-Jun-22**
9	**331000180**	**18-Dec-20**	**19**	**331015788**	**23-Jun-22**
10	**331000250**	**18-Dec-20**	**20**	**331022573**	**30-Mar-23**

In support of their request the firm has stated that they were unable to submit the IC to RA due to demise of the employee responsible for documentation and compliance.

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

Sl. No.	EPCG Lic. No.	EPCG Lic. Date	Date of Installation Certificate	Date of installation	BOE Details
1	330044079	31-Mar-16	27.12.2016 24.09.2016	06.12.2016 05.09.2016	#004 dt 20.05.2016 #0235 dt 26.04.2016
2	330044406	23-May-16	Not mentioned	24.11.2016 24.11.2016 12.01.2017 19.02.2017 20.10.2016 16.08.2016	6009269 dt. 16.07.2016 5949555 dt. 12.07.2016 6212704 dt. 02.08.2016 6212704 dt. 02.08.2016 5984246 dt. 14.07.2016 5984246 dt. 14.07.2016
3	330046510	22-Feb-17	02.03.2021	18.05.2017	9395102 dt. 21.04.2017
				14.06.2017	8886681 dt. 15.03.2017/ 8936037 dt. 17.03.2017/ 9012886 dt. 23.03.2017/ 9395750 dt. 21.04.2017
				26.06.2017	9529802 dt. 02.05.2017
				25.05.2017	9209218 dt. 07.04.2017
				24.07.2017	9404001 dt. 22.04.2017
				24.07.2017	9580224 dt. 05.05.2017
			31.10.2017	10.10.2017	16-17/3431 dt. 17.03.2017 16-17/3476 dt. 22.03.2017 16-17/3509 dt. 25.03.2017 16-17/3574 dt. 31.03.2017 16-17/3578 dt. 31.03.2017
			29.09.2017	07.09.2017	#001 dt. 13.04.2017

4	330049308	29-May-18	27.12.2018	01.08.2018 24.12.2018 15.07.2018 22.08.2018 04.10.2018 22.08.2018 23.08.2018 & 30.08.2018 20.08.2018 16.09.2018 & 23.09.2018	7074876 dt 04.07.2018 9039953 dt 28.11.2018 6909195 dt 22.06.2018 7121821 dt 07.07.2018 7245178 dt 17.07.2018 7314744 dt 21.07.2018 7301943 dt 20.07.2018 7585874 dt 10.08.2018 7742466 dt 23.08.2018
			29.07.2019	10.07.2019	8191734 dt. 25.09.2018
5	330050233	21-Nov-18	23.02.2021	15.02.2019	9173220 dt 08.12.2018
6	330050513	14-Jan-19	23.02.2021	04.04.2019	9670001 dt. 16.01.2019 9822658 dt 28.01.2019
7	330052085	14-Jan-20	23.02.2021	06.03.2020	6610994 dt 24.01.2020
8	330052087	15-Jan-20	23.02.2021	06.03.2020	6611091 dt 24.01.2020
9	331000180	17-Dec-20	27.05.2021 18.07.2011 29.11.2021	10.05.2021 06.07.2021 07.11.2021	3226516 dt. 20.03.2021 3428840 dt. 03.04.2020 3044214 dt. 06.03.2021
10	331000250	18-Dec-20	04.05.2023	10.04.2023	3063464 dt 08.03.2021
11	331002294	11-Mar-21	05.06.2021 10.07.2021	20.05.2021 20.06.2021	#AT2000677 dt. 20.03.2021 #AT2000639 dt. 07.03.2021 #AT2000690 dt. 26.03.2021
12	331005477	19-Jul-21	25.12.2021 29.12.2022 09.12.2021	09.12.2021 09.12.2022 10.11.2021	5364869 dt. 08.09.2021 5364869 dt 08.09.2021 5379463 dt 09.09.2021
13	331007044	17-Sep-21	23.12.2021	10.12.2021	5841477 dt 14.10.2021
14	331013037	17-Mar-22	29.09.2022	05.09.2022	8155394 dt 05.04.2022
15	331013342	25-Mar-22	27.12.2022	10.12.2022	3069822 dt. 28.10.2022
16	331013346	25-Mar-22	29.09.2022	05.09.2022	9522276 dt 12.07.2022
17	331015141	31-May-22	18.01.2024	24.12.2024	4030956 dt 04.01.2023
18	331015436	13-Jun-22	09.11.2023	19.10.2023	9564700 dt 15.07.2022
19	331015788	23-Jun-22	21.07.2023	07.07.2023	4589705 dt 10.02.2023 4591465 dt 10.02.2023
20	331022573	30-Mar-23	09.11.2023	25.09.2023	7149775 dt. 01.08.2023

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

This has the approval of DG, DGFT.

Case No-60: M/s Nidhi Printers, Mumbai
HQREPCGPRAPP00001425AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330033893 dated 08.10.2012 under zero Concessional duty.

The firm has submitted that they have fulfilled 100% EO in this subject EPCG Authorization. After obtaining the license on dated 08.10.2012, they had immediately imported the capital good but their installation was completed as 27.03.2023. They had obtained the installation certificate from Chartered Engineer on dated 27.03.2023, as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate even though it was obtained in time to your department.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Inspection	Date of Issue of IC
1.	0330033893 dated 08.10.2012	8426728 dated 06.11.2012	27.03.2013	27.03.2013

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

This has the approval of DG, DGFT.

Case No-61: Weavetex Technology and Services Private Limited, Maharashtra
HQRPRCAPPLY00000845AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330036187 dated 25.06.2013 under zero Concessional duty.

The firm has submitted that they have fulfilled their EO and they were unaware about the period under which they have to submit the Installation Certificate to the RA, DGFT within the prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC

1.	0330036187 dated 25.06.2013	2651286 dated 08.07.2013	20.12.2013	20.12.2013

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

This has the approval of DG, DGFT.

Case No-62: Excel Foods Private Limited, Karnataka
HQREPCGPRAPP00001405AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730014386 dated 21.04.2015 under zero Concessional duty.

The firm has submitted that they took the installation certificate within 6 months from the date of Bill of Entry. However, they were unaware of the fact that this to be submitted to the DGFT within the six months from the date of installation of the machine.

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

Sl. No.	Authorization & Date	Commercial lnvoice No & Date	Date of Inspection	Date of Issue of IC
1	0730014386 dated 21.04.2015	7721732 dated 29.04.2015	02.05.2015	07.03.2025

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

This has the approval of DG, DGFT.

Case No-63: Maple Accessories Private Limited, West Bengal
HQREPCGPRAPP00001354AM26

Subject: Request for Condonation of Delay in submission of installation certificate in respect of 17 EPCG Authorization Nos. under Zero duty EPCG Scheme:

1. **0230012138 dated 18/01/2017**
2. **0230011268 dated 03/05/2016**
3. **0230013016 dated 11/04/2018**
4. **0230010763 dated 10/11/2015**
5. **0230012139 dated 18/01/2017**
6. **0230013135 dated 22/06/2018**
7. **0230013259 dated 03/09/2018**
8. **0230013161 dated 06/07/2018**
9. **0230012329 dated 21/03/2017**
10. **0230012730 dated 03/11/2017**
11. **0230012504 dated 24/05/2017**

12. **0230012677 dated 13/09/2017**
13. **0230012840 dated 28/12/2017**
14. **0230013311 dated 01/10/2018**
15. **0230013805 dated 26/07/2019**
16. **0230013906 dated 26/09/2019**
17. **0230010338 dated 27/05/2015**

In support of their request the firm has stated that they had imported goods under 17 EPCG Authorizations and timely Chartered Engineer Certificates were obtained. However, the same could not be submitted due to exit of export consultant and non-intimation to the firm of compliance of submitting the Installation Certificate to the RA, Kolkata.

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

S. No	EPCG License No.	IC Date	Bill of Entry & Date	Date of Installation
1	0230012139 dated 18.01.2017	09.03.2017	8483222 dated 08.02.2017	07.03.2017
2	0230012504 dated 24.05.2017	30.07.2017	2384829 dated 10.07.2017	30.07.2017
3	0230012138 dated 18.01.2017	31.05.2017	9528161, 8643392 dated 02.05.2017 & 22.02.2017	31.05.2017
4	0230010763 dated 10.11.2015	20.06.2016	87596, 87597, 8723, 8722, 8721, 3761363, 3761551, 3809127, 3761493 dated 21.12.2015, 10.05.2016, 30.12.2015, 05.01.2016	15.01.2016, 25.01.2016, 20.06.2016
5	0230013161 dated 06.07.2018	11.12.2018	8664532 dated 30.10.2018	30.11.2018
6	0230013135 dated 22.06.2018	11.12.2018	8664532 dated 30.10.2018	30.11.2018
7	0230013016 dated 11.04.2018	04.06.2018	6217332 dated 02.05.2018	30.05.2018
8	0230012840 dated 28.12.2017	12.03.2018	4984229 dated 29.01.2018	23.02.2018
9	0230012730 dated 03.11.2017	06.02.2018	4301903 dated 07.12.2017, 4278001 dated 05.12.2017	30.12.2017
10	0230012677 dated 13.09.2017	03.01.2018	3333919 dated 21.09.2017, 2022921 dated 10.11.2017	15.10.2017, 25.12.2017
11	0230010338 dated 27.05.2015	25.06.2015	9543520 dated 11.06.2015	25.06.2015
12	0230011268 dated 03.05.2016	15.07.2016	5738467 dated 23.06.2016	15.07.2016
13	0230012329 dated 21.03.2017	15.06.2017	9528160, 9920328, 9280206 dated 02.05.2017, 01.06.2017, 12.04.2017	15.06.2017
14	0230013311 dated 01.10.2018	15.11.2018	8664532 dated 30.10.2018	15.11.2018

15	0230013259 dated 03.09.2018	15.11.2018	8664532 dated 30.10.2018	15.11.2018
16	0230013805 dated 26.07.2019	05.11.2019	4317864, 5320302 dated 01.08.2019, 16.10.2019	30.08.2019
17	0230013906 dated 26.09.2019	05.11.2019	5320301, 5320302 dated 16.10.2019	05.11.2019

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

This has the approval of DG, DGFT.

Case No-64: M/s Mangla Handles, Delhi
HQREPCGPRAPP00001429AM26

Subject: Request for Condonation of delay in installation certificate in respect of EPCG Authorization No. 0530171285 dated 10.11.2017 under zero Concessional duty.

The firm has submitted that existing employee looking after exports and EPCG License etc. had no knowledge of EPCG License and handed over the file of this EPCG License to some consultant for doing the necessary required who also did not do much except fulfilling the EO timely. Both Consultant and Employee kept assuring the management that the matter is being pursued and Redemption process going on but did not brought the same to conclusion. Hence the delay in submission of Installation certificate and EPCG Redemption.

2. The firm has further stated that they have submitted the Original Installation Certificate with late fees on date 30.06.2025 to CLA, Jt. DGFT, ITO, Delhi and also uploaded the Installation certificate with composite late fees of Rs.30,000/-. But now CLA asking for Rs.20,000/- more late fees for which they request the esteemed authority for a waiver due to above situation & circumstances and also considering the duty saved value being Rs.73,423/- only.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Inspection	Date of Issue of IC
1	0530171285 dated 10.11.2017	4032663 dated 16.11.2017	30.11.2017	20.12.2017	20.12.2017

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

This has the approval of DG, DGFT.

Case No-65: SAPL Industries Pvt. Ltd, Bangalore

HQREPCGPRAPP00001380AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330041817 dated 01.06.2015 under 0% Concessional Duty.

As per ANF-2D, the firm has submitted that they have in fact filed the Closure application with RA Mumbai manually as per old system in the year 2018 filing Installation Certificate also. Later the License was integrated from the BO system to the new Portal and they were stuck at this stage as they could not produce the proof of submission of installation physically to the RA Mumbai as they lost their records due to two times change of their registered office location.

2. As per Installation Certificate dated 25.08.2016 by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 07.07.2015 vide BOE No. 9522112 dated 10.06.2015.

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

This has the approval of DG, DGFT.

<u>Case No-66: Richaco Exports Pvt. Ltd, Delhi</u>
HQREPCGPRAPP00000295AM25

Subject: Request for Consideration of Annual Average Amendment done on the hard copy in respect of EPCG Authorization No. 0531010813 dated 08.03.2022 under 0% Concessional Duty.

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

i. The firm has stated that they converted their partnership firm M/s Richa & Co. having IE Code No. 0588002721 into Private Limited Company - M/s Richaco Exports Private Limited having IE Code No. AALCR4331D and the same approved by DGFT vide mail dated 09.05.2022.
ii. The firm has also stated that the above subject EPCG Authorization was issued with Average to be maintained for Rs. 1642,20,01,566.00 which was incorrect. Further, the firm has applied for amendment but amended of Rs. 547,40,00,522.00 was only carried out on hard copy of EPCG Licence due to some technical error online amendment could not be done.

2. In addition, the firm has stated that the average of the EPCG Licence is calculated by taking average of last three years of exports, accordingly they are supposed to maintain Annual Export Average Rs. 547,40,00,522.00 for fulfilment of EPCG Authorization.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA for re-fixation of annual Average EO. RA may examine and decide the case as per policy on merit and as per the documents submitted by the firm.

Case No-67: Sangotra Fashions Pvt. Ltd, Mumbai
HQREPCGPRAPP00000430AM25

Subject: Request for Shifting of machine in other factory premises in respect of EPCG Authorization No. 0330050104 dated 22.10.2018 under 0% Concessional Duty.

They have shifted the machinery in their other factory unit – i.e. Gat No. 604/7, Vaduj, Vaduj-Karad Road Satara, Khatav, Satara 415506 since the machine were not fully installed in their earlier factory unit- G Kanjur Indl. Estate, Quarry Road, Bhandup W, Mumbai - 400047, as they have to installed all machinery at only one premises to flow the production capacity and the firm has also added the address- Gat No. 604/7, Vaduj, Vaduj-Karad Road Satara , Khatav, Satara 415506 in their IEC.

2. RA, Mumbai has issued DL to the firm stated that "*You once again informed to pay penalty as per PN 22 dated 13.07.2023 and approach EPCG committee for condonation of shifting of Capital Goods to different address, than that endorsed on the authorisation."*

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow regularization in installation address of the Capital Goods imported against EPCG Authorization No. 0330050104 dated 22.10.2018 from "G Kanjur Indl. Estate, Quarry Road, Bhandup W, Mumbai - 400047" to "Gat No. 604/7, Vaduj, Vaduj-Karad Road Satara, Khatav, Satara 415506" subject to verification that the name and address of place of installation is endorsed on IEC and RCMC.

This shall be further subject to payment of composition fee of Rs. 25,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of the DG, DGFT.

Case No-68: Bonfab Textiles India Private Limited, Coimbatore
HQREPCGPRAPP00001426AM26

Subject: Request for Clubbing of EPCG Authorization in respect of EPCG Authorization No. 3230021173 dated 09.10.2014 and 3230023154 dated 16.11.2015 under zero Concessional duty.

The firm has submitted that :-

i. They have issued above-mentioned EPCG Authorization by O/o DGFT, Coimbatore. They have fulfilled the EO for EPCG Authorization No. 3230023154 dated 07.10.2014 more than 100% and submitted the application for Discharge of EO by way of clubbing to O/o DGFT, Coimbatore.
ii. RA, Coimbatore has rejected their request of clubbing stating that they have submitted the application after completion of EO period and Policy period of the both Authorization is also not same.
iii. Both EPCG Authorization were issued within 1 Year but after 5 months Policy period has been changed. Both the EPCG Authorizations were valid after taking the extension of EO for 546 days which were allowed for Covid as per PN No. 53/2015-2020 dated 20.01.2023.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

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

This has the approval of DG, DGFT.

Case No-69: M/s Sri Venkatarama Lingeswara Rice & Flour Mill, Andhra Pradesh
HQRPRCAPPLY00000738AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 2630001278 dated 12.10.2012 under 03% Concessional Duty.

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

i. As per ANF-2D, the firm has stated that they have imported the Capital Goods and installed the same in their factory premise by 14.03.2013. Accordingly, they have submitted the Installation Certificate to the Asst. Commissioner of Customs (EPCG) Chennai on 25.04.2013. But due to their inadvertence, they have failed to file the same with the office of the DGFT.
ii. The firm has further stated that they have completed the EO well within the stipulated time and there was no avg. EO stipulated against the subject license.

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

This has the approval of DG, DGFT.

Case No-70: Virchow Biotech Pvt. Ltd, Hyderabad
HQRPRCAPPLY00001033AM26

Subject: Request for:

i. **Block-wise EOP Extension**
ii. **Inclusion of additional Export Products**
iii. **EOP Extension for 2 years (i.e. 6+2 Years) + COVID Extension**
iv. **Transfer of excess EO fulfilled Shipping Bills from EPCG Authorization No. 930013592 dated 17.05.2018 to subject EPCG Authorizations**

In respect of EPCG Authorization Nos. 0930009947 dated 20.01.2014, 0930008507 dated 28.08.2012 under 0% Concessional Duty.

In support of their additional product request, the firm has stated that they imported certain equipment and installed in their factory. While applying for the license due to ignorance their team has included only few products though the liquid filling equipment is for filling many of their products of oral and injectable liquids.

2. In respect of Block-wise & EOP Extension, the firm has stated that due to ignorance they have failed to take extension of block wise EO period as well extension of EO from 6 years to 8 years in time.

3. In respect of Transfer of Shipping Bills, the firm has stated that in the license 930013592 dated 17.05.2018 their EO is USD 35,57,452. However they have exported USD 4240147 by various shipping bills resulting in excess EO fulfilment of USD682695.

4. The details of transfer of Shipping Bills are: 2 shipping bills *(9937259 dated 07.04.2021 & 2667671 dated 25.06.2021)* from license No. 930013592 dated 17.05.2018 to license No. 0930008507 dated 28.08.2012 and 5 Shipping Bills *(4589878 dated 15.09.2021, 5899762 dated 10.11.2021, 6624858 dated 09.12.2021, 8854011 dated 11.03.2022 and 4113885 dated 12.09.2022)* from license No. 930013592 dated 17.05.2018 to license No 930009947 dated 20.01.2014.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided to **remand** the case back to RA concerned for addition of ITCHS Codes. RA may examine and decide the case as per Chartered Engineer Certificate submitted by the firm.

In respect of 3rd request: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year).

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

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

In respect of 4th request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow consideration of:

i. Shipping bills Nos. 9937259 dated 07.04.2021 & 2667671 dated 25.06.2021 towards EO fulfilment of EPCG Authorization No. 0930008507 dated 28.08.2012
ii. Shipping bills Nos. 4589878 dated 15.09.2021, 5899762 dated 10.11.2021, 6624858 dated 09.12.2021, 8854011 dated 11.03.2022 and 4113885 dated 12.09.2022 towards EO fulfilment of 930009947 dated 20.01.2014.

subject to the condition that there is no double counting of exports and payment of a composition fee of Rs. 200/- per ARE/Shipping Bill is made by the firm.

This has the approval of DG, DGFT.

<u>Case No-71: Virchow Biotech Pvt. Ltd, Hyderabad</u>
HQRPRCAPPLY00001034AM26

Subject: Request for:

i. **Block-wise EOP Extension**
ii. **Inclusion of additional Export Products.**
iii. **EOP Extension for 2 years (i.e. 6+2 Years)**

In respect of EPCG Authorization Nos. 0930013522 dated 22.03.2018, 0930013592 dated 17.05.2018 & 0930013593 dated 17.05.2018 under 0% Concessional Duty.

In support of their additional product request, the firm has stated that they imported certain equipment and installed in their factory. While applying for the license due to ignorance their team has included only few products though the liquid filling equipment is for filling many of their products of oral and injectable liquids.

- List of Additional Products to be added in above subject EPCG Authorizations are as follow:

ITC (HS Code)	Product Name
30049099	Teotide Teriparatide
30021290	Human Normal immunoglobulin5% 100ML/ VIAL
30049099	Bacillus Clause Spores Suspension
30049099	Pegapar Injection
30021290	IVIG 5% 100ML
30019091	Enaxoparin 60MG Prefilled Syringe

2. In respect of Extension, the firm has stated that due to ignorance they have failed to take extension of block wise EO period as well extension of EO from 6 years to 8 years in time.

Decision:
In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided to **remand** the case back to RA concerned for addition of ITCHS Codes. RA may examine and decide the case as per Chartered Engineer Certificate.

In respect of 3rd request: The Committee further deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year). The firm to approach RA for grant of EOP Extension of 2 years (6+2 years).

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

Case No-72: M/s Thirumala Rice Industries, Bengaluru
HQREPCGPRAPP00001430AM26

Subject: Request for 1st Block EOP Extension, 2 Years EOP extension and Covid Extension in respect of EPCG Authorization No. 0730011762 dated 25.10.2012 under 3% Concessional duty.

The firm has submitted that they have imported Capital goods under EPCG Scheme during Oct 2012 and the same is installed at their unit during December 2012. It took almost more than 6 to 8 months to 'stabilize the operations and explore the market both local and overseas for their products. The initial EOP of the EPCG Authorization is 12 Years.

2. During 2015 to 2016, due to drought in Karnataka, availability raw materials, mainly paddy was a big constraint both of local and overseas market. They were also facing tough competition from established major players like LT overseas, Dawat, Kohinoor etc. They were not able to match the price and supply with them. They being a small-scale unit, they were not able to get the export market for their product. They faced Covid pandemic from March, 2020 to 2021. They hardly operated the rice mill. In view of this, they were not able to complete the first block and second block EO.

3. They also in touch with buyers in Middle East, Singapore and other countries, where there is good market for Indian Rice.

Decision:
In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee further deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 12th year to 14th year).

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of EO Period beyond 12+2 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No-73: M/s LS Industries Limited, Himachal Pradesh
HQREPCGPRAPP00001409AM26

Subject: Request for clubbing and redemption against 2 EPCG authorizations Nos.:

i. **0530156508 dated 15.09.2011**
ii. **0530152918 dated 30.07.2010**

In respect of 03% Concessional duty.

In support of their request the firm has stated that Para 5.25(h) in their case has led to rejection of relief, which is inconsistent with the principles laid out in Para 5.25(d) and 5.25(f). They have requested to allow waiver in Policy provisions mentioned in Para 5.25(h) in old cases also for regularization purpose.

2. Further, the firm has requested to kindly consider their 4 direct exports made under EPCG with different authorization no. under Policy Circular No. 07/2002 which was inadvertently mentioned because they submitted EODC against 13 authorizations in single attempt and is just an error.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose and to ensure that there is no double counting of exports and payment of a composition fee of Rs. 200/- per ARE/Shipping Bill is made by the firm.

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

This has the approval of DG, DGFT.

Case No-74: M/s Shankar Rice Industries, Bangalore
HQREPCGPRAPP00001432AM26

Subject: Request for Block wise EOP Extension and EOP Extension for 2 years+ Covid Extension in respect of EPCG Authorization No. 0730011728 dated 16.10.2012 under 03% Concessional Duty.

The firm submitted that they have imported capital goods under the subject EPCG license for their Rice Milling Unit and the same has been installed at their unit. Due to delay in installation and other factors, It took almost 4 months for installation and commercial production started during first half of 2013. Subsequently, they tried for export of their product, due to price mismatch and logistics cost, they could not export the rice for completing the EO. They could not get the quality raw material for export market.

2. Further, due to Covid Pandemic, from March, 2020 to October, 2021 their production operation was standstill. Hence, they were unable to complete the EO within first block and

second block of EO period. However, with good rains and availability of Raw materials, they have some enquiry from Overseas for export of Rice and Rice Products.

Decision:
In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee further deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 12th year to 14th year).

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

Case No-75: M/s Hero Motocorp Limited, Gurgaon
HQREPCGPRAPP00001431AM26

Subject: Request for:

i. **Condonation of Delay in submission of installation certificate**
ii. **Acceptance of Installation Certificate issued by Chartered Engineer instead of Central Excise**

In respect of EPCG Authorization No. 0530154988 dated 10.03.2011 under Zero duty EPCG Scheme.

In support of their request the firm has stated that they have fulfilled both 100% specific EO and Annual Average against said EPCG Authorization within 14 months and also realized full export proceeds.

2. The firm has also stated that they have also submitted application for redemption/EODC in CLA on 12.05.2014 as per their acknowledgement receipt attached. However, EODC is still awaited due to some installation certificate are issued by Chartered Engineer.

3. Further, the firm has stated that all the capital goods were installed within the stipulated period as per FTP. However, due to some changes in organization and lack of understanding the procedure, the installation certificate were obtained from Chartered Engineer instead of Central Excise.

4. Due to ongoing process of setting up of new manufacturing units and more centration on export marketing, it missed the attention of monitoring EPCG activities for some time. Due implementation of GST regime they were not able to obtain installation certificate from Central Excise as GST authorities.

5. As per the two Installation certificates dated 14.08.2014 submitted by the firm, the date of installation is 06.03.2012, 08.02.2012, and 22.12.2011 under 170 BOEs.

Decision: The Committee deliberated upon the case and decided to **defer** the case for further examination to call for a factual report from the concerned Jurisdictional Customs Commissionerate and to check and inform regarding the confirmation of installation of CGs.

Case No-76: AWL Agri Business Limited, Ahmedabad
HQRPRCAPPLY00000980AM26

Subject: Request of 1 year EO Period Extension on account of Ban to the export of Edible Oils and Trade disruptions in respect of EPCG Authorization No. 0830007592 dated 05.10.2015 under 0% Concessional duty.

The firm has stated that they import of Filler-Caper with accessories, labelling machine, bottle lane divider, case sealer, case erector, case packer along with in-feed air conveyor, bottle conveyor, outfeed free roll conveyor, weight checker and continuous lifter with accessories for edible oil packaging under the EPCG scheme. They received customs duty waiver of ₹ 10,485,456.69, with an EO (EO) of USD 956,847.75 to be completed in 6 years (i.e., by 05.10.2021). However, the license was extended multiple times, latest valid up to 06.04.2025.

2. The firm has further stated that DGFT Notification No. 85 dated 17.03.2008 banned export of edible oils. The ban was lifted via Notification No. 01/2015-2020 dated 06.04.2018.

3. The firm has stated that as per Para 5.20 of HBP, 2015-20 and Para 5.19 of HBP, 2023, EO period should be extended by 30 months (equal to the ban duration), without composition fee or average EO requirement.

4. The firm has also stated that they have faced multiple issues in completing the EO as under :-

i. Red Sea disruptions since Jan 2022 have caused rerouting, longer transit, increased fuel & handling costs.
ii. Freight costs have increased dramatically
iii. Ongoing global tensions have affected price-sensitive edible oil exports.
iv. Resulted in operational and trade disruptions, hampering timely fulfillment of export commitments.

Decision: The Committee further deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow EO extension for 1 year as per policy provisions pertaining to ban period.

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

Case No-77: AWL Agri Business Limited, Ahmedabad
HQRPRCAPPLY00000977AM26

Subject: Request of 1 year EO Period Extension on account of Ban to the export of Edible Oils and Trade disruptions in respect of EPCG Authorization No. 0830007638 dated 13.10.2015 under 0% Concessional duty.

The firm has stated that they import of Filling capping monobloc machine, induction sealer, auto labeling machine, case sealer, case erector, case packer along with packing machine, conveying systems, data and static collestion, and cap elevator for the purposes of packaging of edible oils under the EPCG scheme. They received customs duty waiver of ₹ 9,453,486.91, with an EO (EO) of USD 845,949.61 to be completed in 6 years (i.e., by 13.10.2021). However, the license was extended multiple times, latest valid up to 06.04.2025.

2. The firm has further stated that DGFT Notification No. 85 dated 17.03.2008 banned export of edible oils. The ban was lifted via Notification No. 01/2015-2020 dated 06.04.2018.

3. The firm has stated that as per Para 5.20 of HBP 2015-20 and Para 5.19 of HBP 2023, EO period should be extended by 30 months (equal to the ban duration), without composition fee or average EO requirement.

4. The firm has also stated that they have faced multiple issues in completing the EO as under :-

i. Red Sea disruptions since Jan, 2022 have caused rerouting, longer transit, increased fuel & handling costs.
ii. Freight costs have increased dramatically
iii. Ongoing global tensions have affected price-sensitive edible oil exports.
iv. Resulted in operational and trade disruptions, hampering timely fulfillment of export commitments.

Decision: The Committee further deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow EO extension for 1 year as per policy provisions pertaining to ban period.

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

<u>Case No-78: Gimatex Industries Private Limited, Maharashtra</u>
HQRPRCAPPLY00001020AM26

Subject: Request for Block EO extension in respect of EPCG Authorizations No. 0330029444 dated 11.05.2011 under 3% Concessional duty and 0330036054 dated 07.06.2013 under 0% Concessional duty.

The firm has submitted that they have already completed the EO against the said license and have submitted the EODC application. The delay in applying for block extension was unintentional and occurred due to procedural oversight.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No-79: M/s Rai Bahadur Narain Singh Sugar Mills Ltd, New Delhi
HQREPCGPRAPP00001437AM26

Subject: Request for:

i. **Consideration of third-party exports without EPCG No. on the Shipping Bill**
ii. **Accept the copy of the Installation Certificate without composition fee**
iii. **1st Block EOP Extension.**

In respect of EPCG Authorization No. 0530139336 dated 22.08.2005 under 05% Concessional Duty.

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

i. They had obtained subject EPCG Authorisation for Duty Saved amount of Rs. 44,16,504/-, with EO of Rs. 2,64,99,024 /- through export of Sugar & related products with EOP till 22.08.2017 extended EOP till 22.08.2021.
ii. After lot of efforts due to restriction, they were able to export through 3rd party i.e. M/s. K.N. Resources Pvt. Ltdand the Shipping Bill No. 2784587 dated 22.05.2020 had their name and factory address – "M/s Rai Bahadur Narain Singh Sugar Mills Limited, Laksar Plant, Uttarakhand" – as the manufacturer.
iii. At the time of export, the firm's EPCG Authorisation was not valid, and as such, Customs did not permit mentioning the Authorisation number on the shipping bills. However, upon approaching higher customs authorities, their name and factory address were permitted to be mentioned. Therefore, the firm had enclosed an Affidavit/Undertaking, NOC on stamp paper from the third party exporter declaring that the exports made by third party and manufactured by them but CLA has not accepted the Affidavit/Declarations and NOC and are insisting on the EPCG No. to have been mentioned on S/Bill.

2. Further, the firm has stated that they have submitted the Installation Certificate dated 28.03.2006 issued by Chartered Engineer in April 2006. However, the acknowledgment copy of the same is not traceable currently.

Decision:
In respect of 1st request: The Committee deliberated upon the case and decided to **remand** the case back to RA. RA may decide the case in terms of procedure prescribed in Policy Circular No. 07 dated 11.07.2002.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is

pending. There is no waiver of payment of composition fee as per Public Notice No. 15 dated 25.07.2024.

This has the approval of DG, DGFT.

In respect of 3rd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee to be paid as per Public Notice No. 15 dated 25.07.2024.

This has the approval of DG, DGFT.

Case No-80: Matrix Clothing Private Limited, Gurgaon
HQREPCGPRAPP00001427AM26

Subject: Request for Regularization of excess duty credit utilized more than 10% in respect of EPCG Authorization No. 0530161464 dated 30.08.2013 under 0% Concessional Duty.

The firm has submitted the following :-

i. They had been issued the subject EPCG Authorization with duty saved amount of Rs. 4,74,412.06. The actual Duty saved amount utilized under the authorisation is Rs. 9,70,574.40 under 2 Bill of Entries.
ii. The excess utilization of duty saved in excess of 110% was purely due to oversight. They have been regularly taking benefit of EPCG Scheme and closing the Authorisations in time.
iii. The Logistics manager relied upon the EPCG Authorisation being debited by Customs. As the Customs department didn't point out to them about any shortfall in duty saved amount, the utilization was taken on the face value and in order.
iv. They have already completed the EO in the first Block itself, as per the total duty saved amount of Rs. 9,70,574.40 and have achieved the Average Annual Turnover imposed under the Authorisation
v. They have also submitted the balance official fees on account of excess duty saved utilized to the office of CLA, New Delhi.

Decision: The Committee further deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** for Condonation of the excess utilization beyond 10% of duty saved mentioned in the EPCG Authorization Nos. 0530161464 dated 30.08.2013.

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

This has the approval of DG, DGFT.

Case No-81: M/s Mafatlal Industries Limited, Maharashtra
HQREPCGPRAPP00001435AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330045122 dated 18.08.2016 under zero Concessional duty.

The firm has submitted that they completed EO in February 2018 (2017-18). Their Navsari's - Gujrat Office shifted to Mumbai Maharashtra (Corporate Office), while shifting and kipping all the records in Storage Block /Record Room was not kept properly. It was disordered, and just dumped. However, due to the Pandemic Period of Covid 19, they were unable to submit Installation Certificate to RA Mumbai in valid period.

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

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0330045122 dated 18.08.2016	1617/000760 dated 31.08.2016 and NTG0024 dated 30.08.2016	30 09.2016	10.10.2016

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

This has the approval of DG, DGFT.

Case No-82: AWL Agri Business Limited, Ahmedabad
HQRPRCAPPLY00000981AM26

Subject: Request of 1 year EO Period Extension on account of Ban to the export of Edible Oils and Trade disruptions in respect of EPCG Authorization No. 0830007589 dated 05.10.2015 under 0% Concessional duty.

The firm has stated that they import of Moulding Machine with accessories including 2 sets of blow mold for HDPE bottle for the purposes of packaging of edible oils under the EPCG scheme. They received customs duty waiver of ₹ 18,031,402.54, with an EO (EO) of USD 1,645,451.18 to be completed in 6 years (i.e., by 05.10.2021). However, the license was extended multiple times, latest valid up to 06.04.2025.

2. The firm has further stated that DGFT Notification No. 85 dated 17.03.2008 banned export of edible oils. The ban was lifted via Notification No. 01/2015-2020 dated 06.04.2018.

3. The firm has stated that as per Para 5.20 of HBP 2015-20 and Para 5.19 of HBP 2023, EO period should be extended by 30 months (equal to the ban duration), without composition fee or average EO requirement.

4. The firm has also stated that they have faced multiple issues in completing the EO as under :-

i. Red Sea disruptions since Jan 2022 have caused rerouting, longer transit, increased fuel & handling costs.
ii. Freight costs have increased dramatically
iii. Ongoing global tensions have affected price-sensitive edible oil exports.

iv. Resulted in operational and trade disruptions, hampering timely fulfillment of export commitments.

Decision: The Committee further deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow EO extension for 1 year as per policy provisions pertaining to ban period.

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

Case No-83: Nature's First India Pvt. Ltd, Tamilnadu
HQRPRCAPPLY00000997AM26

Subject: Request for Condonation of delay in submission of Installation Certificates in respect of 5 EPCG Authorizations under 0% Concessional Duty:

i. **0530162710 dated 07.05.2014**
ii. **0530167356 dated 07.04.2016**
iii. **0530168180 dated 26.07.2016**
iv. **0530170512 dated 09.06.2017**
v. **0830005264 dated 11.01.2013**

In support of their request, the firm has stated that they have obtained all the Installation Certificates from Excise and CE where applicable, well within time as per the prescribed timeframes. But they could not submit the same to RA timely, solely due to un-awareness of the staff members about such a vital condition. They were in false sense of completion of formalities as they obtained the IC and completed the EO.

2. Further, the firm has submitted the Installation Certificate issued by Chartered Engineer & issued by Central Excise in respect of above mentioned EPCG Authorizations, the details are as under:

S. No.	License No.	BOE No. & Dated	Date of Certificate	Date of Installation of Capital Goods	Certificate issue by
1.	0530162710 dated 07.05.2014	(i) 5588400024 dated 12.05.2014 (ii) 0559002817 dated 07.05.2014 (iii) 0559002847 dated 22.05.2014 (iv) G9 dated 08.05.2014 (v) 239 dated 19.05.2014	18.06.2014	12.06.2014	Central Excise

2.	0530167356 dated 07.04.2016	(i) 6204943 dated 01.08.2016 (ii) 5221166 dated 11.05.2016 (iii) 5066655 dated 27.04.2016	16.08.2022	16.08.2016	Chartered Engineer
3.	0530168180 dated 26.07.2016	6204943 dated 01.08.2016	10.02.2017	31.01.2017	Chartered Engineer
4.	0530170512 dated 09.06.2017	(i) 2120699 dated 16.06.2017 (ii) 2166562 dated 20.06.2017 (iii) 2646210 dated 29.07.2017 (iv) 3057947 dated 31.08.2017 (v) 3417620 dated 28.09.2017	03.11.2017	31.10.2017	Chartered Engineer
5.	0830005264 dated 11.01.2013	Jd1210 dated 10.12.2012/ 9066923 dated 18.01.2013	17.12.2013	29.03.2013	Central Excise

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

This has the approval of DG, DGFT.

Case No-84: Excel Foods Private Limited, Karnataka
HQREPCGPRAPP00001434AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 6530000021 dated 18.02.2019 under zero Concessional duty.

The firm has submitted that they have procured the installation certificate with 6 months from the date of Bill of Entry. They were unaware of submitting the installation certificate to the Add. DGFT. RA Bengaluru.

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

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Inspection	Date of Issue of IC
1	6530000021 dated 18.02.2019	KA8401900046 dated 12.03.2019	10.06.2019	27.12.2019

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

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

This has the approval of DG, DGFT.

<u>Case No-85: M/s Kullu Velley Agro Fresh, Himachal Pradesh</u>
HQREPCGPRAPP00001438AM26

Subject: Request for:

a. **Extension of EO Period (EOP) by 2 Years from the date of endorsement.**
b. **Condonation of Block-wise Extension delay.**
c. **Condonation of Delay in submission of the Installation Certificate.**
d. **Addition in Export Product along with ITCHS Code with Item.**

In respect of EPCG Authorization No. 2230003180 dated 20.08.2019 under 0% Concessional duty.

The firm has submitted that :-

i. They were engaged in the cultivation, processing, and distribution of fresh fruits and vegetables, with a special focus on apples and other horticulture produce grown in the Kullu Valley. Their company operates a small-scale cold storage facility to support this activity.
ii. They had obtained EPCG License No. 2230003180 dated 20.08.2019 under the EPCG Scheme (0% concessional duty) issued by RA Chandigarh, for an actual duty saved amount of Rs. 1624127/-, with a license validity of 6 Years.
iii. However, due to the unforeseen and prolonged impact of the Covid-19 pandemic starting from March 2020, followed by subsequent waves, their business operations were significantly disrupted. Though there were signs of economic recovery in 2022, the emergence of the second wave affected their plans to initiate exports. These factors severely hindered their ability to fulfill the EO within the stipulated time.
iv. The machinery was installed within the prescribed period, and they obtained the Installation Certificate from an independent Chartered Engineer. However, due to lack of awareness, they could not submit the said certificate to RA Chandigarh within the required six-month timeline.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation/Inspection	Date of Issue of IC
1	2230003180 dated 20.08.2019	4916576 and 4916569 dated 16.09.2019	15.11.2019	16.11.2019

3. Addition of Export item as Follows:

Sr. No.	ITCHS Code	Export Item Name
1.	08061000	GRAPES FRESH
2.	08062010	RAISINS DARK SEEDLES RAISIN

4. The above items are being storage using the same machinery, and there is a nexus between the equipment and the production process, which has been established by Chartered Engineers Certificate.

Decision:

In respect of 1st request: The Committee further deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year).

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

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

This has the approval of DG, DGFT.

In respect of 4th request: The Committee deliberated upon the case and decided to **remand** the case back to RA concerned for addition of ITCHS Codes. RA may examine and decide the case as per policy on merit and Chartered Engineer Certificate submitted by the firm.

Case No-86: Popular Garments & Knit Feb Pvt. Ltd., West Bengal
HQREPCGPRAPP00001440AM26

Subject: Request for

i. **One Year EOP Extension from date of endorsement.**
ii. **Condonation of Delay in submission of the Installation Certificate.**
iii. **Non-mentioning of License No. & Date in the Shipping Bills.**

In respect of EPCG Authorization No. 0230008934 dated 08.07.2013 under 0% Concessional duty.

The firm has submitted that :-

i. This license was issued to them for a duty saved value of Rs. 8179774.29 against an EO Export for USD 829031.17 within a period of 6 years including block wise exports.

ii. The company had actually utilized the duty save value for Rs. 8087926.00, and based on that company has to export 6 times of the actual duty saved value in 6 years. As per the license the AEP NIL. But due to adverse market conditions worldwide in the textile sector during the validity of the authorization and subsequently due to Covid conditions for the next 2 years after its expiry, company could not fulfil any EO against the authorization. As soon as the situation in the international market streamlined and the company gradually picked up again its export market, started fulfilling its previous EOs against other EPCG Authorizations.

iii. Company had applied for Block wise EOP Extension on 23.12.2022 to RA as allowed in terms of Para 5.8.3 of the HBP 2009-2014, and as per the decision of the EPCG Committee Meeting 04.05.2022 (SI.No.29), towards condonation for late filing of application, but the same is pending at their end, as they have asked for the submission proof of Installation certificate. Unfortunately, they could not locate at their end, as the person who was in charge of the exports in their factor, is no more, as he had expired due to Covid.

iv. They have ongoing exports, available manufacturing capacity and immense export enquiries and opportunities that would enable them not only to fulfil this EO but also unfulfilled E.O against other Authorization if any. Presently they were fully booked with export orders and even if given an opportunity of 1 Year EOP Extension from the date of endorsement.

v. They also supply to Merchant exporters, they may engage in Third Party exports in few shipments, to complete the E.O.as early as possible. In cases were License No and Date is not present due to procedural lapse, which needs to be condoned. This is required because the RA office is not considering cases of Third-Party Exports towards application of PC 7, although the Policy and Procedural Provisions does not deny anywhere the application of PC 7 dated 11.07.2002.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0230008934 dated 08.07.2013	2709533 dated 15.07.2013, 2753000 dated 19.07.2013 and 3834869 dated18.11.2013	02.09.2013 and 27.12.2013	10.01.2014

Decision:

In respect of 1st request: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

In respect of 3rd request: The Committee deliberated upon the case and decided to accede to the request and **remand** the case back to RA. RA may decide the case in terms of procedure prescribed in Policy Circular No. 07 dated 11.07.2002.

Case No-87: Phalada Agro Research Foundations Pvt. Ltd, Bangalore.
HQREPCGPRAPP00001404AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730017372 dated 02.03.2018 under 0% Concessional Duty.

In support of their request, the firm has stated that due to unforeseen circumstances the accountant handling the EPCG License left the organization without handling over the status of pending compliance and the new accountant was unaware of the requirement to submit the Installation Certificate to the DGFT.

2. As per Installation Certificate dated 25.08.2018 issued by Chartered Engineer enclosed by the firm, Capital Goods were installed & commissioned at the firm's premises on 16.08.2018 vie BOE No. 6232228 dated 03.05.2018.

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

This has the approval of DG, DGFT.

Case No-88: AWL Agri Business Limited, Ahmedabad
HQRPRCAPPLY00001014AM26

Subject: Request of 1 year EO Period Extension i.e. beyond 6+2+ PN53 dated 20.01.2023 in respect of EPCG Authorization No. 0830007825 dated 11.12.2015 under 0% Concessional duty.

The firm has stated that they have already fulfilled a part of the EO for the said license, having completed exports of USD 241,298.64, despite facing several challenges including fluctuating sea freight costs, Covid-19 pandemic, and Red Sea trade disruptions.

Decision: The Committee further deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow EO extension for 1 year as per policy provisions due to the ban imposed on export of the export products endorsed on the EPCG authorisation.

This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

Case No-89: Shetrunjay Dyeing & Weaving Mills Limited
HQRPRCAPPLY00000797AM26

Subject: Request for condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 0330040807 dated 23.01.2015.

As per ANF 2D, the firm has stated that they have submitted IC on 17.04.2025, which RA Mumbai is not accepting. The delay in submission of installation certificate because the person was handling their import export files left suddenly in the year 2018 without handing over the charge to the new recruit.

2. Installation Certificate issued by Chartered Engineer enclosed by the firm, the details are as under:

EPCG Authorization No. & dated	Invalidation No. & dated	Date of Installation of CGs.
0330040807 dated 23/01/2015	0359021940 dated 18.02.2015	18.04.2015
	0359021939 dated 18.02.2015	18.04.2015
	0359022279 dated 05.05.2015	07.06.2015
	0359022280 dated 17.08.2015	05.11.2015

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

This has the approval of DG, DGFT.

Case No-90: Vijay Laxmi Textile Industries Private Limited, Maharashtra
HQRPRCAPPLY00000676AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330028186 dated 21.12.2010 under 3% Concessional duty.

The firm has submitted that they have fulfilled their EO and were to submit their file for grant of EODC when it was pointed out that they have not submitted installation certificate within the period. RA Mumbai has advised to approach PRC committee for delay condonation of not submitting the Installation Certificate during the period. They were unaware about the period under which they have to submit the Installation Certificate.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330028186 dated 21.12.2010	627304 dated 25.12.2010	15.02.2011	16.02.2011

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

This has the approval of DG, DGFT.

*****

[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP, = Foreign Trade Policy, HBP, v1 = Handbook of Procedure Vol. I, EO = EO, EODC = EO Discharge Certificate, EOP = EO Period, B.O.E. =Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate].

The meeting ended with a vote of thanks to the Chair.

[Issued from F. No. 01/36/218/15/AM-26/EPCG]