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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 18.12.2023 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 24/AM24 (PH) held on 18.12.2023.

The following members were present in the meeting:

1. Shri S.B.S. Reddy Addl. DGFT
2. Shri Akash Taneja Addl. DGFT
3. Shri Hardeep Singh Addl. DGFT
4. Shri Anil Aggarwal Addl. DGFT
5. Dr. S.K. Bansal Addl. DGFT
6. Shri S.C. Agarwal Addl. DGFT
7. Shri Randheep Thakur Joint DGFT
8. Shri K.M. Harilal Joint DGFT
9. Shri K.V. Tirumala Joint DGFT

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

S. No	Name of the firm	Case No.
1.	M/s. Kundan and Zeya Limited Vs. Union of India (Through its Secretary) & Anr., Kundan Care Products Limited Vs. Union of India (Through The Secretary) & Anr. And JB Jewels and Metals LLP. Vs. Union of India (Through The Secretary) & Anr.	1
2.	M/s. Lam N Fab metals Through ITS Proprietor, Mr. Hemant Jindal Vs. Union of India Through the Secretary & Anr.	2
3.	M/s. Narayani Sons India Pvt. Limited	3
4.	M/s. Harish Exporter, Mumbai	4
5.	M/s. Nazareth Alloys, Mumbai	5
6.	M/s. G V Ventures, Mumbai	6
7.	M/s. Bhansali Trailors Pvt. Ltd., Ahmednagar (MH)	7
8.	M/s. Simpex Pharma Pvt. Ltd., New Delhi	8
9.	M/s. GRP Limited, Mumbai	9
10.	M/s. Sara Sae Pvt. Ltd., Dehradun	10
11.	M/s. Halides Chemical Pvt. Ltd., Pune (MH)	11
12.	M/s. Addon Export House Limited, Mumbai	12



13.	M/s. GRIP Strapping Technologies Pvt. Ltd., Hyderabad	13
14.	M/s. RMX Industries Pvt. Ltd., Jalandhar	14
15.	M/s. ARCL Organics Limited, Kolkata	15
16.	M/s. Man Industries (India) Limited, Mumbai	16
17.	M/s.SRF Limited, New Delhi	17
18.	M/s. Mauriya Udyog Ltd., New Delhi	18
19.	M/s. Hoerbiger India Pvt. Ltd., Pune	19
20.	M/s. Parle Agro Pvt. Ltd., Mumbai	20
21.	M/s. Greenleaf Extraction Pvt. Ltd., Cochin	21
22.	M/s. Kobelco Industrial Machinery India Pvt. Ltd., Tamil Nadu	22
23.	M/s. R Rkabel Limited, Mumbai	23.
24.	M/s. Best Value Chem Pvt. Ltd., Vadodara	24.
25.	M/s. Fratelli Wines Pvt. Ltd., Mumbai	25
26.	M/s. Arcelormittal Nippon Steel India Ltd., Mumbai.	26

Case No. 01 M/s. Kundan and Zeya Limited Vs. Union of India (Through is Secretary) &Anr.,Kundan Care Products Limited Vs. Union of India (Through The Secretary) &Anr. And JB Jewels and Metals LLP . Vs. Union of India (Through The Secretary) &Anr.

F.No.01/89/180/05/AM-18/PC-2(A)/E-1749

Meeting No. 24/AM24 held on 18.12.2023

Subject: Order dated 22.11.2023, Passed by Hon'ble High Court of Delhi, in W.P. (C) 15088 / 2023 & C.M. Nos. 60285-60286/2023 in matter of Kundan and Zeya Limited Vs. Union of India (Through it's Secretary) &Anr., and W.P. (C) 15092/2023 &C.M.Nos. 60293-60294/2023 in matter of JB Jewels and Metals LLP Vs. Union of India (through it's Secretary) &Anr.

Order of Hon'ble High Court Delhi : The applicant sought relaxation of Para 1.05 (b) of Chapter-1 of Foreign Trade Policy. The present writ petition may be treated as representation of the petitioners to Policy Relaxation Committee. PRC is directed to pass orders in accordance with law within three weeks. If PRC may seek any clarification or additional documents, it shall be provided by the petitioners.

In view of direction of Hon'ble High Court Delhi the present writ petitions were treated as representations of the firm. The requests of firms were considered in PRC Meeting No.23/AM24 held on 12.12.2023 and Committee decided to call the firm for personal hearing to explain the case.

The personal hearing in terms of Para 2.59 of FTP-2015-2020 was afforded on 18.12.2023. Mr. Pradeep Garg, Mr. Deepak Gupta and Mr. Arjun Raghvendra (advocate) authorized representatives appeared on behalf of the firm and made the following submissions:-

Submissions made by the Applicant: The applicant applied for issuance of Registration Certificate for import of plain gold jewellery in respect of advance payment already made before the date of issuance of Notification No. 19/2023 dated 12.07.2023. The said items were free for imports which has been restricted for import with immediate effect by this Notification. Vide Notification No. 19/2023 dated 12.07.2023, the policy for import of the said Gold Items has been amended from "Free" to "Restricted" and "with immediate effect", without making any transitional provision for cases where advance payments have been made by Indian Importers to foreign sellers/suppliers under pre-existing / subsisting contracts, prior to the issuance of the Notification.

The Impugned Notification, insofar as it frustrates the Petitioner's pre-existing / subsisting contracts with the foreign supplier/seller for import of Gold Jewellery under HC Code 71131911 and takes away the Petitioner's accrued and vested contractual rights, is retrospective in its application and therefore contrary to law. The RA of DGFT has rejected the Petitioner's Application for grant of Registration Certificate for the imports in question. The Respondents are empowered to grant registration of the imports in question under Para 1.05(b) read with Para 2.59 of the Foreign Trade Policy.

The Rejection Letter, however, does not afford any reason whatsoever for the rejection but merely states that the Petitioner's request for Registration Certificate cannot be considered under the extant provisions of the Foreign Trade Policy. The Impugned Notification is retrospective in its application/operation inasmuch as it amends the policy for import of Gold Jewellery from "Free" to "Restricted" and "with immediate effect", without making any transitional provisions for cases where advance payment has been made by Indian Importers to foreign suppliers/sellers under pre-existing / subsisting contracts, and thereby frustrates the contracts and takes away the accrued and vested contractual rights of the Indian Importers such as the Petitioner.

The Petitioner has accrued and vested rights under its pre-existing contracts with the Seller, against which it has made huge advance payments prior to the issuance of the Notification. The Notification purports to operate retrospectively, affecting vested rights under contracts which were subsisting on the day on which the Notification came into force. The Respondents have in fact acknowledged, recognised and protected such accrued and vested rights of Indian Traders in pre-existing / subsisting contracts entered into prior to the coming into effect of any change in the Foreign Trade Policy. The best testament to this is the Impugned 'Transitional Provision' stipulated in Para 1.05(b) of Chapter-1 of the Foreign Trade Policy for allowing import/export on or after the date of the restriction. It reads as under: "(b) Item wise Import/Export Policy is delineated in the ITC (HS) Schedule I and Schedule II respectively.

The importability/ exportability of a particular item is governed by the policy as on the date of import/ export. The date of import/ export is defined in para 2.17 of HBP 2023. Bill of Lading and Shipping Bill are the key documents for deciding the date of import and export respectively. In case of change of policy from 'free' to 'restricted/prohibited/state trading' or 'otherwise regulated', the import/export already

made before the date of such regulation/restriction will not be affected. However, the import through High Sea sales will not be covered under this facility. Further, the import/export on or after the date of such regulation/restriction will be allowed for importer/ exporter who has a commitment through Irrevocable Commercial Letter of Credit (ICLC) before the date of imposition of such restriction/ regulation and shall be limited to the balance quantity, value and period available in the ICLC. For operational listing of such ICLC, the applicant shall have to register the ICLC with jurisdictional RA against computerized receipt within 15 days of imposition of any such restriction/regulation. Whenever, Government brings out a policy change of a particular item, the change will be applicable prospectively (from the date of Notification) unless otherwise provided for."

While Para 1.05(b) acknowledges, recognizes and protects the accrued and vested rights of importers/exports in fulfilling their existing contracts, it falls foul of Article 14 of the Constitution of India on account of unreasonable classification leading to manifest arbitrariness, inasmuch as it recognizes and protects such rights only in cases where payment commitment has been made by Indian importers through ICLC but simultaneously, and without any intelligible basis or criteria, denies the same treatment and protection to those cases where advance payments have been made by Indian importers. The intent and purpose behind Para 1.05 has been explained by the Respondents in Policy Circular No. 4 dated 16.08.2007 in the following words: "...the intention of Transitional Arrangements is that the principal mode of payment should be through an irrevocable commercial letter of credit, so that there is greater sanctity and assurance regarding the contract and that exporter may not be able to submit any back dated contracted documents under the Transitional Arrangement." (emphasis supplied) The above passage indicates that the idea behind affording protection to ICLC cases is that it ensures greater sanctity and assurance regarding the contract and prevents submission of back-dated contractual documents for availing benefit of the Transitional Provision. With this intent and purpose in mind, cases of advance payment, which also carry with them the same, if not better, sense of sanctity and assurance regarding the contract and also obviate any possibility of submitting back-dated contractual documents, ought to be afforded the same treatment which is being extended to ICLC cases by the Respondents. There being no intelligible basis or criteria for the Respondents to differentiate between cases of ICLC and advance payment, particularly when the intent of protecting cases having sanctity and assurance regarding the contract is fulfilled by both ICLC and advance payment, the exclusion of cases of advance payment from the scope and remit of Para 1.05(b) constitutes a case of incorrect and unreasonable classification and suffers from manifest arbitrariness, thus falling foul of Article 14 of the Constitution. Further, and without prejudice to the above, the Respondents by virtue of Para 2.59 of the Foreign Trade Policy are empowered to relax the provisions of Para 1.05(b) for allowing import in cases of advance payment, in public interest, on grounds of genuine hardship and adverse impact on trade to any person or class or category of persons from any provision of Foreign Trade Policy or any Procedures.



The manifest arbitrariness of the Respondents' actions/omissions is also evident from the fact that they have, in the past, afforded the benefit of Transitional Provisions to similar cases of advance payment, with the sole intent of protecting the accrued and vested rights of Indian Importers under pre-existing / subsisting contracts.

For instance, by way of Trade Notice No. 15 dated 31.08.2017 relating to Pigeon Peas, the Respondents had extended Transitional Provision to cases where advance payment had been made by the Indian Importers prior to the amendment of import policy from "Free" to "Restricted". By way of Trade Notice No. 19 dated 25.10.2017 relating to Moong/Urad Dal, the Respondents had extended Transitional Provision to cases where advance payment had been made by the Indian Importers prior to the amendment of import policy from "Free" to "Restricted". By way of Notification No. 4 dated 25.04.2018 relating to Peas, the Respondents while restricting the import of Peas had extended Transitional Provision to cases where advance payment had been made by the Indian Importers prior to the date of the Notification. By way of Trade Notice No. 19 dated 05.07.2018 relating to Peas, the Respondents had further relaxed the provisions of Notification No. 4 dated 25.04.2018 and allowed the benefit of Transitional Provision to cases where partial advance payments had been made by the Indian Importers prior to the date of the Notification.

There is no reason forthcoming as to why the same benefit and protection should not be afforded in the present case. There also exists judicial precedent for affording the benefit of Transitional Provisions for cases of advance payment, to protect the contractual rights of importers who had made advance payments to foreign suppliers/sellers prior to the change in policy. They have accordingly requested that the Registration Certificate as applied may be issued to them.

Decision of the Committee: The Committee heard the applicants and went through the submission made by them. The matter was discussed at length. The Committee disagreed with the arguments given by the applicant. It is not the intention of the Foreign Trade Policy to extend the benefit of transitional arrangements to cases of advance payments. The contention of the applicant that the Notification purports to operate retrospectively affecting vested rights under contracts which were subsisting on the day on which the Notification came into force was also found incorrect. The Policy regarding transitional arrangements has been clearly laid down and whenever the policy is amended with immediate effect, it is only these transitional arrangements that would operate automatically. Relaxation of the policy in the present circumstances would defeat the purpose for which the amendment was notified. After detailed discussion it was observed that there is no merit in firm's contention and the Committee accordingly decided to reject the application for grant of relaxation.



Case No. 02

**M/s. Lam N Fab Metals Throuth ITS Proprietor, Mr. Hemant
Jindal Vs. Union or India Through the Secretary &Anr.**

F.No. 01/60/162/37/AM24/PRC

Meeting No. 24/AM24 held on 18.12.2023

Subject: Writ Petition before Delhi High Court : W.P. (C) 15461/2023 & CM APPL. 61960- 61961 / 2023.

Order of Hon'ble High Court Delhi : The applicant sought relaxation of Para 1.05 (b) of Chapter-1 of Foreign Trade Policy. The present writ petition may be treated as representation of the petitioners to Policy Relaxation Committee. PRC is directed to pass orders in accordance with law within three weeks. If PRC may seek any clarification or additional documents, it shall be provided by the petitioners.

In view of direction of Hon'ble High Court Delhi the present writ petition was treated as representation of the firm. The requests of firms were considered in PRC Meeting No.23/AM24 held on 12.12.2023 and Committee decided to call the firm for personal hearing to explain the case.

The personal hearing in terms of Para 2.59 of FTP-2015-2020 was afforded on 18.12.2023. Mr. Hemant Jindal and Mr. Arjun Raghvendra (advocate) authorized representatives appeared on behalf of the firm and made the following submissions:-

Submissions made by the Applicant: The applicant applied for issuance of Registration Certificate for import of plain gold jewellery in respect of advance payment already made before the date of issuance of Notification No. 19/2023 dated 12.07.2023. The said items were free for imports which has been restricted for import with immediate effect by this Notification. Vide Notification No. 19/2023 dated 12.07.2023, the policy for import of the said Gold Items has been amended from "Free" to "Restricted" and "with immediate effect", without making any transitional provision for cases where advance payments have been made by Indian Importers to foreign sellers/suppliers under pre-existing / subsisting contracts, prior to the issuance of the Notification.

The Impugned Notification, insofar as it frustrates the Petitioner's pre-existing / subsisting contracts with the foreign supplier/seller for import of Gold Jewellery under HC Code 71131911 and takes away the Petitioner's accrued and vested contractual rights, is retrospective in its application and therefore contrary to law. The RA of DGFT has rejected the Petitioner's Application for grant of Registration Certificate for the imports in question. The Respondents are empowered to grant registration of the imports in question under Para 1.05(b) read with Para 2.59 of the Foreign Trade Policy.



The Rejection Letter, however, does not afford any reason whatsoever for the rejection but merely states that the Petitioner's request for Registration Certificate cannot be considered under the extant provisions of the Foreign Trade Policy. The Impugned Notification is retrospective in its application/operation inasmuch as it amends the policy for import of Gold Jewellery from "Free" to "Restricted" and "with immediate effect", without making any transitional provisions for cases where advance payment has been made by Indian Importers to foreign suppliers/sellers under pre-existing / subsisting contracts, and thereby frustrates the contracts and takes away the accrued and vested contractual rights of the Indian Importers such as the Petitioner.

The Petitioner has accrued and vested rights under its pre-existing contracts with the Seller, against which it has made huge advance payments prior to the issuance of the Notification. The Notification purports to operate retrospectively, affecting vested rights under contracts which were subsisting on the day on which the Notification came into force. The Respondents have in fact acknowledged, recognised and protected such accrued and vested rights of Indian Traders in pre-existing / subsisting contracts entered into prior to the coming into effect of any change in the Foreign Trade Policy. The best testament to this is the Impugned 'Transitional Provision' stipulated in Para 1.05(b) of Chapter-1 of the Foreign Trade Policy for allowing import/export on or after the date of the restriction. It reads as under: "(b) Item wise Import/Export Policy is delineated in the ITC (HS) Schedule I and Schedule II respectively.

The importability/ exportability of a particular item is governed by the policy as on the date of import/ export. The date of import/ export is defined in para 2.17 of HBP 2023. Bill of Lading and Shipping Bill are the key documents for deciding the date of import and export respectively. In case of change of policy from 'free' to 'restricted/prohibited/state trading' or 'otherwise regulated', the import/export already made before the date of such regulation/restriction will not be affected. However, the import through High Sea sales will not be covered under this facility. Further, the import/export on or after the date of such regulation/restriction will be allowed for importer/ exporter who has a commitment through Irrevocable Commercial Letter of Credit (ICLC) before the date of imposition of such restriction/ regulation and shall be limited to the balance quantity, value and period available in the ICLC. For operational listing of such ICLC, the applicant shall have to register the ICLC with jurisdictional RA against computerized receipt within 15 days of imposition of any such restriction/regulation. Whenever, Government brings out a policy change of a particular item, the change will be applicable prospectively (from the date of Notification) unless otherwise provided for."

While Para 1.05(b) acknowledges, recognizes and protects the accrued and vested rights of importers/exports in fulfilling their existing contracts, it falls foul of Article 14 of the Constitution of India on account of unreasonable classification leading to manifest arbitrariness, inasmuch as it recognizes and protects such rights only in cases where payment commitment has been made by Indian importers through ICLC but simultaneously, and without any intelligible basis or criteria, denies the same treatment and protection to those cases where advance payments have been made by Indian

importers. The intent and purpose behind Para 1.05 has been explained by the Respondents in Policy Circular No. 4 dated 16.08.2007 in the following words: "...the intention of Transitional Arrangements is that the principal mode of payment should be through an irrevocable commercial letter of credit, so that there is greater sanctity and assurance regarding the contract and that exporter may not be able to submit any back dated contracted documents under the Transitional Arrangement." (emphasis supplied) The above passage indicates that the idea behind affording protection to ICLC cases is that it ensures greater sanctity and assurance regarding the contract and prevents submission of back-dated contractual documents for availing benefit of the Transitional Provision. With this intent and purpose in mind, cases of advance payment, which also carry with them the same, if not better, sense of sanctity and assurance regarding the contract and also obviate any possibility of submitting back-dated contractual documents, ought to be afforded the same treatment which is being extended to ICLC cases by the Respondents. There being no intelligible basis or criteria for the Respondents to differentiate between cases of ICLC and advance payment, particularly when the intent of protecting cases having sanctity and assurance regarding the contract is fulfilled by both ICLC and advance payment, the exclusion of cases of advance payment from the scope and remit of Para 1.05(b) constitutes a case of incorrect and unreasonable classification and suffers from manifest arbitrariness, thus falling foul of Article 14 of the Constitution. Further, and without prejudice to the above, the Respondents by virtue of Para 2.59 of the Foreign Trade Policy are empowered to relax the provisions of Para 1.05(b) for allowing import in cases of advance payment, in public interest, on grounds of genuine hardship and adverse impact on trade to any person or class or category of persons from any provision of Foreign Trade Policy or any Procedures.

The manifest arbitrariness of the Respondents' actions/omissions is also evident from the fact that they have, in the past, afforded the benefit of Transitional Provisions to similar cases of advance payment, with the sole intent of protecting the accrued and vested rights of Indian Importers under pre-existing / subsisting contracts.

For instance, by way of Trade Notice No. 15 dated 31.08.2017 relating to Pigeon Peas, the Respondents had extended Transitional Provision to cases where advance payment had been made by the Indian Importers prior to the amendment of import policy from "Free" to "Restricted". By way of Trade Notice No. 19 dated 25.10.2017 relating to Moong/Urad Dal, the Respondents had extended Transitional Provision to cases where advance payment had been made by the Indian Importers prior to the amendment of import policy from "Free" to "Restricted". By way of Notification No. 4 dated 25.04.2018 relating to Peas, the Respondents while restricting the import of Peas had extended Transitional Provision to cases where advance payment had been made by the Indian Importers prior to the date of the Notification. By way of Trade Notice No. 19 dated 05.07.2018 relating to Peas, the Respondents had further relaxed the provisions of Notification No. 4 dated 25.04.2018 and allowed the benefit of Transitional Provision to cases where partial advance payments had been made by the Indian Importers prior to the date of the Notification.



There is no reason forthcoming as to why the same benefit and protection should not be afforded in the present case. There also exists judicial precedent for affording the benefit of Transitional Provisions for cases of advance payment, to protect the contractual rights of importers who had made advance payments to foreign suppliers/sellers prior to the change in policy. They have accordingly requested that the Registration Certificate as applied may be issued to them.

Decision of the Committee: The Committee heard the applicants and went through the submission made by them. The matter was discussed at length. The Committee disagreed with the arguments given by the applicant. It is not the intention of the Foreign Trade Policy to extend the benefit of transitional arrangements to cases of advance payments. The contention of the applicant that the Notification purports to operate retrospectively affecting vested rights under contracts which were subsisting on the day on which the Notification came into force was also found incorrect. The Policy regarding transitional arrangements has been clearly laid down and whenever the policy is amended with immediate effect, it is only these transitional arrangements that would operate automatically. Relaxation of the policy in the present circumstances would defeat the purpose for which the amendment was notified. After detailed discussion it was observed that there is no merit in firm's contention and the Committee accordingly decided to reject the application for grant of relaxation.

Case No. 03

M/s. Narayani Sons India Pvt. Limited

F.No.01/60/162/38/AM24/PRC

Meeting No. 24/AM24 held on 18.12.2023

Subject: Regularization of EPCG License No.0230002507 dated 31.07.2007, 0230002697 dated 16.10.2007, 0230003040 dated 26.02.2008 and 0230003185 dated 16.04.2008.

Order of Hon'ble High Court of Cuttack W.P.(C) 2695 of 2017 : The applicant sought regularization of shifting of capital goods imported under EPCG scheme in the terms of FTP, 2004-2009 and Handbook of Procedure. The Hon'ble Court granted permission for shifting of other machinery apart from the Screening Plant before the authorities. DGFT shall consider and dispose of the case at an early date in accordance with law.

In view of direction of Hon'ble High Court of Cuttack the present writ petition was treated as representation of the firm. The requests of firms were considered in PRC Meeting No.23/AM24 held on 12.12.2023 and the Committee decided to call the firm for personal hearing to explain the case.



The personal hearing in terms of Para 2.59 of FTP-2015-2020 was afforded on 18.12.2023. Mr. Bijay Kumar Das authorized representatives appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant Statement:

The applicant stated that they applied for the Regularization of Shifting of Capital Goods as per Hon'ble High Court of Odisha, Cuttack on dated 23.07.2017 vide W.P.(C) No.2695/2017 Ref. No.NSIPL/2023-24. E.O. has been fulfilled by them. They requested for regularise the same upon payment of the fine amount which they are willing to pay so that RA Kolkata can redeem their EPCG Authorization upon receiving a favourable order from the EPCG Committee.

Report of RA, Kolkata was also seen.

Decision: The Committee heard and examined the submission made by the firm and discussed the matter at length with respect to Court Order passed by the Hon'ble High Court of Cuttack. Accordingly, the Committee decided to condone the procedural lapse of not taking permission for shifting of capital goods from one unit to another unit and allowed the firm to relocate its Screening Plant/machinery at Jilling Langalota Iron & Manganese Mines of M/s. Essel Mining & Industries Ltd. This will be allowed subject to payment of Rs. 10,000/- (Rs.Ten thousand only) as composition fee and submission of Undertaking as per the Order of the Hon'ble Court. This is also subject to the condition that the capital goods are not sold before issue of EODC. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 04 M/s. Harish Exporter, Mumbai

F.No. HQRPRCAPPLY00228029AM22

Meeting No.24/AM24 held on 18.12.2023

Subject: To Modify MEIS / ROSCTL e-COM module to enable to file eligible claim to Duty Credit License wherein they have opted to claim MEIS instead of higher ROSCTL claim.

This is a deferred case of PRC Meeting No.19/AM24 held on 27.10.2023 (Case No.01) wherein Committee decided to call the firm for personal hearing. No one appeared on behalf of the firm.



Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. Earlier this case was deferred at PRC Meeting No.08/AM23 held on 28.06.2022 (Case No.12), wherein Committee refer the issue to PC-3 Division for its examination and resolution. Now PC-3 Division has furnished their comments in the matter. The applicant stated that their export products are eligible for MEIS as well as RoSCTL. They intend to claim RoSCTL benefits for the exports made by them from 01.08.2019 onwards. Apparently they observed that while making online application for RoSCTL claim, MEIS benefit of Rs.9,74,741/- granted for 6 shipping bills filed for the exports made during the period from 07.03.2019 to 31.7.2019 is getting deducted. They submit that MEIS benefit alone was claimed in respect of the 6 shipping bills and did not claim RoSCTL benefit for the said exports. Therefore, there is no double benefit that has been claimed by them. They understand that since MEIS benefit has been withdrawn retrospectively vide PN No.58 dated 29.01.2020, the same is getting deducted from the RoSCTL of the subsequent shipping bills being claimed now. Had they known about withdrawal of MEIS benefit retrospectively they would have filed shipping bills claiming RoSCTL benefit instead of MEIS benefit. In that case they would have been sanctioned RoSCTL which would be of higher amount than and the same would not have been deducted from RoSCTL being claimed for subsequent period.

Further stated that with respect to the 10 of the 16 shipping bills, where they tried to apply MEIS benefit amounting to Rs.18,96,360/-, where they have claimed only MEIS benefit and no RoSCTL benefit, the online portal initially showed MEIS benefit as ZERO for ITC HS code pertaining to garments and made-ups. However, in May 2021, they have been granted the benefit of MEIS in respect of 5 shipping bills (out of 10 shipping bills) for the export of products other than garments and made-ups. Hence, they are requesting to modify MEIS/ROSCTL e-com module to enable to file eligible claim of Duty Credit license wherein they have opted to claim MEIS instead of higher RoSCTL claim.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 18.12.2023. However, the firm did not appear in the Personal Hearing. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

Case No. 05 M/s. Nazareth Alloys, Mumbai

F.No.HQRPRCAPPLY00006025AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: Extension of EOP against Advance Authorization no. 0310025780 dated 03.02.2000



The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 18.12.2023. No one appeared on behalf of the firm.

Applicant's statement: This is a review case of PRC Meeting No.20/AM24 held on 14.11.2023 (Case No.12) wherein Committee decided to reject the case. In this review application firm has stated that DGFT has already granted an extension till 30.11.2023 and there is no further request for grant of EO extension as mentioned in the decision. They have already communicated to DGFT through email & vide letter dated 30.10.2023, that there are discrepancies in the report forwarded by RA. It will be seen as per S.No.10 of RA report the norms applied for the above license for issue of EODC there, that there is no excess import of Brass Scrap as mentioned in sr.no.7 of RLA report. Hence they are requesting to allow Extension of EOP against Advance Authorization no. 0310025780 dated 03.02.2000.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 18.12.2023. However, the firm did not appear in the Personal Hearing. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

Case No. 06 M/s. G V Ventures, Mumbai

F.No. HQRPRCAPPLY00005995AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: To allow MEIS benefit against 32 shipping bills.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 18.12.2023. Mr. Shivdas Nair authorized representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: This is a review case of PRC Meeting No.19/AM24 held on 27.10.2023 (Case No.17) wherein Committee decided to maintain rejection the earlier decision of PRC Meeting No.11/AM24 held on 20.07.2023 (Case No.01). In the review application the applicant stated that PRC has accepted their contention that RoSCTL benefit should be accorded to them, however, the only concern of PRC is in execution of the decision due to limitation of the EDI systems in the automated environment. As per para 9.03 of HBP 2015-2020 which read as "wherever any application for supplementary claim is received, within specified time limits, such

application may also be considered after imposing a cut @2% on the entitlement". None of the para of FTP mandates that the original scrip should be utilized for issuance of supplementary license. The policy related to supplementary license is clearly stated vide para 9.03 of HBP. It is very clearly that there is no condition/provision in the FTP that for issuance of supplementary license the original license has to be unused/unutilized. The objective of the FTP states that trade facilitation is a priority of the Government for cutting down the transaction cost and time to make Indian exports more competitive. When a software regulates the entire process, the DGFT may have a reasonable objection in processing their supplementary application. The PRC has correctly pointed out that in the computerized environment, when the governance of RoSCTL is online, it is difficult to proceed as original RoSCTL has already been utilised by them. Hence they are requesting to allow RoSCTL benefit against 32 S/Bills.

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it decided to maintain the rejection of the earlier decision of PRC Meeting No.19/AM23 held on 27.10.2023 (Case No. 17).

(Action: Applicant)

Case No. 07 M/s. Bhansali Trailors Pvt. Ltd., Ahmednagar (MH)

F.No.HQRPRCAPPLY00000021AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: To allow MEIS benefit against 7 Shipping Bills Nos. (i) 4998848 dated 06.09.2020, (ii) 5093038 dated 10.09.2020, (iii) 5737382 dated 09.10.2020, (iv) 5992147 dated 20.10.2020, (v) 5995786 dated 20.10.2020, (vi) 7417245 dated 23.12.2020 and (vii) 7417087 dated 23.12.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 18.12.2023. Ms. Pooja Ajinkya Bhansali and Mr. Ajinkya Sanjay Bhansali authorized representatives appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant's statement: This is a review case of PRC Meeting No.35/AM23 held on 16.03.2023 wherein Committee reject the case. In this review application the applicant stated that they are in the business of manufacturing and export of agricultural implements. They were eligible to claim benefit under MEIS Scheme. They had claimed MEIS benefit August 2020. After this month they were facing system issues due to which they were unable to claim benefit for month of September 2020 to December 2020. In the month of April they noticed that some seven shipping bills remains



unclaimed and that amount is high i.e. MEIS benefit of 5,13,000. Thereafter they tried reaching DGFT to provide the platform where they can claim the same. PRC has been rejected their request. Further, they had also raised a application to PRC committee on 8th March 2023, where committee is telling that they called us for meeting but no intimation regarding same has been received from the PRC committee on their mail address. Also, the final decision of the committee has also not been communicated by any means. Hence they are requesting to allow MEIS benefit against above mentioned 7 Shipping Bills.

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and decided to refer the case to Policy-3 for examination and resolution. The firm has been advised to submit all necessary documents to Policy-3.

(Action: Applicant/PC-3)

Case No. 08 M/s. Simpex Pharma Pvt. Ltd., New Delhi

F.No.HQRPRCAPPLY00002289AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: Clubbing of Advance Authorization no. 0510400410 dated 11.11.2016 and 0510405628 dated 13.02.2018.

Applicant's statement: The applicant stated that para (xv) and particularly para (xv) (b) of PN 70 dated 30.01.2019 does attract in their applicant for clubbing and thereby issuing redemption letter for authorizations in question on the grounds that only 1 of the 2 authorizations had been issued with additional rider of Appendix 4J, whereas the bar is attracted where all the authorizations that is to be applied for clubbing falls under Appendix 4J, since the first limb of the para is in plural, i.e. Authorizations. Therefore, the very first limb of para(xv) is attracted in cases where all the authorizations purported to be clubbed falls under Appendix 4 J. That even para (xv) (b) is not attracted in this matter on account of the fact that the Appellant and Authorizations holder had successfully fulfilled the EO within initial period of 12 months from the date of each import. However, under the said provision the date of export to be reckoned from the date of 1st import. In their case under License No.0510400410 dated 1.11.2016, 1st import was made on 05.12.2016 and the last on 16.10.2017 (well within 12 months from the date of issuance of authorization complying the then provision) and the last export was made on 19.06.2018. That the authorizations holder performed all his acts and omissions well before the date of issuance of PN 70 dated 30.01.2019 whereas their last export under the clubbed application for redemption was made on 30.01.2019, Invoice & ARE date and 01.02.2019 S/Bills date. Hence they are requesting to allow clubbing of above mentioned authorizations.



Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length and it observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach RA and the clubbing request of the applicant will be examined and resolved by RA.

(Action: Applicant/RA-CLA, New Delhi)

Case No. 09 M/s. GRP Limited, Mumbai

F.No.HQRPRCAPPLY00005968AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: To consideration of additional export against redeemed advance license no. 0310823467 dated 31.08.2018.

Applicant Statement: The applicant stated that they have taken AAs for export item reclaimed rubber respectively AA No.0310814718 dated 20.07.2017 and AA No.0310823467 dated 31.08.2018. As export item is same, some shipments of AA dt.31.08.2018 had been erroneously exported against AA No.0310814718 dt 20.07.2017 instead of AA No.0310823467 dt.31.08.2018. AA No.0310814718 have been clubbed with AA No.0310814532 dt.10.07.2017 and redeemed without considering these Shipments. Hence they are requesting to consideration of additional export against redeemed advance license no. 0310823467 dated 31.08.2018.

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

(Action: Applicant)

Case No. 10 M/s. Sara Sae Pvt. Ltd., Dehradun

F.No.HQRPRCAPPLY00005987AM23

Meeting No. 24/AM24 held on 18.12.2023



Subject: Extension in EOP against Advance Authorization no. 0510414577 dated 07.07.2020.

Applicant Statement: This case was last considered in PRC Meeting No.16/AM24 held on 06.10.2023 (Case No.16) wherein Committee decided to accede to the request and allowed further EOP extension for 6 months. The RA New Delhi was granted EO extension up to 07.07.2022 and declines to extend the further EOP because the PRC Committee was granted six month extension which was 07.01.2022 to 07.07.2022. In the past oil business downturn and the Corona pandemic prevented them from exporting the goods on time as requested by the customer and as a result of delay, the customer put the order on hold. The customer has updated the value of the export products and is now prepared to receive the order. Hence they are requesting to allow EOP extension up to 31.03.2024 against subject license.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension upto 31.03.2024 of Advance Authorization No. 0510414577 dated 07.07.2020 subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA, New Delhi)

Case No. 11 M/s. Halides Chemical Pvt. Ltd., Pune (MH)

F.No.HQRPRCAPPLY00005994AM24

Meeting No. 24/AM24 held on 18.12.2023

Subject: Revalidation of MEIS Scrip no. 3119062006 dated 07.02.2022, 3119062062 dated 08.02.2022 and 3119062857 dated 11.03.2022.

Applicant's statement: The applicant stated that they received 3 issued MEIS scrip but when they start renovation working of their office premises above mentioned scrip was misplaced. Now last week they found issued MEIS scrip. But the validity period of the MEIS scrip is expired. Hence they are requesting to allow revalidation of above mentioned MEISscrips.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any

genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No. 12 M/s. Addon Export House Limited, Mumbai

F.No.HQRPRCAPPLY00005986AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: Revalidation of DFIA no. 0311010424 dated 13.01.2023.

Applicant's statement: The applicant stated that due to some DGFT portal issue, their BRC realized against S/Bill No.4311022 dated 23.02.2017 was showing 3 times and because of which their CIF value is coming more. There were mistake in the application but RA issued the license. Hence they are requesting to allow revalidation of subject DFIA.

Decision: The Committee having examined the statement made by the applicant in its application decided to defer the case to seek a detailed report from RA, Mumbai, before taking the final decision.

(Action: Applicant/ RA-Mumbai)

Case No. 13 M/s. GRIP Strapping Technologies Pvt. Ltd., Hyderabad

F.No.HQRPRCAPPLY00005991AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: Revalidation of 6 DFIA numbers : (i) 0910067988 dated 11.09.2019, (ii) 0910068213 dated 21.11.2019, (iii) 0910068214 and 21.11.2019, (iv) 0910068215 dated 21.11.2019 (v) 0910068216 dated 21.11.2019 & (vi) 0310839531 dated 12.11.2020.

Applicant's statement: This is review case of PRC Meeting No.02/AM24 held on 09.05.2023 (Case No.01) wherein Committee decided to maintain rejection of the earlier decision of PRC meeting No.20/AM23 dated 29.11.2022. Now in the review application they have stated that please reconsider their request based on the consideration of a same case and granted six months extension to M/s. Sailmpex, Mumbai approved in Meeting No.11/AM23 held on 02.08.2022. The subject DFIA licenses were valid up to



30.11.2020 & 30.11.2021 and due to unprecedented situation and because of outbreak of Covid Pandemic it has become difficult for them to claim any benefit against the authorization. The covid epidemic upended world wide movement of cargoes and brought in unprecedented volatility in prices of commodities across the board. Hence they are requesting to allow revalidation of above mentioned DFIA's.

Decision: The Committee reviewed the case on the basis of justification furnished by the applicant and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No. 02/AM24 held on 09.05.2023 (Case No.01)

(Action: Applicant)

Case No. 14 M/s. RMX Industries Pvt. Ltd., Jalandhar

F.NO. HQRPRCAPPLY0005992AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: To Consider exports of net basis made inadvertently by mentioning draw back Scheme instead of Advance Authorization no. 3011001052 dated 19.08.2021.

Applicant's statement: The applicant stated that inadvertently they shipped few consignment under Drawback instead of subject Advance Authorization consisting of imported material procured under above said authorization on net to net basis. It was a technical error made by one of their employees while feeding the S/Bills in ICE GATE portal which was recently came to their knowledge. They further requested to allow them to surrender the DBK amount along with interest and consider their export made under DBK to subject Advance Authorization. Hence they are requesting to Consider exports of net basis made inadvertently by mentioning draw back Scheme instead of Advance Authorization no. 3011001052 dated 19.08.2021.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length and it observed that no policy relaxation is involved in this case. Firm may approach Custom for conversion of shipping bill, if admissible.

(Action: Applicant)



Case No. 15 **M/s. ARCL Organics Limited, Kolkata**

F.No.HQRPRCAPPLY00005996AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: Revalidation of Advance Authorization no. 0210209712 dated 24.01.2020.

Applicant's statement: The applicant stated that they could not complete the import on basis of actual exports within this revalidated period allowed by RA. During the challenging period of the Covid-19 pandemic and its prolonged impact, they encountered significant disruptions. Their suppliers prioritized orders with higher prices over the lower price contracts already they had with them, leading to indefinite delays in their consignments. These situations compelled them to source melamine from the domestic market at substantially higher costs, escalating from Rs. 55 to even Rs. 280 / kg. This unforeseen expense not only strained their financials but also impacted their planned export commitments. Furthermore, the removal of the \$331 per MT anti dumping duty on their imports has greatly affected their cost structure. Hence they are requesting to allow six month revalidation against subject license.

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

(Action: Applicant)

Case No. 16 **M/s. Man Industries (India) Limited, Mumbai**

F.No.HQRPRCAPPLY00005997AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: Revalidation of Advance Authorization no. 0311006927 dated 14.09.2021

Applicant's statement: The applicant stated that they have completed the 97% export obligation under the above AA. However, they have not been able to complete the import of entitled quantity of Steel under the said AA for unavoidable reasons. There

was a delay from their customer's side in taking delivery of the ordered quantity of pipes. This was because their business took a severe hit due to the effects of the Corona pandemic and its after effects which affected the entire world. Due to the adverse financial condition of their business, their customer could not make timely financial arrangements for taking delivery of the pipes. Hence they are requesting to allow six month revalidation against subject license.

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

(Action: Applicant)

Case No. 17 M/s.SRF Limited, New Delhi

F.No.HQRPRCAPPLY00005998AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: Accounting of export made under 41 nos of shipping bills (Refer Table "A" below) towards discharge of EO in Advance Authorization no. 0510409579 dated 05.02.2019 for regularization purpose.

Applicant's statement: The applicant stated that they have exported under 41 S/Bills where exports are affected by mentioning subject AA. They have inadvertently mentioned AA No.0510406445 dated 14.05.2018. This AA had already been redeemed with 100% export obligation as per redemption letter dated 20.04.2023. The subject license was also in use concurrently. The exports under above 41 S/Bills were to be accounted for against the AA No.0510409579. The exports against 41 S/Bills have not been included and considered for fulfillment of an export obligation against AA No.0510406445 dated 14.05.2018. The exports against 41 S/Bills were to be accounted for against the AA No.0510409579 dated 05.02.2019. They will submit an Affidavit to confirm that above 41 S/Bills which are to be accounted for and/or shall not be accounted for under any other Authorization for redemption purposes. Hence they are requesting to allow relaxation under para 2.59 of FTP for accounting of exports made under 41 S/Bills towards discharge of EO in AA No.0510409579 dated 05.02.2019 for regularization purpose.



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

(Action: Applicant)

Case No. 18 M/s. Mauriya Udyog Ltd., New Delhi

F.No.HQRPRCAPPLY00006007AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: Extension of EOP against Advance Authorization no. 0510415952 dated 20.11.2020 and 0511002862 dated 28.05.2021.

Applicant's statement: The applicant stated that the global helium market has been experiencing a Helium Shortage since the beginning of 2022. Due to the current shortage of helium gas caused by the Ukraine-Russia war, they are unable to fulfill their export commitments for the cylinders used for helium gas. The situation has led to a significant impact on the supply of helium and as a result, they faced challenges in meeting the export demand for the cylinders. They are closely monitoring the developments and will make every effort to resume the export of cylinders as soon as the helium supply situation improves. Hence they are requesting to allow EOP extension up to 30.05.2024 to fulfill the EO against subject license.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension upto 31.05.2024 in both Advance Authorizations No. 0510415952 dated 20.11.2020 and 0511002862 dated 28.05.2021 subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA, New Delhi)

Case No. 19 M/s. Hoerbiger India Pvt. Ltd., Pune

F.No.HQRPRCAPPLY00006043AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: To allow MEIS benefit against following 238 shipping bills:

1	2020-21	2720711	19.05.2020
2	2020-21	2731656	19.05.2020
3	2020-21	2764466	21.05.2020
4	2020-21	2828924	26.05.2020
5	2020-21	2863313	27.05.2020
6	2020-21	2876147	28.05.2020
7	2020-21	2960612	02.06.2020
8	2020-21	3078325	09.06.2020
9	2020-21	3134983	11.06.2020
10	2020-21	3198314	16.06.2020
11	2020-21	3315523	20.06.2020
12	2020-21	3374252	23.06.2020
13	2020-21	3374451	23.06.2020
14	2020-21	3375477	23.06.2020
15	2020-21	3386415	24.06.2020
16	2020-21	3495193	29.06.2020
17	2020-21	3535321	01.07.2020
18	2020-21	3552370	01.07.2020
19	2020-21	3576887	02.07.2020
20	2020-21	3592934	03.07.2020
21	2020-21	3608427	04.07.2020
22	2020-21	3633889	06.07.2020
23	2020-21	3721337	10.07.2020
24	2020-21	3727659	10.07.2020
25	2020-21	3784658	13.07.2020

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26	2020-21	3786176	13.07.2020
27	2020-21	3846645	16.07.2020
28	2020-21	3866393	17.07.2020
29	2020-21	3891775	18.07.2020
30	2020-21	3939588	20.07.2020
31	2020-21	3943253	20.07.2020
32	2020-21	3955579	21.07.2020
33	2020-21	3994251	22.07.2020
34	2020-21	4081724	27.07.2020
35	2020-21	4100474	27.07.2020
36	2020-21	4102201	27.07.2020
37	2020-21	4125982	28.07.2020
38	2020-21	4221478	01.08.2020
39	2020-21	4238396	03.08.2020
40	2020-21	4298722	06.08.2020
41	2020-21	4339069	07.08.2020
42	2020-21	4347722	08.08.2020
43	2020-21	4412233	11.08.2020
44	2020-21	4423836	12.08.2020
45	2020-21	4464052	13.08.2020
46	2020-21	4490846	14.08.2020
47	2020-21	4490923	14.08.2020
48	2020-21	4572164	19.08.2020
49	2020-21	4596734	20.08.2020
50	2020-21	4604690	20.08.2020

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51	2020-21	4691874	25.08.2020
52	2020-21	4796454	29.08.2020
53	2020-21	4798374	29.08.2020
54	2020-21	4823312	29.08.2020
55	2020-21	4854174	01.09.2020
56	2020-21	4862577	01.09.2020
57	2020-21	4907254	02.09.2020
58	2020-21	4945643	04.09.2020
59	2020-21	4953487	04.09.2020
60	2020-21	4971882	05.09.2020
61	2020-21	5025705	08.09.2020
62	2020-21	5112606	11.09.2020
63	2020-21	5168050	14.09.2020
64	2020-21	5255287	17.09.2020
65	2020-21	5410782	24.09.2020
66	2020-21	5479480	28.09.2020
67	2020-21	5516050	29.09.2020
68	2020-21	5645900	05.10.2020
69	2020-21	5678538	07.10.2020
70	2020-21	5726890	08.10.2020
71	2020-21	5751836	09.10.2020
72	2020-21	5794780	12.10.2020
73	2020-21	5809971	13.10.2020
74	2020-21	5816512	13.10.2020
75	2020-21	5863771	15.10.2020



76	2020-21	5869917	15.10.2020
77	2020-21	5870365	15.10.2020
78	2020-21	5899423	16.10.2020
79	2020-21	5949910	19.10.2020
80	2020-21	5967968	19.10.2020
81	2020-21	5989140	20.10.2020
82	2020-21	6077372	23.10.2020
83	2020-21	6085789	24.10.2020
84	2020-21	6107995	26.10.2020
85	2020-21	6195979	29.10.2020
86	2020-21	6197871	29.10.2020
87	2020-21	6292983	02.11.2020
88	2020-21	6296911	03.11.2020
89	2020-21	6316886	03.11.2020
90	2020-21	6357805	05.11.2020
91	2020-21	6436559	09.11.2020
92	2020-21	6455836	10.11.2020
93	2020-21	6509489	11.11.2020
94	2020-21	6528142	12.11.2020
95	2020-21	6528177	12.11.2020
96	2020-21	6595864	17.11.2020
97	2020-21	6675673	21.11.2020
98	2020-21	6825868	27.11.2020
99	2020-21	6828174	28.11.2020
100	2020-21	6839662	28.11.2020



101	2020-21	6886189	01.12.2020
102	2020-21	6929141	02.12.2020
103	2020-21	6953900	03.12.2020
104	2020-21	6997111	05.12.2020
105	2020-21	7045490	07.12.2020
106	2020-21	7071416	08.12.2020
107	2020-21	7117754	10.12.2020
108	2020-21	7123923	10.12.2020
109	2020-21	7198923	14.12.2020
110	2020-21	7236999	16.12.2020
111	2020-21	7298896	18.12.2020
112	2020-21	7298902	18.12.2020
113	2020-21	7349196	21.12.2020
114	2020-21	7355404	21.12.2020
115	2020-21	7379300	22.12.2020
116	2020-21	7382919	22.12.2020
117	2020-21	7403539	23.12.2020
118	2020-21	7508037	28.12.2020
119	2020-21	7516152	28.12.2020
120	2020-21	7530076	29.12.2020
121	2020-21	7549082	29.12.2020
122	2019-20	1193130	05/02/2020
123	2019-20	1338437	12/02/2020
124	2019-20	1432535	16/02/2020
125	2019-20	1523464	19/02/2020

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126	2019-20	1572513	21/02/2020
127	2019-20	1602199	22/02/2020
128	2019-20	1641925	24/02/2020
129	2019-20	1939060	06/03/2020
130	2019-20	2205298	17/03/2020
131	2019-20	2227045	18/03/2020
132	2019-20	2410482	15/04/2020
133	2019-20	2671649	15/05/2020
134	2019-20	3830630	30.04.2019
135	2019-20	3914370	03.05.2019
136	2019-20	4523158	29.05.2019
137	2019-20	4530993	30.05.2019
138	2019-20	4803003	11.06.2019
139	2019-20	4888289	15.06.2019
140	2019-20	4923958	17.06.2019
141	2019-20	5042917	21.06.2019
142	2019-20	5130928	25.06.2019
143	2019-20	5157899	26.06.2019
144	2019-20	5162174	27.06.2019
145	2019-20	5282885	02.07.2019
146	2019-20	5339687	04.07.2019
147	2019-20	5542858	13.07.2019
148	2019-20	5910652	30.07.2019
149	2019-20	6203646	12.08.2019
150	2019-20	6318799	19.08.2019

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151	2019-20	6359805	20.08.2019
152	2019-20	6575946	29.08.2019
153	2019-20	6827977	10.09.2019
154	2019-20	7581179	15.10.2019
155	2019-20	7835780	24.10.2019
156	2019-20	7913325	29.10.2019
157	2019-20	7944533	31.10.2019
158	2019-20	8121185	08.11.2019
159	2019-20	8362893	19.11.2019
160	2019-20	8545074	27.11.2019
161	2019-20	8676892	02.12.2019
162	2019-20	8888826	11.12.2019
163	2019-20	8929015	13.12.2019
164	2019-20	9097407	20.12.2019
165	2019-20	9118014	21.12.2019
166	2019-20	9277789	28.12.2019
167	2019-20	9349464	31.12.2019
168	2019-20	9387025	02.01.2020
169	2019-20	9900615	25/01/2020
170	2018-19	1175305	1/8/2019
171	2018-19	1542183	24/01/2019
172	2018-19	1573414	25/01/2019
173	2018-19	1658151	30/01/2019
174	2018-19	1715126	31/01/2019
175	2018-19	1742722	01/02/2019

07/01/20

176	2018-19	1835187	06/02/2019
177	2018-19	1842092	06/02/2019
178	2018-19	1851172	06/02/2019
179	2018-19	1913580	08/02/2019
180	2018-19	1913762	08/02/2019
181	2018-19	1969305	12/02/2019
182	2018-19	2068063	15/02/2019
183	2018-19	2071523	15/02/2019
184	2018-19	2113986	18/02/2019
185	2018-19	2181821	20/02/2019
186	2018-19	2252508	23/02/2019
187	2018-19	2296966	25/02/2019
188	2018-19	2363903	27/02/2019
189	2018-19	2398656	28/02/2019
190	2018-19	2878880	20/03/2019
191	2018-19	2942328	23/03/2019
192	2018-19	3153024	30/03/2019
193	2018-19	4110456	10.04.2018
194	2018-19	4302437	19.04.2018
195	2018-19	4367851	21.04.2018
196	2018-19	4786466	10.05.2018
197	2018-19	4935066	17.05.2018
198	2018-19	5439321	08.06.2018
199	2018-19	5439915	08.06.2018
200	2018-19	5532500	13.06.2018

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201	2018-19	5568931	14.06.2018
202	2018-19	5583734	15.06.2018
203	2018-19	5655460	19.06.2018
204	2018-19	5734586	22.06.2018
205	2018-19	5817105	26.06.2018
206	2018-19	5817112	26.06.2018
207	2018-19	5961381	02.07.2018
208	2018-19	5961588	02.07.2018
209	2018-19	5982446	03.07.2018
210	2018-19	6315833	7/18/2018
211	2018-19	6535227	7/30/2018
212	2018-19	6563362	7/31/2018
213	2018-19	6954851	8/17/2018
214	2018-19	7128752	8/25/2018
215	2018-19	7168451	8/27/2018
216	2018-19	7365142	9/4/2018
217	2018-19	7395839	9/6/2018
218	2018-19	7471204	9/10/2018
219	2018-19	7710130	9/20/2018
220	2018-19	7875175	9/27/2018
221	2018-19	7992708	10/3/2018
222	2018-19	8000366	10/3/2018
223	2018-19	8044528	10/5/2018
224	2018-19	8270504	10/15/2018
225	2018-19	8350678	10/20/2018

9-15

226	2018-19	8456334	10/24/2018
227	2018-19	8501366	10/26/2018
228	2018-19	8657325	01/11/2018
229	2018-19	9046522	22/11/2018
230	2018-19	9153450	27/11/2018
231	2018-19	9328581	04/12/2018
232	2018-19	9339957	04/12/2018
233	2018-19	9526536	10/12/2018
234	2018-19	9678784	17/12/2018
235	2018-19	9681189	17/12/2018
236	2018-19	9767194	20/12/2018
237	2018-19	9830072	22/12/2018
238	2018-19	9929209	27/12/2018

Applicant's statement: The applicant stated that due to technical problem their eBRCs generated after 2 years after export payment received. The benefit of MEIS could not received by them. They apply pending MEIS benefit and waiver in late cut fee due to BRC is not generated. Hence they are requesting to allow pending MEIS benefit and waiver of late cut fee.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC the firm has faced the problem which was beyond their control. Accordingly, the Committee has decided to allow MEIS benefit against those shipping bills whose realization has happened within time and e-BRC have been uploaded by the bank after stipulated time. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 20

M/s. Parle Agro Pvt. Ltd., Mumbai



F.No.HQRPRCAPPLY00006035AM24

Meeting No.24/AM24 held on 18.12.2023

Subject: Revalidation of MEIS Scrip no. 0319331859 dated 08.11.2021.

Applicant's statement: The applicant stated that the machineries are sourced from the best manufacturers either indigenously based or from overseas countries. For the importing machineries, they pay the duty in cash or through transferable duty credit scrips like MEIS / RODTEP, which are either own or bought from the market as per requirement/availability. In this context for payment of duty towards imported capital goods in May 2022, they had purchased MEIS dated 08.10.2021 of duty credit value of Rs. 17,16,542.00. The MEIS was partially utilized in 2022 for payment of total duties Rs. 8,67,329.47 against BOE Nos. 9166602 dated 18.06.2022, 9632340 dated 20.07.2022 and 2347671 dated 08.09.2022 balance duty credit in MEIS is Rs. 8,49,212.53. But they could not utilize the balance duty credit before the expiry of date of 08.10.2022. Hence they are requesting to allow six month revalidation against subject MEIS scrip.

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

(Action: Applicant)

Case No. 21 M/s. Greenleaf Extraction Pvt. Ltd., Cochin

F.No.HQRPRCAPPLY00006033AM24

Meeting No. 24/AM24 held on 18.12.2023

Subject: To Relaxation the policy provision and extend the EO for additional of 120 days from the date of approval of PRC for each imports for the pending quantity for export of spices for EOU

Applicant's statement: The applicant stated that they export Spices Oil and Oleoresins, for which import various Spices like Black Pepper, Ginger, Nutmeg, Mace and White Pepper etc. As per the provisions of HBP, in case of import of spices like Pepper, Cardamom and Chillies for manufacture of Spices Oil and Oleoresins, they are required to export within 120 days. Currently, they have three case where they had imported sum of 40000 Kg of Black Pepper Spice Light Berries and the same had to be



processed as Black Pepper Oil / Oleoresins and exported within 120 days. The above item were imported by on 17-06-2023, 26-06-2023 and 07-07-2023 respectively and hence the initial export obligation period would expire on 15-10-2023, 24-10-2023 and 04-11-2023 respectively. They imported the said goods to meet 10000 kg Oleoresin Black Pepper sales order which is in hand. Unfortunately, their customer does not provide feedback for the sample yet, so they could not fulfill the export obligation in time. Hence they are requesting to allow 120 days extension in EOP to fulfill the balance export.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length and decided to defer the case for seeking the report of a joint inspection to be carried out by the O/o DC and O/o Joint DGFT Kochi.

(Action:Applicant/ DC/ Concerned RA)

Case No. 22 M/s. Kobelco Industrial Machinery India Pvt. Ltd., Tamil Nadu

F.No.HQRPRCAPPLY000006037AM24

Meeting No. 24/AM24 held on 18.12.2023

Subject: To consider the non-generation of Bill of export as an unintentional procedural lapse and ARE-1 endorsed by SEZ customs as the proof of export for their supply made for fulfillment of export obligation against Advance Authorization No.0410161651 dated 25.02.2016.

Applicant's statement: The applicant stated that they had obtained a quantity based AA against purchase order from SEZ unit for the manufacture and supply of BB430 Mixer to ATC Tires Pvt. Ltd. They have imported items duty free and completed the assembly and dispatched the equipment to SEZ unit. By oversight they have not generated the Bill of export (BOE) for this shipment but they have got endorsement of the ARE-1 from the SEZ customs officer and central excise. They have done a V/A of 97% in this case against stipulated FTP guidelines of 15% and added huge liability to their business. They had approached PRC for waiver of BOE filing in 2019, however PRC did not waive the BOE requirement, but they got a permission to convert BOE under drawback received against a subsequent supply to same SEZ unit to BOE under AA. They have fulfilled their export obligation under this AA in full, they have been following the procedure of filing the BOE for multiple supplies made to SEZ units following this case, they have done v/a 97% in this case and they are carrying a significant amount of liability in their books as a result of this case which prevents further FDI and hinders meeting the changing equipment requirements to meet the market for green tire technology. Policy Circular No.39/2015-20 dated 07.06.2022 has relaxed the provision of submission of BOE as an evidence of EO for supplies made to SEZ units under AA

scheme prior to 01.04.2015. Hence they are requesting to allow consider the non-generation of Bill of export as an unintentional procedural lapse and ARE-1 endorsed by SEZ customs as the proof of export for their supply made for fulfillment of export obligation against Advance Authorization No.0410161651 dated 25.02.2016.

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

(Action: Applicant)

Case No. 23 M/s. R R Kabel Limited, Mumbai

F.No.HQRPRCAPPLY00006039AM24

Meeting No. 24/AM24 held on 18.12.2023

Subject: Extension of EOP against Advance Authorization no. 0310821223 dated 24.05.2018.

Applicant's statement: The applicant stated that they have not fulfilled EO under the subject license due to Covid-19, all over world the market has slowed down. They could complete the export order received from the foreign buyer against the export product due to lockdown and effect non completion of export obligation against subject. Hence they are requesting to allow six month EOP extension against subject license.

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

(Action: Applicant)

Case No. 24 M/s. Best Value Chem Pvt. Ltd., Vadodara

F.No.HQRPRCAPPLY00002740AM23

Meeting No. 24/AM24 held on 18.12.2023



Subject: Waiver of pre-import condition against Advance Authorization no. 3410045423 dated 07.09.2019.

Applicant's statement: This is a deferred case of PRC Meeting No.16/AM23 held on 28.10.2022 (Case No.25) wherein Committee refer the issue to PC-4 Division for its examination and resolution. The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that against their redemption /EODC application of this authorization issued under Para 4.07A (Self Ratification), RA has raised deficiency as per para4.07A(vi) for the pre-import condition and asked them to regularize the case by payment of customs duty with interest. All the imports under this authorization where IGST paid (they have not availed IGST exemption), only availed BCD exemption. However, before effecting 1st import of 33100 KGs Benzaldehyde (import item), they had exported approximately 36500 KGs Benzyl Acetone (export item). Thus pre-import condition as per para4.07A(vi) applied on this import quantity of 33100 KGs Benzaldehyde. As per the said para all the provisions applicable for advance authorization scheme (Chapter-4 DES) shall be applicable to this scheme. They have also submitted Appendix 4H to RA for consumption and utilization of duty-free imported inputs against advance authorization. Therefore, they are requesting that duty exemption may be allowed against this pre-import condition applied quantity of 33100 KGs Benzaldehyde (import item) in view of the fact that they have not availed IGST exemption this import.

Comments of PC-4 was also seen.

Decision: The Committee examined the statement made by the applicant in its application decided to defer the case to seek a detailed report from RA, Vadodara and also confirmation whether intimation regarding any DRI or Custom investigation against the firm has been received in the RA before taking the final decision.

(Action: Applicant/ RA-Vadodara)

Case No. 25 M/s. Fratelli Wines Pvt. Ltd., Delhi

F.No.HQRPRCAPPLY00002872AM24

Meeting No. 24/AM24 held on 18.12.2023

Subject: Request for consideration of actual export performed in respect of EPCG Authorization No.3130004104 dated 06.07.2009 and 3130004677 dated 24.03.2010 under 03% concessional duty.

Applicant's statement: The applicant stated that in the year 2009 and 2010 their company had imported plant, machineries, tanks for Wine making from Italy and France under EPCG Scheme by paying 3% concessional duty under subject licenses issued from RA, Pune. As mentioned as per the conditions mentioned under EPCG license they had obligation to export item "Grape Wines" with 6 times the Duty Saved of Capital



Goods on FOB Basis within a period of 12 years from the date of issue of authorization. The annual average was Rs.0.00. Their IEC was put under Denied Entity List by DGFT, Pune on the ground that they have not completed their EO within period allowed as per license. On 16.02.2020 they first wrote to RA Pune informing that the EOP allowed is 12 years and that they have time till 05th July, 2021 to complete the EO and requested to remove their IEC from Denied Entity list (DEL). After several follow-ups for removal of their IEC and they were informed by RA Pune that the EOP of 12 years and EO of 6 times has been wrongly provided to them. Amendment sheets were received after almost 11 years of issue of license i.e. in February & March, 2020, reducing the timeline to 8 years i.e. July 2017. They have already completed 100% of EO against license No.3130004677 and over 80% of EO with respect of license No.3130004104 within the 12 years provided to them. The shortage in EO achievement in the license 3130004104 was due to the impact of Covid 19 in the FY 2020-21, as majority of the year witnessed extensive closure of the hospitality sector worldwide resulting in decline of sale/export of Wine. Hence they are requesting to consideration of actual export performed in respect of EPCG Authorization No.3130004104 dated 06.07.2009 and 3130004677 dated 24.03.2010 under 03% concessional duty.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that due to change of conditionalities for EO fulfillment at a belated stage, the firm has faced genuine hardship and procedural difficulties. Accordingly, it decided to accede to the request of the firm for consideration of the export as per description endorsed at time of issue of Authorisations and made within 12 years initially permitted EOP against both EPCG Authorization No.3130004104 dated 06.07.2009 and 3130004677 dated 24.03.2010 respectively towards EODC. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action:Applicant/RA-Pune)

Case No. 26 M/s. Arcelormittal Nippon Steel India Ltd., Mumbai

F.No.HQRPRCAPPLY00006134AM24

Meeting No. 24/AM24 held on 18.12.2023

Subject: To grant the permission to dispose of the obsolete capital goods imported for setting up the Coke Oven Plant (COP) imported under 3 Annual EPCG Authorizations Nos. 5230008515 dated 24.03.2011, 5230009887 dated 27.12.2011 and 5230010846 dated 26.10.2012. in accordance with para 5.05 of FTP 2023 pertaining to cases under IBC and issuance of EODC.

Applicant's statement: The applicant stated that Arcelor Mittal Nippon Steel India Limited (AMNS) acquired Essar Steel India Limited (ESIL) pursuant to the Corporate Insolvency Resolution Process (CIRP) under the provisions of the Insolvency and Bankruptcy Code, 2016 (IBC or Code). The resolution plan was approved by the Committee of Creditors of ESIL and subsequently affirmed by the Hon'ble Supreme Court in Committee of Creditors of Essar Steel India Ltd. v. Satish Kumar Gupta [2019 (11) TMI 731]. Prior to the IBC proceedings, ESIL had decided to set up a Coke Oven plant (a facility used to convert coal into coke, a high-carbon fuel primarily used in steelmaking) at its Hazira plant. For setting up the Coke Oven plant ESIL had imported capital goods under EPCG authorizations during the period 2011 to 2013. However, due to the financial constraints and other operational challenges, ESIL did not install the Coke Oven plant and consequently not obtain the installation certificate. However, the applicable export obligation against import of the Coke Oven was fulfilled by ESIL. The ESIL's resolution plan as approved by the Hon'ble Supreme Court (in Committee of Creditors of Essar Steel India Ltd. v. Satish Kumar Gupta [2019 (11) TMI 731]) also explicitly states that all non-compliances pertaining to EPCG Scheme etc are waived and relaxed. Para 5 of the part titled "Reliefs and Concessions" under Section XIII of the approved Resolution Plan states that "In relation to any non-compliance arising under any tax and duty benefit scheme (including the Export Promotion Credit Guarantee Scheme) the relevant Government Authority (including, without limitation the Director General of Foreign Trade) shall waive all such non-compliances by the Corporate Debtor without levying any fee, penalty or additional duty and the Corporate Debtor shall be allowed sufficient time (and in any event not less than two years from the Effective Date) to fulfill its obligation under such tax and duty benefit schemes (including, any export obligations contained therein)." The Coke Oven capital goods, imported by ESIL, that has now become obsolete and is occupying valuable space which AMNS urgently requires for its capacity enhancement at the Hazira plant premises. These obsolete capital goods are hindering and delaying various activities. Hence they are requesting to allow permission to dispose of the said imported and now obsolete Coke Oven capital goods immediately, in relaxation of FTP provisions.

Comments of PC-V was also seen.

Decision: The Committee having examined the statement made by the applicant in its application decided to defer the case to seek a detailed report from RA. The firm is directed to furnish reply of DL issued by RA along with complete documents, including resolution plan, NCLT Order, documents pertaining to EO completion as claimed by them if available, etc. RA may furnish a report within 10 days.

(Action: Applicant/ RA- Surat).

