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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 30.12.2021 under the Chairmanship of Shri Amit Yadav, Director General of Foreign Trade

Meeting No.19/AM22 held on 30.12.2021

The following members were present in the meeting:

1. Shri Vijay Kumar — Addl. DGFT
2. Shri Amiya Chandra — Addl. DGFT
3. Shri AkashTaneja — Addl. DGFT
4. Shri Anil Aggarwal — Addl. DGFT

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

S. No	Name of the firm	Case No.
1.	M/s. Veejay International (India), Kolkata	01 & 02
2.	M/s. Majestic Overseas, Delhi	03
3.	M/s. Dana India Pvt. Ltd., Pune	04
4.	M/s. Tractors & Farm Equipment Ltd., Chennai	05
5.	M/s. Favourite Readymade Garments, Kerala	06
6.	M/s. Bharat Aluminium Co. Ltd., New Delhi	07
7.	M/s. Narayan Industries, Gujarat	08
8.	M/s. Amvian Automotive Private Ltd., Gujarat	09
9.	M/s. Tata Technologies Ltd., Pune	10
10.	M/s. SVG Export Pvt. Ltd., Karnataka	11
11.	M/s. Reliance Industries Ltd., Mumbai	12 to 14
12.	M/s. Reliance Industrial Investments & Holdings Ltd., Mumbai	15
13.	M/s. Reliance Industries Ltd., Mumbai	16 to 18
14.	M/s. Abirami Engineering Co., Coimbatore	19
15.	M/s. Triveni Turbine Ltd., Bangalore	20
16.	M/s. UMA Polymers Ltd., Jodhpur	21& 22
17.	M/s. Worldwide Tradelinks, Ludhiana	23
18.	M/s. Mikrotek Machines Ltd., Bangalore	24
19.	M/s. Attire Exim, Ludhiana	25
20.	M/s. Doshion Environment Water Solutions LLP, Ahmedabad	26
21.	M/s. Phoenix Overseas Ltd., Kolkata	27
22.	M/s. Apar Industries Ltd., Vadodara	28

23.	M/s. Veeaar Fabware Pvt. Ltd., Maharashtra	29
24.	M/s. Jubilant Pharmova Ltd., Noida	30
25.	M/s. Apex (India) Ltd., Kolkata	31
26.	M/s. Ronak Beauticare Pvt. Ltd., Vadodara	32
27.	M/s. Nico Extrusions Ltd., Mumbai	33
28.	M/s. Ruchi Soya Industries Ltd., Mumbai	34

Case No. 01 M/s. Veejay International (India), Kolkata
F. No.HQRPRCAPPLY00180115AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Revalidation of FPS Scrip No.0210209406 dated 30.08.2019.

The applicant stated that the subject FPS license was not shown in the customs site for registration. They have submitted their license to the customs but the custom authority returned the same mentioning that the license was not shown in the EDI systems. Then they have registered the complaint in DGFT helpdesk and it resolved the issue by stating that the license is manual, so please contact custom for manual clearance. Then they again submitted the license to customs but the custom authorities refused to do registration as the license is manual. Then they have submitted the license to RA, Kolkata but they also returned the same mentioning that the license has expired. Hence, they are requesting to revalidate the FPS scrip no. 0210209406 dated 30.08.2019.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 02 M/s. Veejay International (India), Kolkata
F. No. HQRPRCAPPLY00180119AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Revalidation of FPS Scrip No.0210209403 dated 29.08.2019.

The applicant stated that the subject FPS license was not shown in the customs site for registration. They have submitted their license to the customs but the custom authority returned the same mentioning that the license was not shown in the EDI systems. Then they have registered the complaint in DGFT helpdesk and it resolved the issue by stating that the license is manual, so please contact custom for manual clearance. Then they again submitted the license to customs but the custom authorities refused to do registration as the license is manual. Then they have submitted the license to RA, Kolkata but they also returned the same mentioning that the license has expired. Hence, they are requesting to revalidate the FPS scrip no. 0210209403 dated 29.08.2019.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 03 M/s. Majestic Overseas, Delhi
F. No.HQRPRCAPPLY00115082AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Revalidation of 13 MEIS Scrips No.(i) 0519083111 dated 29.06.2017, (ii) 0519093445 dated 24.10.2017, (iii) 0519094077 dated 27.10.2017, (iv) 0519096551 dated 16.11.2017, (v) 0519098363 dated 04.12.2017, (vi) 0519105861 dated 07.02.2018, (vii) 0519106586 dated 12.02.2018, (viii) 0519108272 dated 28.02.2018, (ix) 0519110942 dated 20.03.2018, (x) 0519111788 dated 26.03.2018, (xi) 0519115951 dated 26.04.2018, (xii) 0519121564 dated 04.06.2018 and (xiii) 0519113924 dated 09.04.2018.

This is the review case of PRC Meeting no. 08/AM22 dated 07.08.2021 (Case No.03) wherein the Committee decided to defer the case and seek a detailed report from JS (DBK) in the matter. The applicant stated that they could not register their MEIS Scrips due to DRI Alert vide Letter No.DRI/DZU/23/Enq-53/2017/2866 dated 19/06/2017 to Customs ICD-Tughlakabad, New Delhi, due to which their MEIS Scrips have expired. Now, SIIB Alert has been removed on 03/06/2021 vide File No. C.No. VIII/ICD/6/TKD/SIIB-Exp./DRI-Delhi/131/2019/1304 dated 03/06/2021. In view of above they have requested to allow extension in validity of period of above mentioned 13 MEIS scrips.

Decision: The Committee went through the submission made by the firm along with the report received from Commissioner Customs, Tughlakabad mentioning that an alert was inserted on the IEC in June 2017 and removed in September 2021. PRC further discussed the matter at length and observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation of 13 MEIS scrips No.(i) 0519083111 dated 29.06.2017, (ii) 0519093445 dated 24.10.2017, (iii) 0519094077 dated 27.10.2017, (iv) 0519096551 dated 16.11.2017, (v) 0519098363 dated 04.12.2017, (vi) 0519105861 dated 07.02.2018, (vii) 0519106586 dated 12.02.2018, (viii) 0519108272 dated 28.02.2018, (ix) 0519110942 dated 20.03.2018, (x) 0519111788 dated 26.03.2018, (xi) 0519115951 dated 26.04.2018, (xii) 0519121564 dated 04.06.2018 and (xiii) 0519113924 dated 09.04.2018 for a further period of 6 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 04 M/s. Dana India Pvt. Ltd., Pune
F. No.HQRPRCAPPLY00170459AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against 9 shipping bills No.(i) 1954113 dated 22.07.2015, (ii) 2063182 dated 28.07.2015, (iii) 2098933 dated 29.07.2015, (iv) 2218948 dated 04.08.2015, (v) 2236846 dated 05.08.2015, (vi) 2336641 dated

11.08.2015, (vii) 2374906 dated 12.08.2015, (viii) 2390460 dated 13.08.2015 and (ix) 3245338 dated28.09.2015.

The applicant stated that they have applied for MEIS application under E-com no. 31/00/005/55400/0509/5282 having file no. 27/21/090/81064/AM18 submitted to SEEPZ. They have applied for MEIS claim to SEEPZ, Mumbai. In the said application, SEEPZ authority found some discrepancies and the same has been replied to SEEPZ. Then they have received the rejection letter in their MEIS application vide SEEPZ letter dated 04.02.2020 for which the applicant has replied along with the details. Further, the applicant has requested to SEEPZ for reactivation of shipping bills as per Trade Notice no. 36/2015-2020 dated 09.10.2019 and same has been obtained from SEEPZ with a copy to Technical Director (NIC). After receipt of said letter, they have applied for re-activation of shipping bills to NIC and then they have filed fresh MEIS application vide E-com no. 31/00/005/55400/0723/3330. For the submission of said application, they have again approached to NIC for removal of late cut so that they can submit the application but the issue is yet to be resolved. Hence, they are requesting to allow MEIS benefit against the above mentioned 9 shipping bills without any late cut.

Decision: The Committee discussed the case on the basis of the statements made by the firm and noted that there is merit in the case. Accordingly, it decided to allow the benefit of MEIS to the firm against the above mentioned 9 shipping bills. SEEPZ, Mumbai may process the case and late cut, if any, on the entitlement will be decided taking the date of submission of original application as the date of application. The firm shall approach SEEPZ, Mumbai within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ SEEPZ, Mumbai)

Case No. 05 M/s. Tractors & Farm Equipment Ltd., Chennai
F. No.HQRPRCAPPLY00182069AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against 2 Shipping Bill No.9415497 dated 03.01.2020 and 9415639 dated 03.01.2020 wherein inadvertently marked N instead of Y.

The applicant stated that while filing the shipping bills, due to inadvertency the CHA made a mistake entry of NO against reward column. This mistake was committed purely as a human error. All their exports are made under MEIS claim only. Hence, they are requesting to condone this error and allow MEIS benefit against these 2 shipping bill no. 9415497 dated 03.01.2020 and 9415639 dated 03.01.2020.

Decision: The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length. The Committee observed that the Shipping Bills where 'No' is ticked (for whatsoever reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 06 M/s. Favourite Readymade Garments, Kerala
F. No.HQRPRCAPPLY00203498AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Revalidation of MEIS Scrip No.1019028044 dated 24.05.2019.

The applicant stated that the said MEIS license was issued for value of Rs.397695/- which was expired on 23.05.2021. They had imported 2 consignments during September 2019 to February 2020 for a total value of Rs.219219/- leaving a unutilized balance of Rs.178476/- against this license. They have planned to import one more consignment in February 2021 from China but unfortunately, this could not be materialized due to Covid-19 pandemic. Then, they tried to transfer the scrip to some other user in Kerala but meanwhile the total lockdown was imposed in the state from 06.05.2021 to 30.07.2021. Therefore, the authorization remains unutilized and got expired on 23.05.2021. They are tiny sector unit and gets small orders for exports and simultaneously they are developing indigenous market. Now they are able to get few export orders. Hence, they are requesting for revalidation of MEIS scrip no. 1019028044 dated 24.05.2019.

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

(Action: Applicant)

Case No. 07 M/s. Bharat Aluminium Co. Ltd., New Delhi
F. No.HQRPRCAPPLY00117505AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Relaxation of Para 3.15 of HBP read with Para 9.02 of HBP 2015-20 for filing of MEIS application in terms of PN No.8 dated 01.06.2020 against 5 shipping bills No.(i) 6973546 dated 24.06.2017, (ii) 6181536 dated 19.05.2017, (iii) 7078939 dated 30.06.2017, (iv) 7159503 dated 05.07.2017 and (v) 8617633 dated 12.09.2017.

This is the review case of PRC Meeting No.24/AM21 dated 25.02.2021 (Case No.22), wherein the Committee had rejected the case. The applicant stated that in terms of Public Notice no.08 dated 01.06.2020, the shipping bills which attract a late cut as on 01.03.2020, the period between 01.03.2020 and 30.06.2020 shall not be counted and the last date for submission attracting the late cut will be accordingly re-determined. Although the PN 08 dated 01.06.2020 permitted the last date of filing to be extended by 4 months, they were prevented from filing the application as the entitlement value was getting reflected as Nil in the DGFT portal. As there is no fault from their side and the system should have reflected the full entitlement value. Hence, they are requesting to reinstate the entitlement values against all the above 5 shipping bills and allow MEIS benefit.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.24/AM21 dated 25.02.2021(Case No.22).

(Action: Applicant)

Case No. 08 M/s. Narayan Industries, Gujarat
F. No. HQRPRCAPPLY00226994AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Revalidation of MEIS Scrip No.0819040364 dated 05.10.2018.

The applicant stated that they have purchased the MEIS license No.0819040364 dated 05.10.2018 for Rs.602565/- from M/s Narayan Organics Pvt. Ltd., through transfer letter dated 06.12.2018. They have utilized the license in their import consignment for payment of basic custom duty. They have utilized the license for Rs.309632/- in 4 bills of entries and balance Rs.292933/- was left. The license was expired on 04.10.2020 in the covid-19 pandemic situation. Therefore, they could not utilize the balance amount in their import consignments due to which they have to bear a huge loss. Hence, they are requesting to revalidate the MEIS scrip no. 0819040364 dated 05.10.2018 for the period of 2 months.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 09 M/s. Amvian Automotive Private Ltd., Gujarat
F. No. HQRPRCAPPLY00238095AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against 148 shipping bills without any late cut pertain to the period 2016-17, 2017-18 and 2018-19.

The applicant stated that they are the manufacturer exporter of automotive parts with an Export Oriented Unit (EOU). Their product was falling under the HSN code 94019000 and 94012000 and having MEIS @3% of the FOB value. The payments have been received from the foreign buyers but due to technical issues at Bank, their E-BRCs were uploaded by the Bank after the expiry of 3 years from the date of exports. They were continuously following up with the Bankers for uploading the E-BRCs so that they could file the MEIS application but the problem faced by them was beyond their control. Further, during the year 2020 there was continuous problem in DGFT server. Therefore, they were facing difficulties to file the online applications. Thereafter during the year 2021, the MEIS applications were kept on hold and the submission of application remained pending. Hence they are requesting to allow MEIS benefit against 148 shipping bills without any late cut.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of some of the BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly it decided to allow MEIS benefit only for those shipping bills where realization has happened within 3 years from the date of let export but e-BRC have been uploaded by the bank after the expiry of 3 years from the date of let export. It also decided that no cut would be imposed on the entitlement. However no relaxation is allowed for other shipping bills. RA needs to confirm it before allowing the MEIS benefit. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA)

Case No. 10 M/s. Tata Technologies Ltd., Pune
F. No.HQRPRCAPPLY00179143AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow balance SEIS benefit of Rs.93,63,003/- against file no. 31/21/098/50106/AM20 for export of services started in the previous year AM18 but completed in claim period of AM19.

The applicant stated that they have filed the application for authorization under Service Export from India Scheme online vide File no. 31/21/098/50106/AM20 in respect of services provided during the period AM 2018-19. RA, Pune has issued a deficiency letter on 19.03.2020 stating that the date of provision for start of service is mentioned as March 2018 on the invoices and pertains to period AM18. The RA did not consider their clarification provided at earlier occasion that, in those cases service projects were started in March 2018 but were in progress and completed in AM19. Therefore, the invoicing was done in AM19 and included in SEIS claim of AM19. The RA has sanctioned SEIS scrip of Rs.15,81,14,302/- split into 22 licenses for financial year AM19 for 1573 invoices out of total 1637 invoices and rejected balance SEIS claim under 64 export invoices on the ground "out of claim period". It is further stated that they has completed and rendered services under 64 invoices in April 2018 which is falling under claim period of AM19 only. These invoices were raised during AM19 and appropriately reported in GST returns filed for respective months for AM19. Also the payments against these invoices were received in AM19 only. Hence, they are requesting to allow balance SEIS benefit of Rs.93,63,003/- against file no.31/21/098/50106/AM20 for export services started in the previous year AM18 but completed in claim period of AM19.

Decision: The Committee examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 11 M/s. SVG Export Pvt. Ltd., Karnataka
F. No. HQRPRCAPPLY00226688AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Revalidation of SEIS Scrip No.0719046041 dated 05.08.2019.

The applicant stated that they have obtained the duty credit authorization for their Hotel La Marvella, and unit of SVG Exports Pvt. Ltd., to import materials required for the hotel operations but they could not utilize the duty amount due to the directives of government in regard of Corona pandemic from March 2020 by way of lockdown. Even now the business environment for hotel industry is uncertain and complete waiver of restrictions in operation is still awaited. All these have affected the hotel operations adversely and they had no other option but to close the hotel operations. Therefore, they could not avail the duty credit amount since they could not import any material. Hence, they are requesting for revalidation of SEIS scrip no. 0719046041 dated 05.08.2019 for the period up to 31.03.2022.

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

(Action: Applicant)

Case No. 12 M/s. Reliance Industries Ltd., Mumbai
F. No.HQRPRCAPPLY00202378AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against one purged shipping bills No.3956375 dated 21.07.2020.

The applicant stated that they had exported Diethylene Glycol (ITC HS-29094100) vide Shipping Bill No.3956375 dated 21.07.2020 from Mundra port with LEO date 21.07.2020. Due to some technical issues in system of Mundra port customs, this shipping bill got purged and no export details were available in their system. As the exported product was eligible for MEIS benefit and to claim this benefit the transmission of shipping bill details from custom server to DGFT server is must. In the said shipping bill the LEO was done on 21.07.2020 and product was eligible for MEIS benefit but they could not claim benefit as the shipping bill was purged and the data was not available on Custom / DGFT server. Once they have noticed the non-availability of shipping bills on DGFT server, they have approached to customs for possible resolution and the customs have manually finalized the shipping bill in lieu of the purged shipping bill. As the customs manually finalized the shipping bill, there are no details available in custom system for transmitting to DGFT for claiming the MEIS benefit. Hence, they are requesting to allow MEIS benefit against this purged shipping bill.

Decision: The Committee examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 13 M/s. Reliance Industries Ltd., Mumbai
F. No.HQRPRCAPPLY00219064AM22

Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against 56 shipping bills.

The applicant stated that in case of export of bulk liquids like petro-chemical products, the goods are loaded on to ship through pipeline and the quantity of goods loaded in ship is decided after the completion of loading by an independent surveyor. Permission for loading the goods on ship is granted by the customs authorities (manual LEO) based on export quantity indicated on the provisional shipping bill filled by the exporter. However, given the nature of these products, there is always a different in the quantity indicated on the shipping bill filed provisionally and quantity finally exported as assessed by the surveyor. Similarly, the unit price of the export product indicated in the provisional shipping bill is also indicative price and not final price, especially in case of petro- chemical products. Normally, the sales contracts for these goods are based on certain benchmark prices and their average normally over a month. Once the price of the commodity is decided then the exporter approaches the customs for finalization of shipping bill based on final quantity loaded on the ship. At this stage, the custom officer after correcting the value and quantity of the exports finalize the shipping bill and enters the LEO permission in the system. In the view of above practice for finalization of shipping bills adopted by customs, in cases of exports made by them under the said 56 shipping bills where actual exports happened prior to 31.08.2020 but while entering the actual quantity as per Bill of lading, customs EDI system changed the original LEO date and the new LEO date recorded in the EDI module i.e. after 01.09.2020. As the finalized LEO date transmitted on DGFT server after 01.09.2020, all these 56 shipping bills become ineligible for MEIS benefit as DGFT vide notification no.30 dated 01.09.2020 announced discontinuation of MEIS scheme w.e.f. 01.01.2021. Therefore, they were unable to apply for MEIS benefit. Hence, requested to allow MEIS benefit against these 56 shipping bills.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/ PC-3 Division)

Case No. 14 M/s. Reliance Industries Ltd., Mumbai
F. No.HQRPRCAPPLY00202791AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against one purged shipping bill no.2284750 dated 20.03.2020.

The applicant stated that they had exported Benzene (ITC HS-2902 20 00) vide shipping bills no. 2284750 dated 20.03.2020 but due to Covid-19 pandemic, lock down imposed and meantime shipping bill got purged and no export details were available in their system. As the exported product was eligible for MEIS benefit and to claim this benefit the transmission of shipping bill details from custom server to DGFT server is must. In the said shipping bill the LEO was done on 29.03.2020 and product was eligible for MEIS benefit but they could not claim benefit as the shipping bill was purged and the data was not available on Custom / DGFT server. Once they have noticed the non-availability of shipping bills on DGFT server, they have approached to customs for possible resolution and the customs have manually finalized the shipping bill in lieu of the purged shipping bill. As the customs manually finalized the shipping bill, there are no details available in custom system for transmitting to DGFT for claiming the MEIS benefit. Hence, they are requesting to allow MEIS benefit against this purged shipping bill.

Decision: The Committee examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 15 M/s. Reliance Industrial Investments & Holdings Ltd., Mumbai
F. No.HQRPRCAPPLY00219201AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against 06 shipping bills.

The applicant stated that in case of export of bulk liquids like petro-chemical products, the goods are loaded on to ship through pipeline and the quantity of goods loaded in ship is decided after the completion of loading by an independent surveyor. Permission for loading the goods on ship is granted by the customs authorities (manual LEO) based on export quantity indicated on the provisional shipping bill filled by the exporter. However, given the nature of these products, there is always a different in the quantity indicated on the shipping bill filed provisionally and quantity finally exported as assessed by the surveyor. Similarly, the unit price of the export product indicated in the provisional shipping bill is also indicative price and not final price, especially in case of petro- chemical products. Normally, the sales contracts for these goods are based on certain benchmark prices and their average normally over a month. Once the price of the commodity is decided then the exporter approaches the customs for finalization of shipping bill based on final quantity loaded on the ship. At this stage, the custom officer after correcting the value and quantity of the exports finalize the shipping bill and enters the LEO permission in the system. In the view of above practice for finalization of shipping bills adopted by customs, in cases of exports made by them under these 6 shipping bills where actual exports happened prior to 31.08.2020 but while entering the actual quantity as per Bill of lading, customs EDI system changed the original LEO date and the new LEO date recorded in the EDI module i.e. after 01.09.2020. As the finalized LEO date transmitted on DGFT server after 01.09.2020, all these 56 shipping bills become ineligible for MEIS benefit as DGFT vide notification no. 30 dated 01.09.2020 announced discontinuation of MEIS scheme w.e.f. 01.01.2021. Therefore, they were unable to apply for MEIS benefit. Hence, they are requesting to allow MEIS benefit for these06 shipping bills.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/ PC-3 Division)

Case No. 16 **M/s. Reliance Industries Ltd., Mumbai**
F. No.HQRPRCAPPLY00257416AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against 28 shipping bills.

The applicant stated that in case of export of bulk liquids like petro-chemical products, the goods are loaded on to ship through pipeline and the quantity of goods loaded in ship is decided after the completion of loading by an independent surveyor. Permission for loading the goods on ship is granted by the customs authorities (manual LEO) based on export quantity indicated on the provisional shipping bill filled by the exporter. However, given the nature of these products, there is always a different in the quantity indicated on the shipping bill filed provisionally and quantity finally exported as assessed by the surveyor. Similarly, the unit price of the export product indicated in the provisional shipping bill is also indicative price and not final price, especially in case of petro- chemical products. Normally, the sales contracts for these goods are based on certain benchmark prices and their average normally over a month. Once the price of the commodity is decided then the exporter approaches the customs for finalization of shipping bill based on final quantity loaded on the ship. At this stage, the custom officer after correcting the value and quantity of the exports finalize the shipping bill and enters the LEO permission in the system. In the view of above practice for finalization of shipping bills adopted by customs, in cases of exports made by them under these 28 shipping bills where actual exports happened prior to 31.08.2020 but while entering the actual quantity as per Bill of lading, customs EDI system changed the original LEO date and the new LEO date recorded in the EDI module i.e. after 01.09.2020. As the finalized LEO date transmitted on DGFT server after 01.09.2020, all these 56 shipping bills become ineligible for MEIS benefit as DGFT vide notification no. 30 dated 01.09.2020 announced discontinuation of MEIS scheme w.e.f. 01.01.2021. Therefore, they were unable to apply for MEIS benefit. Hence, they are requesting to allow MEIS benefit for these 28 shipping bills.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/ PC-3 Division)

Case No. 17 **M/s. Reliance Industries Ltd., Mumbai**
F. No.HQRPRCAPPLY00282136AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Relaxation of Para 9.03 of HBP 2015-20 for filing supplementary claims for Chapter -3 benefit – Less MEIS benefit received against 241 MEIS applications.

The applicant stated that they are exporting liquids namely Benzene, Cyclohexane, Methyl Tertiary Butyl Ether (MTBE), ethylene, Paraxylene, Di-Ethylene Glycol and Orthoxylene from various Customs EDI Port in India to various customers located in different locations in international markets. Since these products are liquid in nature, the exact quantity of sale cannot be ascertained at the assessment stage because these liquids are pumped directly from the storage tanks to vessels. Also these markets are highly competitive and to maintain their competitive edge, they have pricing terms that are customer focused and flexible and also at par with the global practice of business hence actual price of exported products cannot established at the time of assessment. Therefore, these shipments are provisionally assessed initially. Later, once price and quantity are finalized, they approach customs authority for finalization of provisional shipping bills. Therefore, the shipment is initially provisionally assessed and upon finalization of value and quantity, they approached to Customs for finalization of provisional shipping bill. Further stated that in custom module through which transmission of finalized data can be made available to DGFT server for making MEIS application. Based on the availability of provisional shipping bill data in DGFT server they won't be able to claim the correct MEIS incentive as finalized value is sometime more than the provisional value and in other it could be less than the provisional value. They had received less MEIS benefit in their said 241 MEIS application because DGFT MEIS module is calculating entitlement based on the provisional data transmitted from Custom server to DGFT rather than on finalized data. Hence, it is requested to relax para 9.03 of HBP 2015-20 and grant them permission for filing supplementary claim for the differential amount for the said 241 MEIS applications.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/ PC-3 Division)

Case No. 18 M/s. Reliance Industries Ltd., Mumbai
F. No.HQRPRCAPPLY00282377AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Relaxation of Para 9.03 of HBP 2015-20 for filing supplementary claims for Chapter -3 benefit – Less MEIS benefit received against 67 MEIS applications.

The applicant stated that they are exporting liquids namely Benzene, Cyclohexane, Methyl Tertiary Butyl Ether (MTBE), ethylene, Paraxylene, Di-Ethylene Glycol and Orthoxylene from various Customs EDI Port in India to various customers located in different locations in international markets. Since these products are liquid in nature, the exact quantity of sale cannot be ascertained at the assessment stage because these liquids are pumped directly from the storage tanks to vessels. Also these markets are highly competitive and to maintain their competitive edge, they have pricing terms that are customer focused and flexible and also at par with the global practice of business hence actual price of exported products cannot established at the time of assessment. Therefore, these shipments are provisionally assessed initially. Later, once price and quantity are finalized, they approach customs authority for finalization of provisional shipping bills. Therefore, the shipment is initially provisionally assessed and upon finalization of value and quantity, they approached to Customs for finalization of provisional shipping bill. Further stated that in custom module through which transmission of finalized data can be made available to DGFT server for making MEIS application. Based on the availability of provisional shipping bill data in DGFT server they won't be able to claim the correct MEIS incentive as finalized value is sometime more than the provisional value and in other it could be less than the provisional value. They had received less MEIS benefit in their said 67 MEIS application because DGFT MEIS module is calculating entitlement based on the provisional data transmitted from Custom server to DGFT rather than on finalized data. Hence, it is requested to relax para 9.03 of HBP 2015-20 and grant them permission for filing supplementary claim for the differential amount for the said 67 MEIS applications.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/ PC-3 Division)

Case No. 19 M/s. Abirami Engineering Co., Coimbatore
F. No.HQRPRCAPPLY00253154AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Revalidation of 3 MEIS License No.3213065251 dated 25.04.2019, 3219065252 dated 25.04.2019 & 3219065683 dated 02.05.2019.

The applicant stated that due to Covid-19 Pandemic, no flight and imports were going on in all over the world. Due to this they could not be able to utilize these licenses in time in any import shipment. Hence, requested to revalidate these 3 MEIS licenses so that they can use the same.

Decision: The Committee discussed the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 20 M/s. Triveni Turbine Ltd., Bangalore
F. No.HQRPRCAPPLY00255017AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against 14 Shipping Bills No.(i) 2381931 dated 23.11.2016, (ii) 2991275 dated 22.12.2016, (iii) 4408980 dated 28.02.2017, (iv) 4680380 dated 11.03.2017, (v) 4816535 dated 18.03.2017, (vi) 6831101 dated 19.06.2017, (vii) 7428930 dated 18.07.2017, (viii) 8869661 dated 25.09.2017, (ix) 8925365 dated 27.09.2017, (x) 9404758 dated 20.10.2017, (xi) 9784459 dated 09.11.2017, (xii) 1685668 dated 20.12.2017, (xiii) 2687221 dated 06.02.2018 & (xiv) 3538866 dated 16.03.2018.

The applicant stated that they are a manufacturer and exporter of Engineering goods and have been claiming MEIS benefit. The eBRC for the 14 numbers of shipping bills were uploaded by the bank after three year expiry of the shipping bill from LEO date. The bank delayed the process due to the migration of Account from the branch and systems related issued. With the continuous and repeated follow up with the regional office of the Bank, the EBRC for the above 14 shipping bills were generated. As they are put into hardship for none of their fault due to the internal issued of the bank. Hence, they are requesting to condone the delay in filing the application and to allow MEIS benefit without late cut fee.

Decision: The Committee having examined the statement made by the applicant and discussed the matter at length. The Committee observed that realization in these s/bills has happened within 3 years of LEO, but uploading of BRC has happened after 3 years. Due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly it decided to allow MEIS benefit against 14 shipping bills Bills No.(i) 2381931 dated 23.11.2016, (ii) 2991275 dated 22.12.2016, (iii) 4408980 dated 28.02.2017, (iv) 4680380 dated 11.03.2017, (v) 4816535 dated 18.03.2017, (vi) 6831101 dated 19.06.2017, (vii) 7428930 dated 18.07.2017, (viii) 8869661 dated 25.09.2017, (ix) 8925365 dated 27.09.2017, (x) 9404758 dated 20.10.2017, (xi) 9784459 dated 09.11.2017, (xii) 1685668 dated 20.12.2017, (xiii) 2687221 dated 06.02.2018 & (xiv) 3538866 dated 16.03.2018without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 21 M/s. UMA Polymers Ltd., Jodhpur
F. No.HQRPRCAPPLY00257660AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Revalidation of MEIS Scrip No.1319025311 dated 12.07.2019.

The applicant stated that they had been issued the MEIS License No.1319024150 dated 22.05.2019 from RA, Jaipur and the same was registered in the customs on dated 21.09.2020. But at the time of utilization of license, customs system had not debited their license due to some technical problem. They had tried many time but not resolved. And in the time of coved all offices were closed. Meanwhile their license was expired. Hence, requested to revalidatefor 6 months.

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

(Action: Applicant)

Case No. 22 M/s. UMA Polymers Ltd., Jodhpur
F. No.HQRPRCAPPLY00257405AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Revalidation of MEIS Scrip No.1319024150 dated 22.05.2019.

The applicant stated that they had been issued MEIS License no. 1319025311 dated 12.07.2019 from RA, Jaipur and the same was registered in the customs on dated 21.09.2020. But at the time of utilization of license customs system had not debited their license due to some technical problem. They had tried many time but not resolved. And in the time of coved all offices were closed. Meanwhile their license was expired. Hence, requested to revalidate for 6 months.

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

(Action: Applicant)

Case No. 23 M/s. Worldwide Tradelinks, Ludhiana
F. No.HQRPRCAPPLY00260202AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Revalidation of 2 MEIS Scrip No.3019041498 dated 16.07.2019 & 3019040963 dated 26.09.2019.

The applicant stated that the above 2 MEIS scrips got expired due to ongoing investigation of DRI since June 2019 and DRI directed different authorities including DGFT and Customs to withhold export incentives and accordingly their firm was put in DEL against DRI letter No.DRI/LDZU/856/INT-3/ENQ-1/2019/1371 dated 21.06.2019 and simultaneously into alert No.13450 dated 15.09.2020 by Customs. They filed a WP No.5305/2021 in the High Court of Punjab and Haryana at Chandigarh regarding registration of already issued licenses and the Court decision dated 29.07.2021 directed the respondents authorities to register the duty credit scrips in accordance with law within the period of 15 days from the date of direction and also directed them to deposit Rs.1 crore and Security Bond /Guarantees of Rs.1,75,43,947/- within one month above the amount of Rs.50 lakhs already submitted. The same was submitted to Tughlakabad Customs within prescribed time on the basis of it, they wrote to DRI, Ludhiana on the basis of it Customs as well as DGFT has withdrawn their name from alert /DEL. Hence, requested to revalidate the above MEIS so that they can able to get them utilized.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, it decided to defer the case and seek a detailed report in chronological order from RA, Ludhiana. It also decided that RA Ludhiana need to get the current status of the case from DRI in the matter and provide the same to PRC for taking final decision.

(Action: Applicant/RA-Ludhiana)

Case No. 24 M/s. Mikrotek Machines Ltd., Bangalore
F. No.HQRPRCAPPLY00100035AM21
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against 127 shipping bills for period 2016-17 and 2017-18.

The applicant stated that they are the Manufacturer and exporter of Engineering goods and have been claiming MEIS benefit. The E-BRC for 127 numbers of shipping bills were uploaded by the bank after three years expiry of the shipping bills from LEO date. The bank delayed the process due to the migration of Account from the branch and System related issue. With the continuous and repeated follow up with the regional office of the Bank, the E-BRC for the above 127 shipping bills were generated. They are put into hardship for none of their fault due to the internal issues of the bank. Hence, they are requesting to condone the delay in filing the application and to permit them to allow the MEIS benefit of the said 127 shipping bills.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of some of the BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly it decided to allow MEIS benefit only for those shipping bills, whose realization has happened within 3 years from the date of let export order (LEO) and e-BRC have been uploaded by the bank after the expiry of 3 years from the date of let export. It also decided that no cut would be imposed on the entitlement. However no relaxation was given for other shipping bills. Therefore, RA needs to verify the s/bills before allowing the MEIS benefit. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 25 M/s. Attire Exim, Ludhiana
F. No.HQRPRCAPPLY00265914AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against Shipping Bill No.5274664 dated 01.06.2018.

The applicant stated that they have exported readymade garment vide shipping bill no. 5274664 db. 01.06.2018. Due to Covid-19 Virus payment was received in parts from foreign buyer. first payment received on 13.01.2020. They have repeatedly followed up with bank for upload the e-BRC. But bank refused their request to upload partial eBRC. They have received last payment received 27.05.2021 and bank eBRC upload on 31.05.2021. They have immediately apply on Ecom MEIS application but error reflect e-BRC to be attached after 72 hour in upload. By the time these problem was resolved in the system and apply Ecom application, system is showing scrip value '0' due to time lapse. Hence, they are requesting to allow them MIES benefit of above shipping bill.

Decision: The Committee examined the statements made by the firm and noted that there is merit in the case and it decided to allow the benefit of MEIS to the firm against Shipping Bill No.5274664 dated 01.06.2018 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 26 M/s. Doshion Environment Water Solutions LLP, Ahmedabad
F. No.HQRPRCAPPLY00277100AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Revalidation of 2 MEIS License No.0819050334 dated 19.06.2019 & 0819050335 dated 19.06.2019.

The applicant stated that they had obtained the above MEIS license no. 0819050334 dated 19.06.2019& 0819050335 dated 19.06.2019 which expired on 18.06.2021. In this connection it is stated that due to Covid-19 pandemic situation from April 2020 onwards, their export, import business closed due to lockdown and spared of Covid-19. Also some of countries have been banned import by the GOI. In this situation they are unable to imports and they are helpless to use their MEIS license against import consignment. Hence, requested to revalidate the above 2 MEIS License validity.

Decision: The Committee after examining the case it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 27 M/s. Phoenix Overseas Ltd., Kolkata
F. No.HQRPRCAPPLY00277848AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against 2 Shipping Bills No.699955 dated 27.11.2017 and 707334 dated 25.08.2017.

The applicant stated that they have exported their goods through Mohadipur on 27.11.2017 through INHND6 on 25.08.2017 and they have realised the same on 15.06.2018 and 29.12.2017 respectively. But they Bank issued the BRC on 29.04.2021 and 26.11.2021. Hence, they are requesting to allow MEIS benefit against the above 2 shipping bills as they get their realization within the time period.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that realization in these s/bills has happened within 3 years of LEO, but uploading of BRC has happened after 3 years. Thus due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly it decided to allow MEIS benefit against 2 Shipping Bills No.699955 dated 27.11.2017 and 707334 dated 25.08.2017 and without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 28 M/s. Apar Industries Ltd., Vadodara

F. No.HQRPRCAPPLY00280358AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against 7 Shipping Bills No.(i) 7831091 dated 04.08.2017, (ii) 7831201 dated 04.08.2017, (iii) 8056855 dated 17.08.2017, (iv)8665243 dated 14.09.2017, (v) 8696354 dated 16.09.2017, (vi) 9627939 dated 01.11.2017 and (vii) 9627942 dated 01.11.2017

The applicant stated that they had exported to Bangladesh during 2017-18 involving the above 7 shipping bills. The advance payment of (10% value of goods), was already received during the same year 2017-18 but 80% and 10% retention payment was received during current year i.e. 2021 only. They cannot claim for MEIS on receipt of advance (10%) since MEIS would have been accrued for 10% value only and thus they have waited for balance 80% and 10% which they have received now. But unfortunately, the application for MEIS is already time barred /non-admissible because 3 years have been already passed for the date of export and also in present case as per the notification no.26 where MEIS claim is not allowed for 2017-2018.The has been received after 3 years from the date of export and thus they cannot apply MEIS claim within the admissible time. The total MEIS claim would in Rs.4346977/- and if they claim during admissible period then the MEIS would be Ra.29,66,747/-. Hence, they have requested to allow MEIS claim against the above mentioned 7 shipping bills.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length. The Committee decided to allow MEIS benefit only for 5 Shipping Bills No.(i) 7831091 dated 04.08.2017, (ii) 8056855 dated 17.08.2017, (iii)8665243 dated 14.09.2017, (iv) 8696354 dated 16.09.2017 and (v) 9627942 dated 01.11.2017 without any late cut.
The Committee did not allow MEIS benefit against balance 2 Shipping Bills(i) 7831201 dated 04.08.2017 and (ii) 9627939 dated 01.11.2017, as realization has happened after 3 years of LEO and therefore request for same were found to be without any merit. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Vadodara)

Case No. 29 M/s. Veeaar Fabware Pvt. Ltd., Maharashtra
F. No.HQRPRCAPPLY00280618AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Revalidation of MEIS License No.0319162180 dated 24.04.2018.

The applicant stated that due to Covid-19 Pandemic, no flight and imports were going on in all over the world. Due to this they could not be able to use this MEIS License in time in any import shipment. Therefore, they have requested to revalidate this license so that they can use the same.

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

(Action: Applicant)

Case No. 30 M/s. Jubilant Pharmova Ltd., Noida
F. No.HQRPRCAPPLY002281070AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS claim manually against 5 Shipping Bills No.(i) 4000185 dated 09.03.2020, (ii) 4000186 dated 09.03.2020, (iii) 4000187 dated 09.03.2020, (iv) 4000634 dated 20.08.2020 and (v) 9120114 dated 21.12.2019 as one time relaxation.

The applicant stated that with respect to 3 shipping bills Shipping Bills No.4000185 dated 09.03.2020, 4000186 dated 09.03.2020, 4000187 dated 09.03.2020, they have approached to EDI team of their office also vide ticket no. 202112112740 dated 07.12.2021 with a request to delete the shipping bills mentioned from DGFT server, so that it can be re-transmitted again having correct IEC by KASEZ. With regard to remaining 2 shipping bills No.40006345 dated 20.08.2020 & 9120114 dated 21.12.2019, they have approached respective port of customs various time for transmission of the said shipping bills to DGFT server for claiming MEIS in time in time bound manner. However despite of many attempt shipping bills are not fetching in online portal of DGFT. Export has been made in eligible country only, ITCHS code is eligible for MEIS reward, Exports product is also in line with MEIS policy. Payments have been realized in foreign currency against the shipment. Hence, requested to allow filing of MEIS application in manual mode against the above mentioned 5 shipping bills.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to EDI Division for its examination and resolution.

(Action: Applicant/EDI Division)

Case No. 31 M/s. Apex (India) Ltd., Kolkata
F. No.HQRPRCAPPLY00283275AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against 8 Shipping Bills No.(1). 7617256 dated 24.07.2017, (2). 7972653 dated 11.08.2017, (3). 7972747 dated 11.08.2017 (4). 7558448 dated 24.07.2017, (5). 7348134 dated 14.07.2017(6). 7338267 dated 13.07.2017, (7). 7558422 dated 24.07.2017 and (8) 7114350 dated 03.07.2017 and ROSL benefit against 1 Shipping Bill No.6124517 dated 17.05.2017.

The applicant stated that for MEIS Application in respect of 08 shipping bills for exports made during July / August 2017, final export proceeds were realised between June to August 2020 and EBRCs were uploaded by the bankers between December 2020 and January 2021 respectively. But thereafter they could not file their MEIS Application against the above mentioned 8 shipping bills, as the online server was not enabled to file the MEIS Application. Their Bankers HDFC Bank had also issued a certificate dated 05th July 2021, stating that the realization of the export proceeds has been duly regularized in terms of FEMA and RBI Guidelines. In view of

the given circumstances, they are requesting to allow them to file online MEIS application within 31.12.2021, as thereafter no MEIS Application would be allowed to be filed against the above 8 shipping bills.
For ROSL (AIR) Application in respect of Shipping Bill No.6124517 dated 17.05.2017 (2017-18), the ROSL benefits did not reflect in the original shipping bill. But subsequently, the Customs Authorities issued amendment certificate no.18/2018CCX Dated 23.03.2018 vide their file no.S41 (Misc) 44/2018CCX dated 23.03.2018 in respect of inclusion of ROSL benefit against the said shipping bills no.6124517 dated 17.05.2017, stating ROSL benefit should be reflected. Hence, they are requesting to consider to allow online application for ROSL within 31.12.2021.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length. The Committee decided to allow MEIS benefit only for 4 Shipping Bills No.(i) 7617256 dated 26.07.2017, (ii) 7972653 dated 11.08.2017, (iii)7972747 dated 11.08.2017 and (iv) 7558448 dated 24.07.2017 without any late cut, out of the above total 8 shipping bills.
The Committee did not allow MEIS benefit against remaining 4 Shipping Bills, as realization has happened after 3 years of shipment and therefore request for same were found to be without any merit. The Committee did not accept the request of the firm to allow ROSL benefit against the Shipping bill no.6124517 dated 17.05.2017 because any change made in the shipping bill data does not get transmitted in the automated system. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 32 M/s. Ronak Beauticare Pvt. Ltd., Vadodara
F. No.HQRPRCAPPLY00287787AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow MEIS benefit against 4 shipping bills No.(i) 5334503 dated 04.06.2018, (ii) 5489817 dated 11.06.2018, (iii) 5510287 dated 12.06.2018 and (iv) 5510282 dated 12.06.2018.

The applicant stated that they are a manufacturer exporter of beauty care product. They are regularly exporting to the developed and under developed countries and are generating valuable foreign exchange and also creating employment which is needed for the Govt. of India. Their product is falling under HSN code 33049990 & 33059040 @3% of the FOB value. The payments have been received from the Foreign Buyers, but due to technical issue at bank level their eBRC were not uploaded by the back after the expiry of 2/3 years from the date of exports. They were continuously followed up with their Bankers for uploading the EBRC, so that they could idle the MEIS application. The problem faced by them was beyond their control. The Beauty care products have been going through lot of competition in the international market and the recent Corona-19 Pandemic and frequent lockdown have put them into further financial loss and is becoming very difficult for them to survive. It is known fact that while quoting the export price, export benefits are taken into account so that the pricing gets competitive. Further, during the year 2020 there was continuous problem in the DGFT server. Hence, they were facing difficulties to file the online application. Thereafter during the year 2021 the MEIS application were kept on hold and hence the submission of application remained pending. Hence, requested for condoning the delay and allow in filing of the MEIS application without any late cut on the MEIS entitlement.

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. 33 M/s. Nico Extrusions Ltd., Mumbai
F. No.HQRPRCAPPLY00272297AM22
Meeting No.19/AM22 held on 30.12.2021

Subject: Revalidation of 9 FMS Scrips No.(i) 0310502818 dated 19.01.2009, (ii) 0310501999 dated 09.01.2009, (iii) 310508275 dated 19.02.2009, (iv) 310512121 dated 18.03.2009, (v) 310515154 dated 09.04.2009, (vi) 310515374 dated 15.04.2009, (vii) 310524145 dated 15.06.2009, (viii) 310533735 dated 13.08.2009 &(ix) 3410023666 dated 12.03.2009 issued under Chapter-3 benefit.

The applicant stated that Excess Duty Debited in FMS & VKÚY Scrips of 2009 was set aside by customs OIA no. 379 to 381 (Gr.I) /2010 (JNCH) / IMP -349 to 351 dated 26.11.2020. CESTAT also dismissed Department's appeal against order no.A/638/2012/CSTB-I DB. 30.08.2012. BEs were finally Re-Assessed only in 2016. Excess duty debited in the FMS & VKUY Scrips was ordered to be reaccredited i.e. Rs.4,26,564/- in the FMS / VKUY Licenses vide Customs order no. 6224 /2016 AM(i) / JNCH db. 29.07.2016. After their various requests, that the amount be refunded in cash as the scrips had already expired and both the schemes were also withdrawn. The Asst. Commissioner of customs CRC-I/NS-III/JNCH videF.No.S/12-MISC-135/2016-17/CRC-I/NS-III DB. 14.10.2021 directed them to approach DGFT for re-credit. Since NICO Extrusions Ltd (now referred to as NICO), IEC no.0397017731, is the transferee by the original license holders of all the FMS & VKUY scrips & since the Schemes are withdrawn and licenses also expired, they are now approaching PRC for issuance of re-credit of Rs.4,26,564/- specifically for them only & revalidating the FMS / VKUY scrips for a period of 6 moths from the date of the revalidation or alternatively pass on the equivalent credit to them under any of DGFT other prevalent incentive schemes.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant decided to defer the case and ask the firm to submit a detailed statement showing how much re-credit is to be done against each of the 9 scrips separately for taking final decision (along with justification).

(Action: Applicant)

Case No. 34 M/s. Ruchi Soya Industries Ltd., Mumbai
F. No.01/60/162/935/AM20/PRC
Meeting No.19/AM22 held on 30.12.2021

Subject: To allow 167 shipping bills (Year 2015-16) for manual filing or allow to submit the ECOM at RA without late cut under the MEIS scheme.

This is deferred case of PRC Meeting No.04/AM22 dated 28.06.2021 (Case No.22), wherein the Committee decided to defer the case and ask the firm to submit more details. The applicant stated that there are two rows appearing in the place of product description on all the 167 shipping bills. In first row allows- Products details wherein reward flag option marked as 'NO' hence not reflection on DGFT server. In second row shows- Declaration "They intend to claim reward under MEIS Scheme". Since these Shipping bills pertain to April 2015- July 2015,they would like draw attention towards PN No. 47/2015-20 dated 08.12.2015, where in it has allowed Shipping bills till 30.09.2015 subject to condition that the firm has declared their intension in the affirmative on the shipping bills. Accordingly, in response they had approached to concern custom port and they have been informed that their shipping bills are already transmitted to ICEGATE and as per ICEGATE they have been informed that all shipping bills data is not integrated with the DGFT data base. They had tried to file MEIS claim, shipping bills were added in the repository and BRCs were also attached but it was showing '0'entitlements.

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

(Action: Applicant)

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