F.No. 01/36/218/203/AM-21/EPCG

MINUTES OF 8TH MEETING OF AM-21 OF THE EPCG COMMITTEE HELHD UNDER THE CHAIRMANSHIP OF Shri S.B.S. REDDY, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 3.00 PM ON 11.3.2021

I. The meeting was initially scheduled at 3.00 pm on 26.2.2021. It was rescheduled to 3.00 pm on 11.3.2021.

II. The meeting was held at 3.00 pm on 11.3.2021 through Video Conferencing mode on Cisco webex cyber meeting app due to Covid-19 restrictions (Meeting Number: ***1849341787*****)**

III. Following officers attended the meeting:

i. Shri Rajbir Sharma, Joint Director General of Foreign Trade, DGFT
ii. Shri Chandan Kumar, OSD, Department of Revenue
iii. Shri Indrajeet Yadav, DIA, Ministry of Steel
iv. Shri Shobhit Gupta, Deputy Director General of Foreign Trade, DGFT
v. Shri A.S. Khan, Foreign Trade Development Officer, DGFT

IV. The Committee deliberated upon all the cases and following decisions were taken:-

Sl. No.	Firm's Name and file Numbers	EPCG Authorisation no.	Subject	Decision of the Committee
1.	Narmathaa Textiles Limited., Chennai 01/36/218/65/AM-20/EPCG	i.01500374 dated 23.04.1996 ii.0430000008 dated 15.09.1999	Request for one time extension of export obligation.	The request of the party is for (i) one time EO extension of two years without imposing composition fee or additional EO (ii) allow refixation of EO for the balance EO on the basis of duty saved amount in terms of para 5.19(c) of HBP announced on 1.4.2005 and (iii) deletion of erroneously fixed AEO in terms of para 5.7.4 of HBP in the subject authorisations. On request No. (i) above, the Committee observed that the applicant has fulfilled EO to the extent of 64.51% upto 12.12.2002 only. The applicant has stated that balance 35.49% EO could not be fulfilled by it due to Hon'ble Madras High Court's order In W.P. No. 5494 of 1998 and 30153/03 dated 4.7.07 and subsequently 9.8.07 had passed orders for closure of the unit for violation or norms. The firm has obtained consent to operate of the Tamil Nadu Pollution Control Board only for Bleaching and Printing of cloth. But they

				were carrying out dying activity without valid CTO form the TNPCB. The Committee, therefore, decided to examine the above order of the Hon'ble Madras High Court before arriving on a decision on the application. Accordingly, the Committee decided to **seek from concerned RA a self contained note covering date wise events applicable policy/procedures and its comments/recommendations on the request of the applicant after examining court's above stated directions. T**he applicant to submit a copy of the Hon'ble Madras High Court order to RA as well as this directorate. The case stands deferred.
2.	Tata Motors Limited., Mumbai 01/36/218/157/AM-21/EPCG	138 EPCG Authorisations	Transfer of Capital Goods Imported under 34 EPCG Authorizations by Tata Motors Ltd (TML) to its - Subsidiary Company TMS Business Analytics Services Ltd.	The representatives of the company attended PH and explained the case. TML has stated out of a total of 138 EPCG Authorizations issued to TML during the period from 2002 to 2020, the EO against 104 Authorizations have been redeemed as per EODC granted. The EO against the remaining 34 Authorizations shall also be discharged by them within the prescribed time limit. It is further stated that the Passenger Vehicle business is witnessing rapid transformation in the form of tightening emission norms, push towards electrification, and disruptions from autonomous and connected technologies. To address the issue, TML Board has recently decided to convert its passenger vehicle (PV) business (including electric vehicles) into a separate - Subsidiary Company of TML, wherein TML will retain the control of such separate Subsidiary Company created. The subsidiarization will involve transfer of the PV business to a subsidiary of TML and will be implemented through a Scheme of Arrangement under Section 230 – 232 of the Companies Act and will be subject to necessary regulatory approvals, including due approval of the National Company Law Tribunal ("NCLT"), Mumbai. This will merely be an internal restructuring of TML

				and post sanctioning of the Scheme of Arrangement by NCLT under Section 230-232 of the Companies Act, the Subsidiary will continue to manufacture automobile parts and components. The PV business shall be transferred to a Subsidiary Company of TML through a slump sale agreement. The transfer process is expected to be completed in the next one year. It is stated that the subsidiary will have a IEC and PAN different from those of TML(the parent company). TML vide this representation seeks permission for transfer of some of the capital goods items of machinery and equipment imported against 34 EPCG Authorizations not redeemed, to the - subsidiary on actual user basis for the manufacture of passenger vehicles for exports as also for sale within India . The location of the plant and the machinery/equipment imported against the EPCG Authorizations shall, however, continue to remain at the same place where it has been installed. The firm has stated that under paragraph 5.04 (a) of the HBP, the imported capital goods are allowed to be installed at the premises of the supporting manufacturers. Under the said paragraph, the Authorization holders are also allowed to shift capital goods, during the entire EO period, to other units mentioned in the IEC and RCMC of the Authorization holder. However, in the instant case the imported capital goods are proposed to be transferred to a - subsidiary with a separate IEC and PAN instead to a unit mentioned in our IEC and RCMC. Further, the location of the plant and the capital goods imported against the EPCG Authorizations are not proposed to be shifted physically and shall continue to remain at the same place where it has been installed even after transfer to the -subsidiary. TML has given following undertaking: i. The capital goods shall continue to be

				used for the intended purpose for which they had been imported, i.e. to manufacture and export automobiles and fulfil the EO as stipulated in the EPCG Authorizations; ii. The Capital goods imported under EPCG Scheme will not be transferred in any manner by both TML and - Subsidiary Company till EODC has been granted. iii. The Location of the Plant or any of the capital goods imported against the EPCG Authorization will continue to remain at the same place where it has been Installed or which are covered under IEC/RCMC. iv. The automobiles as per EO items in the EPCG Authorizations shall be exported by TML. This shall include the automobiles manufactured by TML, as also the automobile (s) manufactured by the subsidiary. The average export obligation of TML imposed under the EPCG Authorisations shall be maintained. The specific EO imposed will be 100% fulfilled by TML. v. The name of the a subsidiary company shall be endorsed in the EPCG Authorizations as a manufacturer; vi. The shipping bill and other export documents will have name of TML as the manufacturer and exporter for the automobiles manufactured by it and exported. The name of the 100% wholly owned subsidiary shall come as manufacturer on shipping bill and the export documents for the product(s) manufactured by it and exported by TML. vii. The change shall be intimated to the RA, jurisdictional Customs authorities and the Customs at the port of registration of the Authorizations.

				Fresh BG/LUT, as applicable, shall be furnished to the Customs authorities. The TML and subsidiary are also willing to file a joint undertaking/bond with the Customs for fulfilment of the conditions stipulated in the EPCG Authorizations jointly/and or severally. The firm has stated that the country is presently passing through a severe economic crisis due to COVID-19. The factory output contracted sharply by a record 55.5% in April 2020 following a decline of 16.7% in March. Manufacturing contracted 64.3% in April. During April-May 2020, the exports fell by 47.5%. In this situation, small steps such as providing some procedural relaxation under the EPCG scheme would help them in weathering the current upheaval in PV business. The proposal also does not entail any revenue loss. In view of the above, the firm has submitted the following for relaxation by the EPCG Committee: • Approval for Transfer of some of the capital goods items of machinery and equipment imported against 34 EPCG Authorizations not redeemed, to the -subsidiary on actual user basis for the manufacture of passenger vehicles for exports as also for sale within India. • The location of the plant and the machinery/equipment imported against these 34 EPCG Authorizations and to be transferred, shall, however, continue to remain at the same place where it has been installed or within the locations mentioned in IEC/RCMC of the subsidiary.. • The capital goods shall continue to be used for the intended purpose for which they had been imported, i.e. to manufacture and export automobiles and fulfil the EO as stipulated in the

				EPCG Authorization. • Some of the capital goods items of machinery and equipment imported out of 104 EPCG Licenses already redeemed on 100% fulfillment of EO and granted EODC shall also be transferred as permitted under FTP to the - subsidiary company of TML for the manufacture of passenger vehicles for exports as also for sale within India. • Name of the - subsidiary company shall be endorsed in the EPCG Authorizations as a manufacturer; The export will be done by TML only for the goods manufactured by - subsidiary and also those manufactured by TML. • Joint undertaking/bond by TML and Subsidiary company shall be furnished to the Customs authorities for fulfilment of the conditions stipulated in the EPCG Authorizations jointly/and or severally. Committee considered the case and decided to **recommend to DG for relaxation under Para 2.58 of** FTP 2015-20 to approve the transfer of EPCG authorisations to new entitity. New Entity shall execute Bond/BG with Customs authority as per procedure for fulfillment of EO.
3.	Haploos Printing House, Delhi 01/36/218/131/AM-20/EPCG	i.0530154516 dated 12.01.2011 ii.0530153832 dated 28.10.2010	Request for review of EPCG Meeting decision held on 13.07.2020.	The party has requested for extension in EOP for one year after expiry of extended (6yrs + 2 yrs) for fulfilment of EO and permission to adjust the excess exports made in another EPCG authorisation No. 0530153832 dated 28.10.2010. The Committee noted the contention of the party that it could not fullfill the EO due to decline in demand of paper in the international market because of large scale Digitalisation which has reduced the demand of printed paper in almost all sectors, personal, business, government etc. The firm has completed the EO within one year from the extended date of EOP.

				The representative of DoR requested for more time to study the matter and requested to send details of the case through Office Memorandum. The Committee decided to **defer the case and refer the matter to DoR for their comments.**
4.	Steel Strips Wheel Ltd., New Delhi 01/36/218/17/AM-21/EPCG	18 EPCG Authorisations	Request for addition of same and similar products in respect of 18 EPCG Authorisations.	EPCG authorisations were issued to export Alluminium Wheels. Now they want to add alternative item Steel wheels on the ground that both are 'Same & Similar Products under Para 5.04(b) of the FTP'. They have also submitted a certificate from CA confirming that the past export performance of Automotive Steel Wheel Rims has been imposed against the subject 18 EPCG Authorisations. Representative of DoR has mentioned that, this matter may be decided within DGFT as per provisions of FTP. Therefore committee decided to withdraw the case from EPCG committee and examine the case on file to determine whether request is as per Policy.
5.	Victor Reinz India Pvt Pvt Ltd.,Pune 01/367/218/150/AM-19/EPCG-II	3130003933 dated 3103.2009	i. Request for consideration of Deemed Export where EPCG Authorization has not been mentioned on supply invoice to M/s Nissan Motor India Pvt. Ltd., ii. Consideration of similar export products and ITC (HS) code in respect of EPCG License	The party has requested for consideration of their deemed export where EPCG Authorisation could not be mentioned by them on supply invoice to Nissan Motor India Pvt. Ltd. The firm has stated that it made local supply to export warehouse of M/s Nissan Motor India Pvt. Ltd. of their export product which were used at Nissan's overseas manufacturing locations. But they failed to request Nissan Motor India Pvt. Ltd. to mention the third party name as supporting manufacturer on the shipping bills of M/s Nissan Motor India Pvt. Ltd. Committee observed that all supplies to exporters cannot be termed as deemed exports and what can be classified as deemed exports have been specified in Chapter-7 of Foreign Trade Policy. The Committee observed that the exports of the firm cannot be categorised as deemed exports. The Committee after deliberation decided

			No. 3130003933 dt. 31.03.2009.	to **defer** the case and to seek clarification from the firm how their exports can be categorised as deemed exports.
6.	Nav Engineers Pvt. Ltd., New Delhi 01/36/218/147/AM-21/EPCG	0530146383 dated 11.06.2008	Request for extension of EOP.	The party seeks extension in export obligation period against the subject EPCG authorisations issued under 3% concessional duty EPCG Scheme on the grounds that their exports have been adversely affected by Covid-19 pandemic. The Committee observed that this matter is already under consideration by the DGFT & DoR, and therefore decided to **defer the case for time being.**
7.	Grove Ltd., Cochin 01/60/162/88/AM-21/PRC/EPCG	1030001257 dated 05.12.2007	Request for extension of EOP.	The party seeks extension for 2 years against the subject EPCG authorisation issued under 3% concessional duty EPCG Scheme or waiver of interest charges and other levies on payment of duty concession availed by them. The Committee noted that even after more than 10 years of obtaining subject EPCG authorisation the party has not been able to fullfill the Export Obligation. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
8.	D'lecta Foods Pvt. Ltd., Mumbai 01/60/162/93/AM21/PRC/EPCG	0330020948 dated 11.08.2008	Request for extension of EOP.	The party seeks extension in export obligation period against the subject EPCG authorisations issued under 3% concessional duty EPCG Scheme on the grounds that their exports have been adversely affected by Covid-19 pandemic. The Committee observed that this matter is already under consideration by the DGFT & DoR, and therefore decided to **defer the case for time being.**
9.	Tharaj Casting Pvt Ltd., Ludhiana 01/36/218/158/AM-21/EPCG	3030009064 dated 13.12.2011	Request for extension of EOP.	The party seeks extension for 2 years against the subject EPCG authorisation issued under zero duty EPCG Scheme due to adverse impact of Covid-19 on exports. The Committee noted that the extended EOP in the subject EPCG Authorisation had expired before the Covid-19 pandemic period and the firm could manage to fulfil only 77% EO even after the extended EOP. The Committee deliberated upon the case and decided

				to **reject** it as there is no merit in the request.
10.	Green Fenestration Technologies, New Delhi 01/36/218/115/AM-21/EPCG	0530157647 dated 14.02.2012	Request for extension of EOP.	The party seeks extension for 2 years against the subject EPCG authorisation issued under zero duty EPCG Scheme due to adverse impact of Covid-19 on exports. The Committee noted that the extended EOP in the subject EPCG Authorisation had expired before the Covid-19 pandemic period and the firm even after 8 years of issue of authorisation could not fulfil the EO. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
11.	Sahajanand Medical Technogies Pvt Ltd., Gujarat 01/60/162/317/AM21/PRC/EPCG	5230006468 dated 08.10.2009	Request for extension of EOP.	The party seeks extension for 2 years against the subject EPCG authorisation issued under zero duty EPCG Scheme due to global economic slowdown and its impact on exports. The Committee noted that the extended EOP has expired and the firm even after 8 years of issue of authorisation could not fulfil the EO. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
12.	Galaxy Offset (India) Pvt. Ltd, New Delhi 01/36/218/69/AM-19/EPCG-I	0530159133 dated 28.08.2012	Request for extension in EOP for a period of one year for fulfillment of EO.	The party seeks extension in export obligation period against the subject EPCG authorisations issued under zero duty EPCG Scheme on the grounds that their exports have been adversely affected by Covid-19 pandemic. The Committee observed that this matter is already under consideration by the DGFT & DoR, and therefore decided to **defer the case for time being.**
13.	Sisilex Stampings., Chennai 01/60/162/178/AM21/PRC/EPCG	i. 0430003684 dated 04.05.2006 ii. 0430002776 dated 30.06.2005 iii.	Request for fulfilment of EO without Bill of Exports.	The party has requested for condonation of lapse in fulfilment of EO without insisting on submission of Bill of Exports in respect of subject authorisations for the goods manufactured by them and exported to a SEZ unit. The firm has submitted only ARE 1 form as proof of supply to SEZ unit. The Committee observed that Bill of Exports is a mandatory document for confirmation of supply to SEZ unit for claiming benefit under FTP as per Rule 30(3) of the SEZ Rules, 2006.

		0430003494 dated 13.03.2006		Rule 30(2): Goods procured by a Unit or Dev eloper, on which Central Excise Duty exemption has been availed but with out any availment of export entitlements, shall be allowed admission into the Special Economic Zone on the basis of ARE-1. rule 30(3): The goods procured by a Unit or Developer **under claim of export entitlements shall be allowed admission into the Special Economic Zone on the basis of ARE-1 and a Bill of Export** filed by the supplier or on his behalf by the Unit or Developer and which is assessed by the Authorised Officer before arrival of the goods: Provided that if the goods arrive before a Bill of Export has been filed and assessed, the same shall be kept in an area designated for this purpose by the Specified Officer and shall be rele ased to the Unit or Developer only after completion of the assessment of the Bill of Export. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
14.	Vinay Textile, Dahiwad, Maharashtra 01/37/218/235/AM-18/EPCG-II	0330019593 dated 26.03.2008	Request for block wise extension period and EOP in respect of their EPCG Authorization No. 0330019593 dt. 26.03.2008.	The party seeks extension 05 months against the subject EPCG authorisation issued under the 5% concessional duty under EPCG Scheme. The Committee noted that even after more than 10 years of obtaining subject EPCG authorisation the party has not been able to fullfill the Export Obligation. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
15.	Rani Sati Textile, Dahiwad, Maharashtra 01/37/218/234/AM	0330019418 dated 13.03.2008	Request for block wise extension period and EOP in respect	The party seeks extension 04 months against the subject EPCG authorisation issued under the 5% concessional duty under EPCG Scheme. The Committee noted that even after more than 10 years of obtaining subject

	-18/EPCG-II		of their EPCG Authorization No. 0330019418 dt. 13.03.2008.	EPCG authorisation the party has not been able to fullfill the Export Obligation. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
16.	Riddhi Siddhi Textile., Mumbai 01/37/218/210/AM-18/EPCG-II	0330019429 dated 13.03.2008	Request for block wise extension period and EOP in respect of their EPCG Authorization No. 0330019429 dt. 13.03.2008.	The party seeks extension of 05 months against the subject EPCG authorisation issued under the 5% concessional duty under EPCG Scheme. The Committee noted that even after more than 10 years of obtaining subject EPCG authorisation the party has not been able to fullfill the Export Obligation. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
17.	New Trendz , Noida 01/60/162/150/AM21/PRC/EPCG	0530170619 dated 22.06.2017	Request for re-fixation of Average Export Obligation.	The party has requested for re-fixation of AEO in the subject authorisation due to adverse impact of Covid-19 on exports. The party has not submitted any other reason for reduction of AEO. The Committee observed that AEO is calculated and fixed in the authorisation by RA as per provisions of the FTP. Party may approach RA, if AEO has not been fixed as per provisions of the Policy.
18.	Rahil Foam Pvt Ltd., Rajkot, Gujarat 01/60/162/151/AM21/PRC/EPCG	2430001692 dated 19.07.2012	Request for extension of block wise EOP and EOP.	The party seeks extension in export obligation period against the subject EPCG authorisations issued under zero duty EPCG Scheme on the grounds that their exports have been adversely affected by Covid-19 pandemic. The Committee observed that this matter is already under consideration by the DGFT & DoR, and therefore decided to **defer the case for time being.**
19.	Shree SaiOto Tubes Mill Ltd., Mumbai 01/36/218/172/AM-21/EPCG	0330031503 dated 03.01. 2012	Request for extension of EOP in respect of EPCG Authorization no. 0330031503 dt. 03.01.2012.	The party seeks extension of 03 years in export obligation period issued under zero duty EPCG Scheme . The Committee noted that the firm has made nil exports even after 8 years from the date of issue of authorisation. The Committee decided to **reject** the request of the party, being devoid of merit.
20.	Designer Rocks Pvt Ltd., Hyderabad	i.0930008959 dated 15.01.2013 ii.093001047	Request for acceptance of free shipping bills towards	The party has requested for consideration of free shipping bills towards fulfilment of EO against the subject EPCG authorisations. The Committee deliberated

	01/60/160/308/AM-21/PRC/EPCG	6 dated 24.07.2014	fulfilment of EO.	upon the case and observed that mentioning of EPCG License No. on the shipping bills is necessary and the party has not given any meritorious reason to consider their request for condonation of this procedural lapse. The Committee decided to **reject** the request of the party, being devoid of merit.
21.	Yash Pal & Sons (HUF), Gurgaon 01/60/162/258/AM 21/PRC/EPCG	i.0530161176 dated 10.07.2012 ii.0530161005 dated 11.06.2013 iii. 0530161177 dated 18.07.2013 iv. 0530161307 dated 31.07.2013 v.0530161457 dated 29.08.2013 vi. 0530161602 dated 24.09.2013	Request for extension of block wise and EOP without payment of composition fees.	The party seeks extension in export obligation period against the subject EPCG authorisations issued under zero duty EPCG Scheme on the grounds that their exports have been adversely affected by Covid-19 pandemic. The Committee observed that this matter is already under consideration by the DGFT & DoR, and therefore **decided to defer the case** for time being.
22.	Indian Oil Corporation Ltd., New Delhi 01/36/218/171/AM-21/EPCG	0530152540 dated 24.06.2010	Request for Condonation of procedural lapse of endorsement of wrong EPCG License number in a shipping bill.	The Committee took into account the submission of the party that they had inadvertently endorsed wrong EPCG Authorization no. 0530158600 dated 26.06.2012 and 0530157040 dated 24.11.2011 in shipping bills No. 9547937 dated 17.01.2014 and 4515 dated 22.11.2013 respectively instead of correct EPCG Authorization number 0530152540 dated 24.06.2010 on both shipping bills. It has also been noted that wrongly endorsed EPCG authorization nos. 0530158600 and 0530157040 are not closed and are yet to be redeemed. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow consideration of the**

				wrongly mentioned EPCG authorization no. 0530152540 dated 24.06.2010 in a shipping bill No. 7913766 dated 07.03.2012 instead of the correct Authorization number 0530153073 dated 16.08.2010 towards fulfillment of the specific EO. The above recommendation is subject to the condition that: (i) The Company had not submitted the shipping bill to be counted to the RA for redemption of EPCG Authorization. RA to verify this aspect carefully. (ii) The EPCG authorizations under consideration have not been redeemed. (iii) This is not a free shipping bill. (iv) All the EPCG Authorisations under consideration have the same export product. (v) All the EPCG Authorisations under consideration are issued in the same Policy period. (vi) The specific export obligation that was to be fulfilled within the Block and within the EOP has been fulfilled within the valid EOP. (vii) There is no double counting of exports. The Shipping Bill has not been/shall not be considered towards the discharge of E.O. against any 3 other EPCG Authorisation. (viii) Annual Average EO, if imposed, has to be maintained in respect of the EPCG Authorisations. (ix) Payment of a composition fee of Rs. 200/- per export document is to be made by the party. (x) Any investigation/adjudication proceeding by DRI/ Customs/ ECA action is not pending in respect of the subject EPCG authorisations.
23.	Falcon Marine Export Ltd., Kolkata 01/36/218/15/AM-21/EPCG	0230005217 dated 06.05.2010	Request for extension of EOP in respect of EPCG Authorization No. 0230005217 dt. 06.05.2010.	The party has requested for second extension in Export Obligation Period (EOP) in respect of 3% concessional duty EPCG authorisation issued on 6.5.2010. The Committee noted that the party could not fullfill the EO even after expiry of the extended EOP and there is no meritorious reason given by the party for further extension in EOP. The Committee decided to **reject** the request of the party, being devoid of merit.

24.	Shevaroys Textiles Pvt. Ltd., Salem 01/60/162/257/AM21/PRC/EPCG	i. 3230010099 dated 26.06.2007 ii. 3230010344 dated 01.08.2007 iii. 3230010376 dated 06.08.2007	Request for extension of EOP.	The request of the party is to review the decision of the EPCG meetings held on 4.10.2017 and 18.04.2018 on their application. Earlier the Committee had allowed second extension in EOP beyond 2 years in terms of Para 5.11 of HBP 2004-09 with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorisation holder to customs authority before endorsement of extension is made on EPCG authorisation. Subsequently, the request of the firm for waiver of payment of custom duty was considered in the EPCG Committee meeting held on 18.4.2018. The Committee had decided to **reject** the request of the firm as there is no provision in the policy for waiver of custom duty. The Committee deliberated upon the request of the firm to re-consider waiving of the payment of 50% Custom Duty saved amount and decided to maintain the decision taken in the previous EPCG Committee meetings to reject the request.
25.	Superchem Finishers, Bangalore 01/60/162/376/AM-21/PRC/EPCG	0730013743 dated 28.08.2014	Request for acceptance of Installation Certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG License No. 0730013743 dt. 28.08.2014.	The request of the party is for acceptance of Installation Certificate issued by Chartered Engineer instead of Central Excise Authority in respect of EPCG authorization no. 0730013743 dt. 28.08.2014. The Committee after deliberation **deferred** the case and decided to direct the applicant to approach the concerned Export Promotion Circle (EPC) to obtain the installation certificate.
26.	Fiat India Automobiles Pvt Ltd., Pune 01/60/162/162/AM-21/PRC/EPCG	3130003119 dated 01.05.2008	Request for Reviewing the decision of EPCG Committee for rejecting the request for condonation of non-mention	The request of the party is for condonation of non-mentioning of supporting manufacturer's name on shipping bills in respect of subject authorisation. The Committee deliberated upon the case and observed that the firm is a manufacturer exporter and there is no provision in the policy to include the name of the supporting manufacturer in the shipping bills for fulfilment of EO in case of

			of supporting manufacturer name on shipping bills.	manufacturer exporter. The name of the supporting manufacturer is to be included in the shipping bills only in case of merchant exporter. The Committee observed that it is a case of procedural lapse on the part of the firm and decided to condone the lapse and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow consideration of shipping bills where the name of the supporting manufacturer is not mentioned in respect of EPCG Authorisation No. 3130003119 dated 01.05.2008 towards fulfillment of the specific EO. While allowing such shipping bills, the concerned RA shall observe the necessary evidencing safeguards.
27.	Aurobindo Pharma Ltd., Hyderabad 01/60/162/117/AM 21/PRC/EPCG	i.0930012828 dated 16.12.2017 ii.0930013018 dated 26.04.2017 iii.0930013323 dated 20.11.2017 iv.0930013350 dated 07.12.2017 v.0930014165 dated 12.07.2019 vi.0930014230 dated 09.09.2019	Request for transfer of EPCG Authorization from M/s. Aurobindo Phrama Ltd to M/s. Curateq Biologies Pvt Ltd.	The party is requesting to transfer the subject EPCG Authorisations to its 100% subsidiary company Curateq Biologics Private Ltd. in order to concentrate on biological medical products of biosimilars manufacturing and research development in a separate wing which will make them more competent in the international market.They have mentioned that, Curateq will fulfill all export obligations of the EPCG authorisations. They have further stated that the Capital Goods have not been physically transferred and continue to remain in same premises. Committee decided to **recommend to DG for relaxation under Para 2.58 of** FTP 2015-20 **to** accept transfer of the EPCG authorizations to Curateq Biologics Private Ltd subject to conditions that, no change in Average Export Obligation shall be entertained. Curateq will execute bond/BG as per policy with Customs authorities and Curateq will comply all other conditions of EPCG scheme.
28.	Ganga Roller Flour Mills Pvt. Ltd., New Delhi 01/60/162/162/AM-21/PRC/EPCG	0530163424 dated 22.09.2014	Request for waiver/relaxation in deposit of Notional Custom Duty issued against	The request of the company is for waiver/relaxation in depositing of Notional Custom Duty on locally procured CGs for closure of EPCG authorization No. 0530163424 dated 22.09.2014. It was noted that the Company has obtained the CGs

			the EPCG Authorization No. 0530163424 dt. 22.09.2014.	indigenously and got the authorisation invalidated. The Company stated that they have not claimed the refund of Terminal Excise Duty against the invalidation letter. They have stated that , they have also not availed any deemed export benefit under advance authorisation or duty drawback. No exports under the subject EPCG authorisation has been made by the firm. Committee observed that once invalidation is issued means EPCG authorisation has been fully utilised and they need to comply with the provisions of Policy as a consequence. The Committee, after deliberating upon the case, decided to reject it as there is no merit in the request.
29.	Epitome Petropack Ltd., Kolkata 01/36/218/173/AM-21/EPCG	i.0230007831 dated 30.03.2012 ii.0230008736 dated 25.03.2013	Request for consideration of export to Nepal and Bhutan realized in Indian Rupees (INR) towards fulfillment of EO against the two EPCG Licenses nos. 0230007831 dt. 30.03.2012 and 0230008736 dt. 25.03.2013.	The firm has requested to consider their exports to Nepal and Bhutan in INR towards fulfilment of EO under subject EPCG authorisations. The Committee noted that as per conditions in the authorisation realization of export proceeds shall be realized in freely convertible currency as per Para 5.11 of HBP. The Committee deliberated upon the case and decided to reject it as there is no merit in the request to accept INR for fulfilment of EO under EPCG Scheme.
30.	ECOS (India) Mobility and Hospitality Pvt. Ltd., New Delhi 01/36/218/108/AM-21/EPCG	i.0530159931 dated 12.12.2012 ii.0530159932 dated 12.12.2012 iii.0530159933 dated 12.12.2012 iv.0530159934 dated 12.12.2012	Request for regularisation of excess duty credit utilized within 10% on EPCG License Nos. 0530159931 dt. 12.12.2012, 0530159932 dt. 12.12.2012,	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but

		v. 0530159935 dated 12.12.2012.	0530159933 dt. 12.12.2012 and 0530159934 dt. 12.12.2012, 0530159935 dt. 12.12.2012.	within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount** as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.
31.	Rana Denim Pvt. Ltd., Nagpur, Mumbai 01/36/218/164/AM-21/EPCG	i. 5030000250 dated 09.08.2012 ii. 5030000050 dated 14.05.2020 iii. 5030000129 dated 05.09.2011	Request for regularisation of excess duty credit utilized within 10%.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount** as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the

				condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.
32.	Disha Auto Components Pvt. Ltd., Mumbai 01/60/162/204/AM21/PRC/EPCG	0330036481 dated 31.07.2013	Request for regularisation of excess duty credit utilized within 10% on EPCG Licence No. 0330036481 dt. 31.07.2013.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount** as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.
33.	Radhey Krishna TerenePvt. Ltd., Surat 01/60/162/462/AM	5230010312 dated 25.04.2012	Request for regularisation of excess duty credit utilized within 10% on	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended,

	21/PRC/EPCG		EPCG License No. 5230010312 dt. 25.04.2012.	provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount** as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.
34.	Geotex Weaves India Pvt. Ltd., Surat 01/60/162/465/AM21/PRC/EPCG	523008039 dated 19.01.2011	Request for regularisation of excess duty credit utilized within 10% on EPCG License No. 523008039 dt. 19.01.2011.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of**

				FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.
35.	Asopalav Creation, Surat 01/60/162/438/AM21/PRC/EPCG	5230019109 dated 19.01.2016	Request for regularisation of excess duty credit utilized within 10% on EPCG License No. 5230019109 dt. 19.01.2016.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount** as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond

				the expiry of the period of two years of the excess import taking place.
36.	Honda Motorcycle and Scooter India., Delhi 01/36/218/167/AM-21/EPCG	i.0530171767 dated 06.02.2018 ii.0530171715 dated 30.01.2018 iii.0530171933 dated 09.03.2018 iv.0530172196 dated 03.05.2018	Request for regularization of excess duty credit utilized upto 10%.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount** as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.
37.	Aksharaj Dhara, Surat 01/60/162/464/AM21/PRC/EPCG	5230011908 dated 10.06.2013	Request for regularisation of excess duty credit utilized within 10% on EPCG License No. 5230011908 dt. 10.06.2013	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover

				excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount** as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.
38.	Modison Metal Ltd., Mumbai 01/60/162/347/AM21/PRC/EPCG	0330036330 dated 11.07.2013	Request for regularization of excess duty credit utilized within 10%.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount** as envisaged in the para 5.16(a) of HBP 2015-20, subject to

				payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.
39.	Guarniflon India Pvt Ltd., Haryana 01/60/162/249/AM21/PRC/EPCG	0330042185 dated 20.07.2015	Request for regularization of excess duty credit utilized within 10%.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount** as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.
40.	Sahni Packers (India), New Delhi	0530163836 dated 27.11.2014	Regularisation of excess duty credit utilized	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The

	01/36/218/142/AM-21/EPCG		upto 10% on EPCG Licence No. 0530163836 dt. 27.11.2014.	Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount** as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.
41.	Saraf Infraprojects Ltd., Kolkata 01/36/218/67/AM-21/EPCG	0230006077 dated 07.12.2010 + 49 Licenses	Request for grant and exemption from fulfilling the Export Obligation.	The party vide letter dated 9.8.2020 has filed an application before the EPCG Committee for grant of relief and exemption under the para 2.58 of the FTP from fulfilling the EO imposed and issue of direction to RA, Kolkata to issue them Export Obligation Discharge Certificate(EODC) against the fifty EPCG authorisations issued to them by the RA, Kolkota. The Committee noted that the Hon'ble High Court of Calcutta vide order dated 10.9.2020 in the W.P.A. 6522 of 2020 IA No. CAN 1/2020 (Old No. CAN 5253/2020) in the case of M/s. Saraf Infra projects Limited & Anr. v/s. The Principal Commissioner of Customs (Port) & Ors. has, inter-alia, directed as under :- "..Since the

				application is pending. I am not going into the merits of the case. The EPCG committee is requested to consider the application filed by the petitioner on 9th August, 2020 within four weeks from today. The committee is also requested to pass a reasoned order after giving opportunity of hearing, not only to the petitioner but also to the customs authority, if required.” In compliance of the order dated 10.9.2020, the firm was requested vide letter/e-mail dated 18.9.2020 to send the details of the representative who could attend hearing through teleconferencing. Notice of hearing was later sent on 25.9.2020 for the meeting of EPCG Committee to be held on 1.10.2020. In response, the party informed vide an e-mail dated 29.09.2020 that Shri Rajendra Singhvi, Advocate will be representing them during the scheduled hearing on 01.10.2020. Later, the counsel for the party informed vide e-mail dated 30.9.2020 that the record is quite bulky and as a result it is requested to adjourn the matter for minimum two weeks. It was requested to fix any date once the regular hearing starts. The meeting of the EPCG Committee was postponed to 5.10.2020 and later further postponed to 14.10.2020. Notice of regular hearing for attending the meeting on 14.10.2020 was sent to the counsel of the party vide an email dated 9.10.2020. The counsel of the party informed vide an e-mail dated 13.10.2020 as under : - “A fire took place at the premises of Mr Niket Saraf, the instructing person, on 8.10 at Kolkata and the same was widely reported in local newspaper. Mr Niket Saraf is under tremendous trauma and as a result could not come to Delhi to instruct me and also to attend the personal hearing. Because of such unforeseen circumstances beyond our control, I request you to adjourn the matter for a week.” The Committee after deliberation decided to defer the case. The case was again considered in the EPCG Committee Meeting dated 06.11.2020. The advocate of M/s Saraf

				Infraprojects Ltd. informed that he has to submit large number of documents related to the case to the EPCG Committee before it decides upon the case. In a virtual meeting, it will not be possible for him to submit those documents. On the request of the advocate of the party, it was decided to defer the case for holding a physical meeting at another date. The documents have been received from the party. As these documents are bulky, the Committee decided to defer the case for consideration in the next meeting of the EPCG Committee. The advocate of the firm vide his email dated 21.12.2020 requested that the matter may be fixed for placing in the EPCG Committee in the 3rd week of January, 2021 as he is travelling out of Delhi. The Committee decided to defer the case as the representative of the firm could not make him available to attend the meeting. The Committee decided to consider the case in the next EPCG Committee Meeting. The case was again considered in the meeting and the Committee decided that this case should be considered only in a physical meeting where the representative of customs authority should also be present physically. The Committee decided to defer the case.
42.	Green Valliey Industries Limited., Kolkata 01/36/218/241/AM-19/EPCG	i.0230004962 dated 19.02.2010 ii.0230003574 dated 29.08.2008 iii.0230005169 dated 23.04.2010 iv.0230004366 dated 31.07.2009 v. 0230004143	Request for allowing exports made by the Group Company and allow alternate products towards redemption.	The party has requested for (i) extension of EOP up to 12 years (ii) permission to export alternate products to fulfil EO (iii) acceptance of export proceeds in INR from Nepal and Bhutan and (iv) allowing export by Group company. The request of the party was rejected by the EPCG Committee meeting dated 30.8.2019. Aggrieved by the decision, the petitioner represented vide letters dated 17.10.2019 and 17.2.2020. The party then filed W.P. (c) No. 299 of 2020 in the Meghalaya High Court. The Hon'ble Court in its Order dated 9.11.2020 directed the EPCG Committee to decide the petitioner's application within a period of 4 weeks after giving opportunity of hearing to the petitioner. The representative of the firm

		dated 16.04.2009		expressed their inability to attend the meeting and requested for another date. The Committee decided to defer the case for consideration in the next EPCG Committee meeting.

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