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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 13.03.2024 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.32AM24 held on 13.03.2024

The following members were present in the meeting:

1. Shri S.B.S. Reddy Addl.DGFT
2. Shri AkashTaneja Addl. DGFT
3. Shri Anil Aggarwal Addl.DGFT
4. Dr.S.K. Bansal Addl. DGFT
5. Shri S.C.Agarwal Add. DGFT
6. Shri Rakesh Kumar Addl. DGFT
7. Shri RandheepThakur Joint DGFT
8. Shri K.V. Tirumala Joint DGFT
9. Shri K.M. Harilal Joint DGFT

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

S.No.	Name of the firm
1.	M/s. Poly World, Khadoli, Silvassa
2.	M/s. Chandra Polyplast Private Limited, Aurangabad.
3.	M/s.Mahalaxmi Polypack Private Limited, New Delhi.
4.	M/s. Oriental Rubber Industries Private Limited, Pune
5.	M/s Premier Energies Photovoltaic Private Limited, Hyderabad.
6.	M/s. SL Engineering Co., Delhi
7.	M/s. Medreich Limited, Karnataka.
8.	M/s. Mahalaxmi Polypack Private Limited, New Delhi.
9.	M/s. Keshari Exports, Pakaribhadohi.
10.	M/s. India Offset Printers Private Limited, New Delhi.
11.	M/s. Bikanervala Foods Private Limited, New Delhi.
12.	M/s. Globe Textiles (India) Limited, Ahmedabad.
13.	M/s.VA Global Business, Mumbai
14.	M/s.Mezhukkattil Mills, Aluva
15.	M/s.Hindustan Petroleum Corporation Limited, Mumbai
16.	M/s.MPCL Industries Limited, Mumbai
17.	M/s.Premier Gun House, New Delhi
18.	M/s. Radha Mohan Purshottam Das Jewels Private Limited, Chennai

19.	M/s. Rishab Trading Company, Bangalore
20.	M/s.Meghmani Organics Limited, Ahmedabad.
21.	M/s.Proec Energy Limited, New Delhi
22.	M/s.S F Enterprises, Delhi.
23.	M/s.The Bombay Burmah Trading Corporation Limited, Mumbai
24.	M/s.ZEA Maize Private Limited, Sonipat
25.	M/s.Rashminbhai Shantilal Zinzuwadia Private limited, Ahmedabad
26.	M/s.Padmini VNA Mechatronics Limited, Gurugram
27.	M/s.Malwa Modern Rice & General Mills, Sunam
28.	M/s.Gland Pharma Ltd, Hyderabad.
29.	M/s. Kesari Roller Flour Mills Private Limited, Malurmalur.
30.	M/s. Padmini VNA Mechatronics Limited, Gurugram.
31.	M/s. Gland Pharma Ltd, Hyderabad.
32.	M/s.R R Kabel Limited, Mumbai
33.	M/s. Malabar Gold Limited, Kozhikode.
34.	M/s.Top Light Process, Tirupur.
35.	M/s.Vaachi International Private Limited, Vishakhapatnam
36.	M/s. Synergies Castings Limited, Hyderabad
37.	M/s.Rhytek Overseas Private Limited, Ahmedabad.
38.	M/s. L P International, Gujarat
39.	M/s.Unichem Laboratories Limited, Mumbai
40.	M/s.Reannon Pharmaceuticals, Mumbai
41.	M/s.Qrex Flex Private Limited, Mangrolpipodara
42.	M/s.Laxon Drugs Private Limited, Derabassi
43.	M/s.Aceinox Industries Private Limited, Punjab
44.	M/s. Esquire Multiplast Private Limited, Kalamassery
45.	M/s.Jayanita Exports Private Ltd, GautamBudh Nagar
46.	M/s.Kobelco Industrial Machinery India Private Limited, Kanchipuram
47.	M/s.Akums Drugs and Pharmaceuticals Limited, Ahmedabad
48.	M/s. The Indian Hotels Company Limited, New Delhi
49.	M/s. United Inc, Vadal
50.	M/s.Varun Beverages Limited, New Delhi
51.	M/s.Pokarna Engineered Stone Limited, Vishakhapatnam

Case No.01 M/s. Poly World, Khadoli, Silvassa

F.No. HQRPRCAPPLY00007241AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for grant of DFIA License against application File Nos. 039207600044AM19 and 039207600029AM20.

This is defer case of PRC Meeting No.28AM24 held on 07.02.2024 (Case No.22) wherein Committee decided to seek confirmation from the firm about the date of the authorization.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have completed entire exports within stipulated time frame and 100% Payment against all the export shipments have been realized within 3 years. The e-BRC has been received after 3 years. Hence they were unable to make application to obtain DFIA Licence. Hence they are requesting to allow permission to grant of DFIA License against their application No. 03/92/076/00044/AM19 & 03/92/076/00029/AM20.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC the firm may have faced the problem which was beyond their control. Accordingly, the Committee has decided to allow consideration of issuance of DFIA licence against subject file numbers only against those shipping bills where realisation of export proceeds has taken place within time but the BRC's have been uploaded late by the banks, without any late cut. RA may also verify the facts before issuance of DIFA. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.02 M/s. Chandra Polyplast Private Limited, Aurangabad.

F.No. HQRPRCAPPLY00005871AM24

Meeting No.32AM24 heldon 13.03.2024

Subject: Request for conversion of EO based on duty saved amount instead of CIF value against EPCG Authorization No.01100918 dated 11.08.1999.

This is review case of EPCG 4th Meeting of AM24 held on 12.09.2023 wherein Committee rejected the case.

Applicant Statement: The applicant stated that they have imported the said capital goods and saved custom duty for Rs. 17,68,023 equivalent to the CIF value of Rs. 1,55,36,395.00/- US$ 36,3850.00/-. Required conversion of EO based on duty saved amount which came in implementation with issuance of the notification no. 28 dated 28.01.2004. Hence they are requesting to allow the export made after the issue of the said notification against subject authorization.

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.03 M/s.Mahalaxmi Polypack Private Limited, New Delhi.

F.No. HQRPRCAPPLY00000906AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Re-fixation of Average E.O. against EPCG Authorisation No: 0530162149 Dt. 17.01.2014 & EPCG Authorization No: 0530162150 dated 17.01.2014.

This is a review case of EPCG Committee Meeting No.2/AM24 held on 30.05.2023 (Case No.20) wherein Committee rejected the case.

Applicant Statement: In this review application the applicant stated that they want to Re-fix their Average Export obligation on the basis of Preceding 3 years exports which are 100% towards specific E.O. of another EPCG Authorisation obtained earlier. Further they want to clarify that at the time of filing the EPCG application they had submitted the CA Certificate of preceding 3 years FOB value exports without excluding the Specific Export obligation of another EPCG Authorization obtained earlier. The below is preceding three years FOB Value and their respective specific export obligation was the licence obtained earlier. FY: 2010-11 FOB Value Rs Nil. FY: 2011-12 FOB Value Rs 98,33,250.25 - 100% Export Obligation made under EPCG Authorisations obtained earlier and FOB Value Rs 98,33,250.25 have been exhausted. FY: 2012-13 FOB Value Rs 3,33,02,975.14 - 100% Export Obligation made under EPCG Authorisations obtained earlier and FOB Value Rs 3,33,02,975.14 have been exhausted. Total FOB Value last three years Rs 4,31,36,225.39 Average Imposed of Rs 4,31,36,225.39 / 3 = Rs 1,43,78,741.79 This Average should be Nil because in 2010-11, 2011-12 and 2012-13 the total FOB value of Rs 4,31,36,225.39 were against Specific E.O. of another EPCG authorisations. The Average Export obligation after deducting the specific export obligation of another EPCG Authorisations should be ZERO. Further, they had fulfilled Export obligation after excluding the average export obligation as detailed above. Hence they are requesting to allow Re-fix the average export obligation of said EPCG Authorisations as ZERO.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. It was decided that RA may consider the matter on merits as per FTP/HBP after thorough examination of relevant documents and files in which exports have been utilized for specific EO fulfillment.

(Action: Applicant/RA, CLA New Delhi)

Case No.04 Withdrawn.

Case No.05 M/s.Premier Energies Photovoltaic Private Limited, Hyderabad.

F.No. HQRPRCAPPLY00000406AM24

Meeting No.32AM24 held on 13.03.2024

Subject: To allow permission to sell the restricted item in the market against Auth/Scrip No. 0919026784 dated 24.02.2021.

Applicant Statement: The applicant stated that theyhave imported silver paste under import license for restricted items of imports under the authorization number mentioned above and currently they switched over to new technology to meet customer requirements. Currently they have stock ofsilver paste of silver conductor front side metallic paste 105 Kgs. and Silver conductor paste (Rear Side) 45 Kgs. Hence they are requesting to allow permission for SALE of the restricted item in the market against Auth/Scrip No.0919026784 dated 24.02.2021.

The comments of pc2 were seen. Reference notification 57 dated 15.01.2024 import of semi-manufactured silver under ITC HS 7106 9290 by electrical, electronics and engineering industries including solar and glass making units as input for their own manufacturing process on actual user basis has been made free.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee decided to accede to the request and allowed permission for transfer of the restricted item against Auth/Scrip No. 0919026784 dated 24.02.2021. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Hyderabad)

Case No.06 M/s. SL Engineering Company, Delhi

F.No. HQRPRCAPPLY00000278AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Deduction/ Waiver of Late Cut Fee against MEIS Scrip.

Applicant Statement: The applicant stated that they are requesting for Exemption Under Para 2.59 Of Foreign Trade Policy (FTP) 2023 to Allow MEIS Benefit, without Any Late Cut, Against Following Shipping Bills: (a) Shipping Bills of FY 2019-2020:_(18) Eighteen Shipping Bills: As E-BRCS Had Been Uploaded By The Bank After 28.02.2022, So, The Last Date To Claim MEIS Has Expired. (b) Shipping Bills of FY 2020-2021 (01.09.2020 to 31.12.2020):_(02) Two Shipping Bills: As One E-BRCs Had Been Uploaded By The Bank on 23.09.2022 (After the Last date to apply) and One E-BRC had been uploaded on 25.08.2022, but due to cooling off period, even the second E-BRC could not be attached to claim MEIS. As per Notification No.53 dt 01.02.2022, the last date to apply for MEIS for S/Bills for the period

01.04.2019 to 31.03.2022 was 28.02.2022, so they could not apply for MEIS for FY 2019-2020 as for all the pending shipping bills, eBRCs were uploaded after 28.02.2022. Due to high competition, they have to quote very competitively and at that time they had considered the benefit of MEIS in their cost sheet. Hence they are requesting to allow to claim MEIS without any late cut.

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

(Action: Applicant/RA-Delhi/PC-3 Division for necessary updation)

Case No.07 M/s.Medreich Limited, Karnataka.

F.No. HQRPRCAPPLY00007848AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0711000477 dated 17.02.2021.

Applicant Statement: The applicant stated that they have obtained subject authorization for import of Tadalafil Ph.Eur and the finished good item is Tadalafil 5mg Tablets. The date of 1st import/procurement from SEZ has been made on 17.02.2021 and there is no further import against this authorization. 54.19% of the exports have been made within the initial validity period of 18 months from the date of authorization i.e. 17.02.2021 and 8.03% of the export made from 18-24 months period i.e. 17.10.2022. The balance quantity of 15.466 kgs to be exported on or before 30.04.2024 as per the schedule from the buyer. Hence they are requesting to allow EOP extension up to 30.04.2024 against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0711000477 dated 17.02.2021 for a further period of 3 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No.08 M/s.Mahalaxmi Polypack Private Limited, New Delhi.

F.No. HQRPRCAPPLY00001030AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Re-fixation of Average E.O. against EPCG No. 0530164970 DT 21.05.2015 EPCG No. 0530165982 DT 01.10.2015 EPCG No. 0530166515 DT 11.12.2015 and EPCG No. 0530167421 DT 27.04.2016.

Applicant Statement: The applicant stated that they they want to Re-fix Average Export obligation on the basis of Preceding 3 years exports which are 100% towards specific E.O.of another EPCG Authorisation obtained earlier. Further they want to clarify that at the time of filing the EPCG application they had submitted the CA Certificate of preceding 3 years FOB value exports without excluding the Specific Export obligation of another EPCG Authorization obtained earlier. The below is preceding three years FOB Value and their respective specific export obligation was the licence obtained earlier. FY: 2012-13 FOB Value of Rs 3,33,02,975.14 - 100% Export Obligation made under EPCG Authorisations obtained earlier and FOB Value of Rs 3,33,02,975.14 have been exhausted. FY: 2013-14 FOB Value of Rs 3,03,74,835.81 - 100% Export Obligation made under EPCG Authorisations obtained earlier and FOB Value of Rs 3,03,74,835.81 have been exhausted. FY: 2014-15 FOB Value of Rs 6,85,31,085.52 - 100% Export Obligation made under EPCG Authorisations obtained earlier and FOB Value of Rs 6,85,31,085.52 have been exhausted. Total FOB Value last three years Rs 13,22,08,896.47Average Imposed of Rs 13,22,08,896.47 / 3 = Rs 4,40,69,632.15. This Average should be Nil because in 2012-13, 2013-14 and 2014-15 the total FOB value of Rs 13,22,08,896.47 were against Specific E.O. of another EPCG authorisation. The Average Export obligation after deducting the specific export obligation of another EPCG Authorisations should be ZERO. Hence they are requesting to allow Re-fix the average export obligation of said EPCG Authorisations as ZERO.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. It was decided that RA may consider the matter on merits as per FTP/HBP after thorough examination of relevant documents and files in which exports have been utilized for specific EO fulfillment.

(Action: Applicant/RA, CLA New Delhi)

Case No.09 M/s. Keshari Exports, U.P.

F.No. HQRPRCAPPLY0000333AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Re-validation of Scrip against MEIS Scrip No. 1519017907 dated 05.10.2021.

Applicant Statement: The applicant stated that the above mentioned MEIS scrip was issued in their favour and through subsequent transactions was transferred in favour of M/s. Neema Fabrics, Mumbai. This scrip had a face value of Rs. 4, 77,060.00 and had a balance of Rs. 3,02,539.00 as on 25/12/2021. This scrip was then utilized to debit an amount of Rs. 2,31,313.00 as duty against their Bill of Entry No. 6834106 dated 25/12/2021 but the goods were not permitted clearance by the customs, and they were subsequently re- exported. This scrip, during this duration, remained in the custody of the customs authorities, JNPT, till 25/10/2022 and during which period its validity expired. The letter issued by the customs authorities in this regard is enclosed. As they are desirous of re - crediting this debit entry and also making further clearances against this scrip, in terms of para 2.20(c) and (d) of the HBP. Hence they are requesting to allow six months revalidation against subject MEIS scrip.

Comments of PC3 were seen.

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

(Action: Applicant)

Case No.10 M/s. India Offset Printers Private Limited, New Delhi.

F.No. HQRPRCAPPLY00000898AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Extension of Total EO Period against EPCG Authorization No. 0530155717 dated 09.06.2011.

Applicant Statement: The applicant stated that they have been in the trade for the last 25 years. They are printers of college and school text books, as well as general knowledge books and also literature books. Prior to the advent of E-books, they were selling lots of books and were in full demand. But due to the explosive growth of e-Books, the domestic and the international market for printing industry has been drastically hit. People have resorted to reading the books on their computers, mobiles, KINDLE apps etc. It is to the knowledge of every one that international printing presses have shutdown due to no sales. Tremendous slowdown in the printing trade worldwide, started about the a decade back when common people started using cell phones and nearly every household and office became owners of computers. Due to this local sales also took a hit and exports nearly came to a halt for Indian printers. They could not meet the EO which was mainly because of the situation as above. Under Aero duty EPCG scheme no further extension is available beyond 2 years, whereas in previous scheme an additional extension was allowed subject to payment of applicable composition fee as per FTP. Their application of EOP extension was rejected by the EPCG Committee. Hence they are requesting to allow EOP extension against subject EPCG authorization.

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.11 Withdrawn.

Case No.12 M/s. Globe Textiles (India) Limited, Ahmedabad.

F.No. HQRPRCAPPLY00004106AM23

Meeting No.32AM24 held on 13.03.2024

Subject: Revalidation of DFIA no.0810145489 dated 11.06.2019 & 0810145859 dated 30.07.2019.

This is a defer case of PRC Meeting No.26/AM24 held on 07.01.2024 (Case No.25) wherein Committee decided to refer the case to EGTF Division for its examination.

Applicant Statement:.In respect of DFIA License No 0810145489 they have export two consignment under the above DFIA file number the Shipping bill No are 1) 9718671 dt 18.12.2018 & 2) is 2152158 dt 19.02.2019, but they have received the transferable DFIA from Local RA with only One shipping Bills details No is 9718671 dt 18.12.2018 and missing the details of export and import item against the S B no 2152158 dt 19.02.2019, they have re-submitted the same DFIA to the Local RA for correction, but without any correction it was return by the Local RA, then they sent a mail to NIC for shorted out the issue, after then file the Comp No 20210233199 but the problem is not shorted out, File the FIRST PRC No HQRPRCAPPLY00002614AM23 dt 30.05.2022 but the matter is not shorted out and as per the mail from Shri A S Lungreishang from PRC dt 19.12.2022. Again file the fresh PRC for the same matter. Now theyhaverequested to consider the same matter after 3 years of exported the goods and issue them the Correct DFIA License with the validity till Dec 2023 from the New System.

In respect of DFIALicense No 0810145859 - they have received the transferable DFIA from Local with the missing of Second Item from the S B no 3386518 DT 03.05.2019, shipping bill having 2 exported item and they have received the DFIA license with only One Export / Import item. They have re- submitted the same License to the Local RA for correction, but the same License was return by the Local RA without any correction, then they sent a mail to NIC for shorted out the issue, after awaiting some time they can file the Comp No 20210233206 but it is not shorted out, as per the mail from DGFT they have file the FIRST PRC No HQRPRCAPPLY00002612M23 dt 30.05.2022 again the matter is not shorted out and then as per the mail from Shri A S Lungreishang from PRC dt 19 12 2022 file the fresh PRC for the same matter . Now request for do the needful and issue us the Fresh DFIA License with the validity till Dec 2023 from the new system. As per the notification no 57/2015-2020 dated 31.03.2020 all the DFIA License are automatically extended for 6 months for the date of expiry but above both License are not extended and due to the wrong DFIA License , theycannot use it and both the License are expired. Hence they are requesting to allow revalidation of above mentioned DFIA's.

Comments of EGTF were seen.

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.13 M/s. VA Global Business, Mumbai

F.No. HQRPRCAPPLY00007328AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request to allow EOP extension against DFIA in respect to file no. 03AS07600301AM24 and 03/90/076/00016/AM20

Applicant Statement: The applicant stated that they during the year 2020 to 2021 exports/imports were shut due to the pandemic situation of Covid 19. Hence, the automatic extension of 6 months was granted by DGFT by issuing Policy circular No. 35/2015-20 dated 23 April, 2020. As per the policy circular No. 35/2015-20 dated 23 April, 2020, automatic extension of Import Validity Period and Export obligation period by 6 months from the date of expiry for existing advance Authorization (AAs)/DFIA expiring from February to July 2020 has been granted. . With respect to file no. 03/90/076/00016/AM20, they hereby submit that, they have uploaded approx. 75 documents/shipping bills in the said file. But due to some error in the server the entire documents got corrupted/deleted. They have complaint the same to DGFT grievance portal. After several correspondence with DGFT grievance portal, it agreed to release the documents and instructed them to generate new file and re-upload the documents/shipping bills. They have acted as per the instructions of DGFT. The application under the mentioned file is still pending and needs to be allowed at the earliest Hence they are requesting to allow

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to refer the case to EGTF division for its examination. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/ EGTF Division)

Case No.14 M/s. Mezhukkattil Mills, Kerala.

F.No. HQRPRCAPPLY00006958AM24

Meeting No.32AM24 held on 13.03.2024

Subject:Request for issuance of restricted license for previously imported copra under PD Bond Licenses for Restricted Items against 10 Auth/Scrip Numbers.

Applicant Statement: The applicant stated that are requesting the issuance of a restricted license for the import of 972.115 MT of copra, which they have already imported and is currently held under PD Bond. This request comes in light of recent developments and past experiences with license applications. Their organization had previously been granted two licenses for copra import, setting a precedent for operations. Encouraged by these successful applications, they applied for two additional licenses (Reference Numbers: HQRXIMLAPPLY00002261AM23 and HQRXIMLAPPLY00002515AM23), for which they paid Rs 67,027.25 and Rs 100,000, respectively. Unfortunately, the EXIM Facilitation Committee (EFC) closed these applications, advising them to approach the National Agricultural Cooperative Marketing Federation of India (NAFED) instead. This direction has not only resulted in financial loss due to the un-refunded application fees but has also left them without the necessary licenses for b imports. The closure of our recent applications and the direction to approach NAFED have resulted in significant financial loss without the issuance of the licenses. This situation is in stark contrast to earlier successful experiences with DGFT. Their attempts to obtain NOC from NAFED have been unsuccessful. Their refusal to issue NOC for already imported quantities has created a deadlock, impacting their business operations and financial stability. Hence they are requesting to issue restricted license for the 972.115 MT of copra currently held under PD Bond and adjust the fees already paid .

Decision: The Committee went through the submission made by the firm and discussed the matter at length and noted that there is no clarity in the request. Accordingly, it was decided to seek more information from applicant.

(Action: Applicant)

Case No.15 M/s. Hindustan Petroleum Corporation Limited, Mumbai

F.No. HQRPRCAPPLY00001105AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for policy relaxation in ITC (HS), 2012, Schedule 1 Import Policy, section V, Chapter 27, EXIM code 27101939 ATF, Import of sustainable aviation fuel (SAF) blended Jet Fuel in India.

Applicant Statement: The applicant stated that International Civil Aviation Organization (ICAO) has started Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). CORSIA Scheme is envisaged in three phases: Pilot (2021-23) and first phases (2024-26) are voluntary phases, whereas second phase (2027-2035) is mandatory phase. ICAO is targeting to achieve net zero for Aviation Industry by 2050, under Long Term Aspiration Targets (LTAG) for International Civil Aviation. India aims to achieve net zero by 2070 and decarbonisation of Indian Aviation Sector will be one of the key factors to achieve the target. In 2010 Aviation sector contributed more than 1% of India total CO2 emission. Since then, India has seen tremendous growth in Aviation Sector and the growth story is expected to continue increasing the emission from the sector. Use of Sustainable aviation fuel (SAF) is going to be pivotal for decarbonisation of the Indian Aviation Industry, hence setting up of a robust supply chain and SAF market is the way forward in achieving the goal. While HPCL is working on technologies and projects to produce SAF domestically, it is felt that an established SAF market is going to provide impetus to the Oil industry and will expedite the investment into development of SAF supply chain by increasing the financial viability of SAF projects. To initiate the process of establishing SAF commercial market in India, HPCL proposes to import and sell SAF blended jet fuel in the short run under the ATF imports. At present, HSN code for Sustainable aviation fuel (SAF) blended jet fuel is not available, therefore, permission is requested for allowing import of SAF blended jet fuel under ATF HSN code 27101939.

Decision: The Committee after going through the submission of firm observed that no policy relaxation is involved in the case. The firm may approach concerned administrative Ministry/Department of Revenue in the matter for a separate ITC HS code.

(Action: Applicant)

Case No.16 M/s. MPCL Industries Limited, Mumbai

F.No. HQRPRCAPPLY00004310AM23

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Policy Relaxation for disallow of cancellation of debiting of Import Authorization by Custom Authorities Licenses for Restricted Items against 6 Auth/Scrip Numbers.

Applicant Statement: The applicant stated that whenever any item of import or export stands shifted from free category to restricted through any notification to be issued by DGFT and / or any concerned authority, ICEGATE Authority should forthwith stop accepting any Bill of Entry of Import or S/Bill of exports, as the case may be, as has been happening post announcement of fiscal budget every year. Though Bill of Entries were accepted by ICEGATE upon their filing in captioned case despite shifting of items of import to restricted category from hitherto free category, no clearance has however, been granted before ther submission of concerned OMs. Neither they nor custom authority were aware to allow the clearance only against Import Authorization for restricted category. Even Custom Authorities at both places i.e. JNCH &Mundra allowed the clearance of restricted item without any insistence of specific import authorizations for restricted category based on their submission of self explanatory OMs. Therefore they forthwith intervene, in terms of Para 2.58(c) of FTP 2015-2023(Exemption from Policy/Procedures(All other issues)), through issuance of clarification from Policy Relaxation Committee under DGFT through directives of stopping the cancellation of debiting as the Import Authorization have been unnecessarily appearing to have been called back by JNCH Authority vide their letter No. S/3-Misc-07/2022-23/TSK JNCH dtd.25.1.2023 & 30.1.2023. They shall have no objection to your levying an appropriate minor fine for minor inadvertent lapse though Custom Authorities at Nhava Sheva &Mundra have allowed their clearances based on 3(Three) Office Memorandums issued from common F. No. 11/21/2022-OC all dtd. 25.3.2022 for 3(Three) different items of import.

Reference from DRI was seen.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to refer the case to PC-2 division to examine on file. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/ PC-2 Division)

Case No.17 M/s. Premier Gun House, New Delhi

F.No.HQRPRCAPPLY00004047AM23

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Re-validation Licenses for Restricted Items against Authorization No. 0519240593.

Applicant Statement: The applicant stated that Premier Gun House was issued an import license no:-0519240593 by DGFT after compliance and submitting of all the documents. After that they started placing orders abroad and invested huge amount with suppliers in abroad. That only after few days of grant of Import License No. 0519240593 i.e. on 25.02.2021 Deputy director DGFT served the SCN upon the Applicant. Thereafter Applicant had filed the Writ Petition Civil 3521/2021 before the Hon'ble Delhi High Court inter-alia aggrieved by the Show-Cause Notice dated 25th February, 2021 issued under the Foreign Trade (Development and Regulation) Act, 1992. Further it is pertinent to mention here that vide its order dated 19.03.2021 passed in Writ Petition Civil 3521/2021 Hon'ble Delhi High Court was pleased to grant interim protection to the Applicant. That as the issue remained pending before the Hon?ble Delhi High Court, Applicant firm was constrained to stopped the further import of Arms from foreign suppliers. Thereafter vide Order-in-Original dated

16.06.2021 DGFT permitted to release the 28 weapons imported by the Applicant under import authorisation No.0519240593 dated 25/9/2020 for the purpose mentioned in the original application. Further DGFT also disposed off the SCN dated 25.02.2021 and also directed Applicant once again to surrender his Import License No. 0519240593. That Order-in-Original dated 16.06.2021 led to further filings of Applications before both Hon'ble Delhi High Court as well as with DGFT, which unfortunately further delayed the matter. That vide its order dated 16.08.2021 in Writ Petition Civil 3521/2021 Hon'ble Delhi High Court was again pleased to grant interim protection to the Applicant qua its Import License No. 0519240593 That WP C 2600/2022 filed before the Hon'ble Delhi High Court as well as various complaints filed before other Forums against the Applicant resulted in further delaying the import of Arms under Import License No. 0519240593. It is submitted that goods of Applicant are now stuck up with foreign dealers. Neither they are returning back payment nor able to ship goods. That on 31.03.2022 the validity period of 18 months of Import licence No. 0519240593 came to be exhausted before importing the total quantity. Now as the Actual user condition is also amended for this import authorisation in PRC meeting 14/AM23 dated 28-09-2022 which left nothing against Premier Gun House. As the time is lost in Hon'ble Court due to which the applicant doesn't got time to import the total quantity. Hence they are requesting to allow one year revalidation of above mentioned import authorization.

Comments of PC-2 were seen.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to refer the case to PC-2 division to examine on file. Thereafter if required the case may be brought back again before PRC.

(Action: Applicant/ PC-2 Division)

Case No.18 M/s. Radha Mohan Purshottam Das Jewels Private Limited, Chennai

F.No.HQRPRCAPPLY00000503AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for relaxation of Notification no. 19/2013 dated 12.07.2023.

Applicant Statement: The applicant stated thatthe present representation is being filed seeking clarification and relaxation in implementation of Notification No. 19/2023 dated 12.07.2023 **("Notification 19")** whereby, the import policy of ITC (HS) Code 71131911 has been amended from "Free" to "Restricted" with immediate effect, in exercise of powers under Section 3 and 5 of the Foreign Trade (Development & Regulation) Act, 1992 **("FTDR Act")** read with Para 1.02 and Para 2.01 of Foreign Trade Policy, 2023 **("FTP")**. The Applicant is engaged, inter alia in the business of importing gold jewellery from various countries for sale in the domestic market in India and holds IED No. 0613003977 issued by the Directorate General of Foreign Trade. In the regular course, the Applicant was importing assorted gold jewellery with purity of 91.6% from Indonesia in terms of the Preferential Trade Agreement between of Governments of Member States of the Association of South-East Asian Nations and the Republic of India, of which Indonesia is also a party. These consignments of assorted gold jewellery were being imported on regular basis from several ports in India by the Applicant against payments made in advance. On a similar basis, against purchase orders and Performa invoices issued by the foreign suppliers in Indonesia, the Applicant had made advance payment for import of 16.37 Kgs. of assorted gold jewellery classifiable under ITC (HS) Code 71131911. Thus, evidently the payments against the aforementioned quantity already stood made on 21.06.2023. However, while the supplier was in the process of organizing the shipment for export to the applicant, Notification 19 stood issued by teh DGFT and was made effective immediately. Hence they are requesting to issue clarification excluding imports where the entire advance payment has already been made will not be covered within the applicability of the subject notification dated 12.07.2023.

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.19 M/s. Rishab Trading Company, Bangalore

F.No.HQRPRCAPPLY00004359AM23

Meeting No.32AM24 held on 13.03.2024

Subject: Request for revalidation of Import Authorization No.0719063746 dated 13.01.2021 for Restricted Items.

Applicant Statement: The applicant stated that they have been issued with a restricted License bearing No. 0719063746 dated 13.01.2021 to import Mineral Hydrocarbon oil of 2000 MTS, Industrial Solvent of 1000 MTS and Hydro carbon solvent of 1000 MTS for a CIF value of INR 183480000/- valid for 18 months. The said License has been further extended upto January 12, 2023. The Industry has taken a toll in view of the COVID Pandemic and the supplies have been badly affected in terms of imports as well as domestic supplies. Also that the prices of the solvent have fallen due to the war between Russian and Ukraine and the overseas suppliers were reluctant to sell the goods at cheaper prices. Therefore they could not procure the goods within the extended time. They state that subject goods are required to cater to the domestic market as the summer season is approaching and the OEMs are in requirement of fin press oil for the manufacture of refrigerators and air conditioners. Hence they are requesting to allow six month revalidation of subject authorization.

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.20 M/s. Meghmani Organics Limited, Ahmedabad.

F.No.HQRPRCAPPLY00007839AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Waiver of Procedural requirement as per HBP against Advance Authorization No. 0811005990 dated 13.09.2022.

Applicant Statement: The applicant stated that they have obtained an Advance Authorization no. 0811005990 dated 13.09.2022 for export product Bifentrhin Technical 95 Minimum. They have completed 100% duty free Import of raw materials against above mentioned authorizations to complete export obligation. However, due to current/ongoing market situation since last one year prices of the product has fallen down drastically by 50% to 60% worldwide. They have considered USD 40/Per Kgs FOB in Authorization no. 0811005990 dt. 13.09.2022 However, since last one year prices are hovering between USD 18 to USD 20/per kgs with very weak demand. Looking at the ongoing market condition it is not expected to improve in another one year to two-year time due to which they have no option to but to incur loss by selling it at lower price. In view of the above scenario, they request your good office to waive off the applicable amount to be deposit at the time of closure of authorization that may occur due to the shortfall in realization. Hence they are requesting to waive off the amount to be deposit towards shortfall of FOB at the time of closure of Advance Authorization No. 0811005990 dt.13.09.022 for regularization the case.

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

(Action: Applicant)

Case No. 21 M/s. Proec Energy Limited, New Delhi

F.No.HQRPRCAPPLY00007864M24

Meeting No. 32AM24 held on 13.03.2024

Subject: Request for Relaxation under FTP/HBP: Import under Advance Authorization vide 3 Bill of Entries where Advance Authorization has been issued after BL date and goods imported without warehousing as per para 2.13 of FTP (2015-20) against Advance Authorization No. 0510409547 dated 31.01.2019.

Applicant Statement: The applicant stated that they are regular importer/exporter of these products and taking regular advance authorisation for duty free imports. They have placed some order for import of raw materials and these shipments were loaded on vessel from foreign countries and BL issued. When they were preparing documents for clearance of goods to give to their CHA, then they noticed that the eligible import quantity against the earlier authorisation was exhausted and there was no balance to import in earlier authorisations. They immediately made an application for grant of a new Advance Authorisation on 29.01.2019 to jurisdictional RA and new advance authorisation was issued on 31.01.2019 and they cleared the goods against this Authorisation. However, they were not aware that in case of goods shipped/arrived in advance they have to first file warehouse bill of entry and then again for home consumption against an Authorisation issued subsequently. The Customs authorities also did not object at that time and accepted BOE for home consumption and cleared our goods against authorisation issued subsequently. If customs have objected about these provisions at that time, then they can definitely file warehousing BOE first and then get cleared the goods for home consumption against an Authorisation issued subsequently as they have valid authorisation in hand and have no limitation/bar in doing the same. Hence they are requesting to allow Relaxation under FTP/HBP against Import under Advance Authorization.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed relaxation of Para 2.18(a) of HBP for imports against 3 Bills of Ladings (one of December 2018 and two of January 2019) in respect of Advance Authorisation No. 0510409547 dated 31.01.2019. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No.22 M/s. S F Enterprises, Delhi

F.No.HQRPRCAPPLY00004312AM23

Meeting No.32AM24 held on 13.03.2024

Subject :Request for Second revalidation Licenses for Restricted Items against Auth/Scrip No.0111000175 dated 12.05.2021.

Applicant Statement: The applicant stated that due to Covid-19 they could not import on time and taken 1st revalidation but still supplier production was booked with other importer and they could not complete their order quantity on time. It will be delayedby minimum 3-4 months. Hence they are requesting to allow revalidation of subject Import Authorization.

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

(Action: Applicant)

Case No. 23 M/s.The Bombay Burmah Trading Corporation Limited, Mumbai

F.No.HQRPRCAPPLY00007856AM24

Meeting No.32AM24 held on13.03.2024

Subject :Request for Deduction/Waiver of Late Cut Fee for MEIS claim for the period 2017-18 and 2018-19 .

Applicant Statement: The applicant stated that they are the Manufacturer cum Exporter of Tea / Coffee products having own plantation site at different geographical regions of India. These are Indian Origin products having HSN codes 0901, 0902 which attract MEIS with duty credits @3% to 5% of the FOB value on export. They have exported these products worth of FOB Rs. 34969242.54 from May 2017 to February 2020. For which, the payments had been received from the foreign buyers but due to technical and operational issues at the Bank, their E-BRC was not uploaded by the Bank on the server. The said BRCs were uploaded by the bank after expiry of more than 15 months or six years from the date of exports. Now, the DGFT portal of MEIS is not accepting the 3 Years old MEIS claims. They not able to make MEIS applications on DGFT. Hence they are requesting to issue necessary instruction to EDI computer cell, DGFT Delhi for the application of their MEIS claim for the period 2017-18 to 2019-20 as per the statement attached on a priority basis.

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

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

Case No. 24 M/s. ZEA Maize Private Limited, Sonipat, Haryana.

F.No.HQRPRCAPPLY00007854AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Second revalidation of Import Authorization No. 0111002693 dated 21.01.2022 for Restricted Items.

Applicant's statement: The applicant stated that due to bad crop season during the relevant period, the quantity of import remained unutilized. Their application for revalidation was rejected and informed them that the ITC HS Code in the granted Restricted License is wrong. For this error in ITC HS Code, it is informed that there was a change in Customs Tariff but the product and the levy of customs duties remained same. For this reason, there was no objection raised by the Customs Authorities during the clearance. To resolve this deficiency, the applicant filed an application for the amendment in Restricted License on 26.10.2023 wherein the applicant requested to amend the ITC HS Code as well as addition of a new country of origin. In this amendment application, after more than a month, a deficiency was issued on 08.12.2023 for providing the past details of import which was approved on 09.01.2024. In the said amendment ITC HS Code was approved but the change in country of origin was inadvertently not brought. Since as per the last application, the country of origin was not amended in the authorization, therefore an application for such amendment ws again filed on 10.01.2024. Meanwhile after repeated requests, the revalidation application was approved on 18.01.2024 wherein the company is having only three days of validity left. Hence they are requesting to allow six months revalidation of above mentioned import authorization.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to refer the case to PC-2 division to furnish the detailed comments/reasons for delay in issuance of revalidation. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/ PC-2 Division)

Case No. 25 M/s. Rashminbhai Shantilal Zinzuwadia Private limited, Ahmedabad

F.No.HQRPRCAPPLY00007891AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Export against supply by Nominated Agency FTP Para 4DOT33 AND HBP PARA 4DOT80 against S/Bill No. 7346963 dated 07.02.2024.

Applicant Statement: The applicant stated that they they are into domestic jewellery business from last 30 years and have recently started export of gold studded/plain jewellery. They have procured 500 Gms of Gold under Outright Purchase scheme in advance (HBP Para 4.82) from Nominated agency i.e. Diamond India Ltd vide their Invoice No. OX231O0SUR292 dated 09.11.2023 for a gold jewellery export order to new overseas buyer. They accept the export orders on basis of market reference however ship goods only on receipt of 100% advance payment and same was agreed with this Buyer i.e. Sol Jewellery Corp, USA also. They have accepted their customized gold jewellery order and availed gold from DIL in Nov, 2023 to start manufacturing gold jewellery from it. It took around 50-60 days for manufacturing their customized jewellery and when their product was ready, they asked them to pay for it so that they can export the goods. However, overseas buyer cited US recession issue for delay in remitting funds and asked to hold it. After waiting for few more days, Overseas buyer remitted the funds on February 7, 2024. On receipt of funds, they immediately exported the goods on 07.02.2024 vide SB 7346963. Post export, they have realized that their due date to export gold availed from Nominated Agency (Diamond India Ltd) was 06.02.2023 as such there is a delay of 1 day. This delay of 1 day is solely due to delay in remittance from overseas buyer and US recession. Inspite of best efforts, they could realize funds and export goods only on February 07, 2024. Further, It took lot of time and energy to retain and fulfil this order by regularly being in touch with foreign buyer and if policy relaxation is not granted then they would incur loss for doing this export transaction. Hence, they are requesting to allow condonation of only 1 day delay beyond 90 days permissible period for export of gold jewellery from the date of procurement of gold from Nominated Agency.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it was decided to accede to the request and allowed condonation of delay of 1 day beyond 90 days permissible period for export of gold jewellery from the date of procurement of gold from Nominated Agency.

(Action: Applicant/Customs-Ahmedabad/ Concerned Nominated Agency/ GJEPC)

Case No. 26 M/s. Padmini VNA Mechatronics Limited, Gurugram

F.No.HQRPRCAPPLY00007866AM24

Meeting No.32AM24 held on 13.03.2024

Subject: To allow MEIS benefit without any late cut against S/Bill of FT 2020-21 (91 Shipping Bills).

Applicant Statement: The applicant stated that they have made exports vide S/Bills during FY 2020-2021 (01.09.2020 to 31.12.2020) and all the overseas payments had been realized from Overseas Buyers on time, but their Bank had not uploaded e-BRCs on time and all the Overseas Payments had been realized within time, but due to some circumstances, their Bank has not uploaded e-BRC timely which is beyond their control. All the S/Bills the bank uploaded the after expiry of the last date to apply for the MEIS, even though, they had realised the payment much before and within time only. Loss of above MEIS amount would be financial loss for them and they are in no position to bear, particularly during this tough period, when the business is low with low liquidity. Hence they are requesting to allow MEIS benefit without any late cut against S/Bill of FT 2020-21 (91 Shipping Bills).

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

(Action: Applicant/RA-Delhi/PC-3 Division for necessary updation)

Case No. 27 M/s. Malwa Modern Rice & General Mills, Punjab.

F.No.HQRPRCAPPLY00007843AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Apply in Amnesty Scheme against EPCG Authorization No. 3030010907 dated 07.05.2013 for regularization.

Applicant Statement: The applicant stated that due to some unavailable circumstances and financial conditions they are unable to make export in time against our EPCG licence. Now recently you have launched Amnesty Scheme but they are unaware of this scheme and they are unable to submit application to DGFT under amnesty scheme till 31.12.2023 as per P.No.02/2023 dated 01.04.2023. They deposited all customs duty saved amount as per TR-6 challan no. 100382 dt. 05.02.2024 for Rs. 456043.00 and file application for amnesty scheme on 12.02.2024 but your office rejected application due to time limit. Hence they are requesting to allow Amnesty Scheme against subject EPCG authorization.

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)

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Case No. 28 M/s. Gland Pharma Ltd, Hyderabad.

F.No.HQRPRCAPPLY00007875AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Waiver of Procedural requirement as per HBP against Advance Authorization No. 0911000448 dated 23.03.2021 to amend the Custom Notification No.21/2015 to 18/2015 dt.01.04.2025.

Applicant Statement: The applicant stated that they have obtained the Advance Authorization from RA Hyderabad under Customs Notification No.21/2015 Dtd.01.04.2015 and mentioned the name of Merchant Exporter as co-licensees. Merchant Exporter exported the final products outside India by filing the shipping bills, which contains both names i.e., Gland Pharma (Manufacturer Exporter) and name of the Merchant Exporter. Finally, the Merchant Exporter realized the export proceeds in foreign currency. In continuation, they submit that imported inputs against the Notification No. 18/2015-Cus. Dated 01.04.2015. As per the said Notification, goods can be imported without payment of IGST against the Advance Authorization. Accordingly, they imported certain inputs and manufactured finished goods using the said inputs. Further, the finished goods were duly exported physically outside India through a Merchant Exporter within the stipulated time. They have approached RA, Hyderabad vide Letter Dt.30th January 2024 requesting to open the files to make necessary amendment of Customs Notification from 21/2015 to 18/2015 dtd. 01.04.2015 but so far no response received from RA, Hyderabad. They have duly complied with the conditions under Notification No. 18/2015-Cus. dated 01.04.2015 and have fulfilled 100% export obligation within the stipulated time and received an EO discharged letter also. Hence they are requesting allow amendment in the Customs Notification from 21/2015 to 18/2015 dtd.01.04.2015 for the subject Advance Authorization.

Decision: Deferred.

Case No.29 M/s. Kesari Roller Flour Mills Private Limited, Kanrnataka

F.No.HQRPRCAPPLY00007887AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0711008948 dated 11.08.2023 and0711009400 dated 10.10.2023.

Applicant Statement: The applicant stated that due to following reasons they could not complete the EO in time :- Due to Late Label Approval, A lot of time wasted and could not export the Desired Quantity to Dubai (UAE). The primary hurdle they encountered was the repeated rejection of the Annapurna Atta product label by the Dubai Municipality, the Regulatory body responsible for product registration in the UAE. Despite engaging the services of SGS, a reputable firm, to conduct a thorough label assessment and review starting in August 2023, their submissions faced multiple rejections on August 31, 2023, and September 14, 2023, among other instances. After persistent efforts, their product label was finally approved on 25.12.2023 (For 5 Kg.) and 29.12.2023 (For 10 Kg.), significantly delaying export plans. Furthermore, they had experienced significant shipment delays to Australia, particularly to Sydney and Melbourne. Despite completing the container stuffing on October 19 and anticipating containers to reach their destinations by November 13, multiple notifications from their freight agent and liner indicated delays attributed to the high demand for shipping during the Deepavali season and limited vessel availability. The containers eventually arrived at Australian ports on December 13, impacting their market presence as customs inspections and product placement on shelves extended into January 2024. Increase In Freight And Insurance Prices Due To Red Sea Routing Charges. As Export of Wheat Flour was Banned by the Government of India vide Notification and after that, they started getting a lot of Enquiries from overseas Market. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion the Committee decided to accede to the request and allow EOP extension of Advance Authorization No. 0711008948 dated 11.08.2023 and 0711009400 dated 10.10.2023 for a further period of 90 days from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 30 M/s. Padmini VNA Mechatronics Limited, Gurugram.

F.No.HQRPRCAPPLY00007865AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Deduction/Waiver of Late Cut Fee of MEIS Scrip.

Applicant Statement: The applicant stated that they have made exports vide S/Bills during FY 2019-2020 and all the overseas payments had been realized from Overseas Buyers on time, but their Bank had not uploaded E-BRCs on time and all the Overseas Payments had been realized within time, but due to some circumstances, their Bank has not uploaded eBRC timely, which is beyond their control. As per Notification No.53 dt 01.02.2022, the last date to apply for MEIS for S/Bills for the period 01.04.2019 to 31.03.2022 was 28.02.2022, so they could not apply for MEIS for FY 2019-2020 as for all the pending shipping bills, eBRCs were uploaded after 28.02.2022. Due to high competition, they have to quote very competitively and at that time they had considered the benefit of MEIS in their cost sheet. Hence they are requesting to allow to claim MEIS without any late cut.

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

(Action: Applicant/RA-Delhi/PC-3 Division for necessary updation)

Case No. 31 M/s. Gland Pharma Ltd, Hyderabad.

F.No.HQRPRCAPPLY00007876AM24

Meeting No. 32AM24 held on 13.03.2024

Subject: Request for Waiver of Procedural requirement as per HBP against Advance Authorization No. 0911000888 dated 21.05.2021.

Applicant Statement: The applicant stated that they have obtained the Advance Authorization from RA Hyderabad under Customs Notification No.21/2015 Dtd.01.04.2015 and mentioned the name of Merchant Exporter as co-licensees. Merchant Exporter exported the final products outside India by filing the shipping bills, which contains both names i.e., Gland Pharma (Manufacturer Exporter) and name of the Merchant Exporter. Finally, the Merchant Exporter realized the export proceeds in foreign currency. In continuation, they submit that they imported inputs against the Notification No. 18/2015-Cus. dated 01.04.2015. As per the said Notification, goods can be imported without payment of IGST against the Advance Authorization. Accordingly, they imported certain inputs and manufactured finished goods using the said inputs. Further, the finished goods were duly exported physically outside India through a Merchant Exporter within the stipulated time. They have approached RA, Hyderabad vide Letter Dt.30th January 2024 requesting to open the files to make necessary amendment of Customs Notification from 21/2015 to 18/2015 dtd.01.04.2015 but so far no response received from RA, Hyderabad. They have duly complied with the conditions under Notification No. 18/2015-Cus. dated 01.04.2015 and fulfilled 100% export obligation within the stipulated time and received an EO discharged letter also. Hence they are requesting to amend the Customs Notification from 21/2015 to 18/2015 dtd.01.04.2015 for the subject Advance Authorization.

Decision: Deferred.

Case No. 32 M/s. R R Kabel Limited, Mumbai

F.No.HQRPRCAPPLY00007867AM24

Meeting No. 32AM24 held on 13.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0310817484 dated 04.12.2017.

Applicant Statement: The applicant stated that they have not fulfilled export obligation under advance authorization due to global slowdown. Now they have received export order from the foreign against the export product, they are completed import 100% and export completed 90 % and therefore they get export excess Import for duty payment. Hence they are requesting to allow six month EOP extension against subject authorization.

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. Malabar Gold Limited, Kozhikode.

F.No.HQRPRCAPPLY00007871AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Condonation of the Procedural Lapse in not mentioning Authorization Number in the Shipping Bill submitted Towards EO against EPCG Authorization No. 1030002673 dated 18.06.2014.

Applicant Statement: The applicant stated that they have achieved export obligation in full well within the original export obligation period and the documents submitted to JDGFT . JDGFT maintained that the shipping bill does not bear authorization number and date and cannot be considered towards EO. They sought exemption for the procedural lapse and consideration of the case under PC 7, whereas JDGFT informed them free shipping bill cannot be considered,. They have not utilized this shipping bill for any other purpose against any other authorizations and request condonation of the procedural lapse and acceptance of the same under pc7. Hence they are requesting to allow

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, decided to defer the case and sought more details from the firm.

(Action: Applicant)

Case No. 34 M/s. Top Light Process, Tirupur and others in similar cases.

F.No.HQRPRCAPPLY00000601AM24

Meeting No.32AM24 held on 13.03.2024

Subject: To allow Third Party exports against EPCG License No.3230022210 dated 06.05.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 13.03.2024. Mr.B.Murugaboopathi, Chief Executive officer, Dyers Association of TirupurandMr.ParthibanLoganathan, Manager, SIIMKA, authorized representatives appeared on behalf of the Association and made the following submissions:-

This is a deferred case of PRC Meeting No.18/AM24 held on 20.10.2023 (Case No.27) wherein Committee decided to refer the issue to PC-5 Division for consolidated communication on all similar cases.

Applicant Statement: The applicant stated that they had obtained subject license under FTP 2015-20 policy and they were EO fulfilled through third party and necessary documents submitted to RA Coimbatore for redemption. But RA not consider the same as per para 5.04 (a) of FTP 2015-20 . They are one of the supporting manufacturer for Readymade Garments (Intermediate stage) and their unit is TINY (MSME) status only. Hence they are requesting to allow CSP scheme against subject license to close the case.
The representation of Knit Cloth Manufacturers Association dated third of January 2024 was also seen in which they drew attention to the applicability of provisions of para 5.10(c) of hbp 2015/2020 in respect of third party exports against epcg authorisations issued up to 31st March 2015. They stated that asper the above judgement of the Hon'ble High Court at Ahmedabad in R/Special civil application number 16316 of 2021 the amendment made in para 5.10(c) of the revised hbp 2015/ 2020 read with policy circular number 22/2015- 20 dated 29.03.2019 is invalid so far as the same is made applicable to the authorisations under the epcg scheme issued prior to 05.12.2017. In the above judgement it has also been held that the amendment would be prospective in nature and would be applicable to the exports made under EPCG authorisations issued after 05.12.2017 only.

The mail of Padmashri Dr.A. Sakthivel and the Dyers Association of Tirupur requesting to kindly consider their case so that the 200 odd job work units can receive significant relief from the crisis was seen. DGFT has been requested to consider grant of policy relaxation to balance job working units by giving 3 years additional time to fulfill the EO through third party.

Comments of PC-5 Division and report of RA, Coimbatore was also seen.

Decision: The Committee examined the case on the basis of justification submitted by the various associations and took note of the Order of the Hon'ble Court. After detailed discussion It was decided tofurther extend the EOP of those EPCG authorizations where EO was to be completed through third party as per list to be furnished by the respective Associations mentioned above to RA Coimbatore in which EOP was valid as on 05.12.2017 or could have been extended as per policy provisions up to 05.12.2017, for 2 years from the date of endorsement without payment of composition fee. The firms shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Coimbatore)

Case No. 35 M/s. Vaachi International Private Limited, Vishakhapatnam
F.No. HQRPRCAPPLY00007844AM24
Meeting No.32/AM24 held on 13.03.2024

Subject: Request for dispensation of Customs amendment certificate against 14 MEIS File Nos.

Applicant Statement: The applicant stated that they are regular exporter of dry parts of plants and flowers having one star export house certificate. They were exports under ITC HS Code 06049000 from their SEZ Units but in the year 2015 when New EDI system implemented the ITC HS Code 06049000 was not showing and they were bound to exports under ITC HS Code 06049900 instead of 06049000. After that they have applied 14 Nos. MEIS file against all those S/Bills which were passed under second ITC Code due to system error. But as per DGFT rule MEIS benefit was available license under ITC Code 06049900. They had approached NSDL and DGFT for many times. On dated 07.02.2022 DGFT has asking to submit the customs amendment certificate for the S/Bills filled under second HS Code to get the approval of issue of MEIS license but the customs is still not providing them the amendment certificate after requesting several time.

The 14 MEIS files are:
(1) 46/21/090/80950/AM17 dated 03.01.2017, (2) 46/21/090/80949/AM17 dated 03.01.2017, (3) 46/21/090/80552/AM18 dated 05.09.2017, (4) 46/21/090/80553/AM18 dated 05.09.2017, (5) 46/21/090/81636/AM18 dated 16.03.2018, (6) 46/21/090/81635/AM18 dated 16.03.2018, (7) 46/21/090/81670/AM18 dated 26.03.2018, (8) 46/21/090/61668/AM18 dated 26.03.2018, (9) 46/21/090/50719/AM18 dated 20.08.2018, (10) 46/21/090/52071/AM19 dated 14.02.2019, (11) 46/21/090/52072/AM19 dated 14.02.2019, (12) 46/21/090/52070/AM19 dated 13.02.2019, (13)

46/21/090/52075/AM19 dated 15.02.2019 and (14) 46/21/090/52076/AM19 dated 15.02.2019.

Now they have stated that VSEZ is asking for Customs Amendment certificate for issuing MEIS license but as per section 149 of Customs Act amendment in S/Bill can be done only with proper documentary evidence that existed at the time of export. They state that in this case the issue is NSDL which has not updated its database in a timely manner and hence no documentary evidence can be produced to that effect by the exporter. Hence they are requesting to inform VSEZ to process their MEIS bases on the PRC decision without insisting on Customs Amendment Certificate.

Decision: Deferred.

Case No. 36 M/s. Synergies Castings Limited, Hyderabad

F.No.HQRPRCAPPLY00001082AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request to accept 64 Nos. Shipping bills for claiming reward under MEIS Scheme, since Custom has approved manually "NO" to "YES".

Applicant Statement: The applicant stated that they in view of Recent High Court order in writ petition no. 3202 of 2022 in matter of Technocraft Industries India Ltd. Vs Union of India, DGFT & others wherein court has directed DGFT, Customs and other agencies to coordinate and provide genuine claim of exporter wherein in the scheme reward column 'No' was opted but the Customs has issued manual amendment certificate. They are entitled for MEIS licenses as per FTP. They were unable to file MEIS application for their 59 Shipping Bills. In all the Shipping bills they have correctly mentioned Declaration of Intention to claim the reward under MEIS Scheme but, under the specific column for MEIS reward scheme in the shipping bills, while uploading each shipping bill, inadvertently, they could not change 'N' to ' Y ' and in the uploaded shipping bills 'N' is printed by default under the specific column of reward scheme in the uploaded shipping bills. In this regard, they approached to concerned customs at Visakhapatnam for the necessary correction and the Customs, Visakhapatnam has very kindly corrected 'N' to 'Y' for each shipping bill and a Certificate to this effect has been issued by Customs, Visakhapatnam. Subsequent to above, they again approached to DGFT for above shipping bills for MEIS reward vide our mail dated 2/11/2020 and again on 1/07/2021 but they did not receive any reply. DGFT office, Udyog Bhawan, New Delhi has also issued a Circular No. 24/2018 dt. 21.02.2018 thereby asking information on details of such shipping bills where they have inadvertently ticked 'No' instead of 'Y' in Reward column, but have declared the intent in the affirmative in words in the Shipping Bill. They replied to it vide mail dated 27/02/2018. After that, having no other alternative, They approached to The Honourable High Court for help in the matter who in turn to their request have given their judgement. In view of the above, the Honourable High Court has directed DGFT, New Delhi to treat the contents of the petition made as a representation by them and take a decision on the entitlement of MEIS reward to them. They requested that above shipping bills as per FTP 2015-16, are eligible for MEIS claim. In view of High Court Judgement issued in favour of their case & in other case similar to their case. Hence they are requesting to allow MEIS benefit against 64 S/Bills.

The speaking order passed by DGFT on 23.04.2020 was seen.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion it observed that there is no merit in firm's contention and it was decided to maintain earlier rejection.

(Action: Applicant)

Case No. 37 M/s. Rhytek Overseas Private Limited, Ahmedabad.

F.No.HQRPRCAPPLY00007288AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for MEIS is pending for the specific period from August 2020 to December 2020 against MEIS Scrip No. 202302198284 dated 09.02.2023.

Applicant Statement: The applicant stated that they had applied for their due MEIS on 18th December 2021 for the period of 1 April 2020 to 31 July 2020, which was ok on the DGFT server, but at the same time due to some technical reason they could not apply MEIS for the period 1 August 2020 to 31 December 2020, Whenever they used to process on DGFT server, it was not allowing them to go on next step only. They kept trying for few weeks, considering technical fault on DGFT server, however, even after 2 - 3 months, when it did not happen, then, they visited Ahmedabad DGFT office situated at HUDCO BHAVAN in Ahmedabad and met concerned officer and they explained him the situation, then, based on his valuable guidance, they lodged an official complaint on the DGFT portal about this matter, According to guidance by concerned officer they had lodged a request on DGFT portal, it was Request no. 202302198284 DT: 9th Feb 2023, they received a reply from DGFT portal on 16th May 2023 with EMAIL ID rameshk.verma@nic.in, that is why were requesting for this MEIS late, hence, they sent their reply on the same email id, and explained him about the actual situation of technical errors they faced on DGFT portal for claiming our due MEIS for goods exported from 01.08.2020 to 31.12.2020, Also, during that time, due to many issues came up due to covide 19 pandemic too, which in to more delays. The total FOB Value of the pending SHIPPING BILL is Rs. 6,36,54,410.14, They have all needed documents to claim this MEIS, such as Shipping Bill, BRC, etc., Which are totally genuine one, even respected offices can recheck on their side too about the same. Hence they are requesting to allow MEIS benefits claims.

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. 38 M/s. L P International, Gujarat

F.No.HQRPRCAPPLY00007910AM24

Meeting No. 32AM24 held on 13.03.2024

Subject: Request for Extension of EPCG Authorization against EPCG Authorization No. 2430002495 dated 31.07.2014.

Applicant Statement: The applicant stated that they have not received a response from RA Rajkot concerning the decision made in the EPCG committee meeting No. 11/AM23 dated 10.02.2023. Once again, they have approach to EPCG committee which was rejected by the EPCG Committee in its Minutes of 10th Meeting of AM24 held on 09.02.2024 Case no. 24 and Committee decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in approaching RA for first EOP extension (from 6th year to 8th year, after taking COVID extension in terms of Public Notice-67 dated 31.3.2020 and 16 Notification No-27 dated 23.9.2022) on payment of composition fee or imposition of additional export obligation in terms of para 5.17 of HBP (w.e.f. 05.12.2017) and late fee of Rs. 10,000/- per authorization. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. 2. Now, the firm vide application dated 30.05.2023 has requested PRC for extension of EOP for two years from the date of endorsement against EPCG authorization number 2430002495 dated 31.07.2014 under 0% Concessional duty along with requisite fee of Rs. 2000/-. The firm has also requested for Personal Hearing. 3. The firm has stated that they had requested on 16.06.2019 to add export items which can be manufactured by imported machinery under the EPCG authorization. However, the same has been granted on 17.03.2021. Hence, they could not complete the EO within the stipulated time. Therefore, the firm approached RA Rajkot on 30.07.2020 for extension of 6+2 years as per Para 5.17 of HBP of FTP and paid composition fee of Rs. 51,000.00/- (thus paying composition fee twice)but RA Rajkot did not grant them EO extension as per 5.11 of HBP 2009-14. Hence they are requesting to further EOP extension against subject authorization.

Decision: The Committee went through the statement made by the applicant and reviewed the decision of EPCG Committee. After detailed discussion the Committee observed that there is merit in the case. Accordingly, it was decided to accede to the request and allowed EOP extension of EPCG Authorization No. 2430002495 dated 31.07.2014 for a further period of 2 years from the date of endorsement, without composition fee. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Rajkot)

Case No.39 M/s Unichem Laboratories Limited, Mumbai

F.No.HQRPRCAPPLY00004727AM23

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Amendment in Advance Authorisation No. 0311015076 dt.07.06.2022.

Applicant Statement: The applicant stated that theyat the time of application they had wrongly mention Amoxicillin 1000mg Capsules instead of Amoxicillin 1000 mg Tablets. There is no SION Fixed for Amoxicillin Tablets hence they have to change SION from A54 to A412. Their Export Obligation is increased. Hence they are requesting to allow amendment in the subject authorization.

Comments from RA, Mumbai was also seen.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion, it was decided to allow the amendment in Advance Authorisation No. 0311015076 dt. 07.06.2022, subject to accounting of import in the export product with no wastage. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Mumbai)

Case No.40 M/s. Reannon Pharmaceuticals, Mumbai

F.No.HQRPRCAPPLY00007909AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Extension of EOP against Advance Authorisation No. 0311010783 dated 21.01.2022.

Applicant Statement: The applicant stated that due to cancelled export order from foreign buyer they were not able to fulfil export obligation in original and extended period in the advance authorization. Hence they are requesting to allow EOP extension up to 12.08.2024 against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311010783 dated 21.01.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 41M/s. Qrex Flex Private Limited, Surat, Gujarat.

F.No.HQRPRCAPPLY00007906AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Extension of EOP against Advance Authorisation No. 5211001211 dated 23.08.2021.

Applicant Statement: The applicant stated that they have imported the raw materials in advance in higher rates on the then markets rates but during the Covid pandemic, demand in the export market became sluggish and when the export market picked up, the prices of all the inputs slashed down, especially the main raw material PVC Resin, resulting in substantial reduction in the export price. Hence while quantity wise export is high, value wise export took a hit and hence the reason for value wise shortfall in EO. 99.21% EO fulfilled by quantity wise but to complete EO by value wise. Hence they are requesting to allow six month EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 5211001211 dated 23.08.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Surat)

Case No. 42 **M/s. Laxon Drugs Private Limited, Punjab**
F.No.HQRPRCAPPLY00007905AM24
Meeting No.32AM24 held on 13.03.2024

Subject: To allow revalidation of MEIS scrip No. 3019061527 and 3019061526 both dt 09.03.2022.

This is a review case of PRC Meeting No.28/AM24 held on 07.02.2024 (Case No.30) wherein Committee reject the case.

Applicant Statement: In this review application the applicant stated that please reconsider their application on the following grounds : They have Two Nos of MEIS scripts for utilization. The validity of the scripts was upto 08.03.3023. S.No. FILE NUMBER SCRIPT NO.DATE OF ISSUE VALUE STATUS EXPIRY DATE PORT CODE 1. 309109053097AM22 3019061526 09/03/2022 18380.00 Active as on 07/03/2023 08/03/2023 INTKD6 2. 309109053104AM22 3019061527 09/03/2022 206869.00 Active as on 07/03/2023 08/03/2023 INSGF. They tried to utilize the scripts on 07.03.2023. However the site was under maintenance. They were advised to wait. The site maintenance was in progress and the issue was resolved on 28.03.2023. Their Scripts were active on the day the site was put under maintenance and became inactive when the site was restarted on 28.03.2023. How can the scripts be utilized when the official site is under Maintenance? Hence they are requesting to allow revalidation of above mentioned MEISscrips.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and decided to refer to EGTF for examination and inputs on the issues raised, after which case would be brought back to PRC for a decision.

(Action: Applicant/ EGTF)

Case No. 43 M/s. Aceinox Industries Private Limited, Punjab

F.No.HQRPRCAPPLY00007897AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Extension of Total EO Period against EPCG Authorisation No. 3030014550 dated 18.08.2015.

This is a review case of EPCG Committee Meeting No.9/AM24 held on 19.01.2024 (Case No.16) wherein Committee reject the case.

Applicant Statement: The applicant stated that they requested against Zero Duty EPCG No 3030014550 Dt 18.8.2015 are (I) Grant of another 2 years EOP beyond 8 to 10 years EOP (II) Acceptance of same and similar goods manufactured from our EPCG machinery from the date of installation of EPCG machinery instead from date of its endorsed by RA, Ludhiana, and (III) condonation of procedural lapse of none mentioning EPCG authorisation No on our Drawback Shipping Bills. (a) Against their Zero Duty EPCG authorization dt 18.8.2015 RA, Ludhiana has already extended original EOP from 6 to 8 years upto 18.8.2023. (b) They have already fulfilled 55.55% EO upto 8 years extended EOP (c) The balance 44.45% could not be completed due to sever impact of Corona Epidemics all over word causing huge revenue losses and very heavy decline in exports word over for their export product of Cold Drawn Steel Bars and Stainless Tubes (d) Presently they have sufficient export orders and are sure to fulfil entire balance specific EO within 2 years EOP from extended EOP upto 17.8.2025. (e) Provisions of para 5.04(c) of FTP provides for fulfilment of EO against EPCG Auth from the same and similar goods manufactured by the applicant. Their EPCG has already been endorsed for this facility by RA, Ludhiana and their request is to allow same / similar goods manufactured by them from the date of commencement of our production from the same EPCG machinery in own unit. (f) Provisions of para 5.04(e) of FTP also provides consideration of Drawback SB's towards fulfilment of EO under EPCG scheme. The procedural lapse of not mentioning EPCG authorization on Drawback SB's be allowed in terms of facility provided under DGFT's Public Notice No 7 dated 11.7.2002. Their requests have not been agreed by the EPCG Committee in its meeting No 9/AM24 held on 19.1.2024 case No 16. Hence they are requesting to allow extension in EOP against subject authorization.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to Policy-5 for seeking comments and thereafter the matter will be brought back to PRC.

(Action: Applicant/PC-5)

Case No. 44 M/s. Esquire Multiplast Private Limited, Kalamassery

F.No.HQRPRCAPPLY00007908AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Revalidation of Advance AuthorizationNo. 1011000088 dated 16.02.2021.

Applicant Statement: The applicant stated that they required further revalidation for completing import against the above authorization. They have been granted this authorization on SION basis for import of Polypropylene granules against export of Article made out of polyporpylene (Assorted House Hold Plastic Articles under SION No: H30 by RA Cochin. They have opted prior export options and after completing export obligation, obtained pro rata enhancement of qty and value with bond waiver and revalidation upto 16.02.2023 for completing the import entitled based on the actual exports made. Due to price fluctuation and un-presidential financial difficulties, they could completed only 36.89% of actual import eligibility within the validity period of this license. As per the amended license they are eligible to import balance qty of polypropylene 254.002 MT. Hence they are requesting to allow six month revalidation against subject authorization.

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)

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Case No. 45 M/s. Jayanita Exports Private Ltd, Gautam Budh Nagar

F.No.HQRPRCAPPLY00007900AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0511004018 dated 05.08.2021.

Applicant Statement: The applicant stated that due to slow down of the international market, Export Quantity has been reduced from the buyer end even the order Qty has been extended up to six months. Therefore they need to have at least six month more to make the export under the said AA to fulfil the EO. They have enclosed the fresh order copy which is to be extended within six months and may be fulfilled the EO against the said AA. Hence they are requesting to allow six month EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511004018 dated 05.08.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 46 M/s.Kobelco Industrial Machinery India Private Limited, Kanchipuram

F.No.HQRPRCAPPLY00007892AM24

Meeting No.32AM24 held on 13.03.2024

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

This is a review case of PRC Meeting No.04/AM23 held on 11.05.2022 (Case No.02) wherein Committee reject the case.

Applicant Statement: In this review application the applicant stated that they had obtained a Quantity based AA against a purchase order from SEZ Unit for the manufacture and supply of BB430 Mixer to ATC Tires Pvt. Ltd. They have imported items duty free and completed the assembly and dispatched the equipment to SEZ

Unit. By oversight they have not generated the "Bill of Export (BOE)" for this shipment, but they have got endorsement of the ARE-1 from the SEZ customs officer and central excise. They have done a value addition of 97% in this case against stipulated FTP guidelines of 15% and added huge liability their business. PRC rejected their request twice. Subsequently, they have approached MEPZ Chennai again to covert the BOE and they have not received any response. They have also sought advice from Zonal DGFT Chennai on this case. The earlier PRC decision cannot be implemented for the following reasons:

1. SEZ/MEPZ has confirmed conversion of BOE under a scheme to another for this case is not possible.
2. Zonal DGFT Chennai has confirmed that the BOE what they are trying to covert cannot be accepted as the supply has been done beyond the export obligation period.

They have fulfilled EO under this AA in full and have been following the procedure of filing the BOE for multiple supplies made to SEZ unit. DGFT Policy Circular No.39/2015-20 dated 7th June 2022 has relaxed the provision of submission of BOE as an evidence of EO for supplies made to SEZ units under AA scheme prior to 01.04.2015. Hence they are requesting to consider the non-generation of Bill of export as an unintentional procedural lapse and ARE-1 endorsed by SEZ customs as the proof of export for their supply made for fulfillment of export obligation against Advance Authorization No. 0410161651 dated 25.02.2016.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and decided to refer to PC-4 for examination. After obtaining inputs of PC-4 division, case would be brought back to PRC for a decision.

(Action: Applicant/PC-4)

Case No. 47 M/s. Akums Drugs and Pharmaceuticals Limited, Ahmedabad

F.No.HQRPRCAPPLY00007932AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Waiver of PC-18 condition/other condition of Authorization against Advance Authorisation No. 0510234676 dated 19.01.2009.

This is a review case of PRC Meeting No.04/AM24 held on 26.05.2023 (Case No.45) wherein Committee observed that there is no policy relaxation involved.

Applicant Statement: The applicant stated that they applied for Review of PRC decision of case no 45 in meeting 04/24 dated 26.05.2023 wherein Committee observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC with a request to issue approval with detailed comments. 1. Allow Offset/Set-off letter issued by their AD bank in terms of Para

2.58 of HBP 2008-09, 2.57 of HBP 2009-14, Para 2.89 of HBP 2015-20, and Para 2.74 of HBP wef 01.04.2023 along with CA Certificate as per Appendix 2L HBP 2015-20, for non-realisation of export proceeds as amount of Import payable is more than export receivable. 2. Allow submission of destruction certificate issued by CA in terms of PN 11 dated 14.06.2019 along with Affidavit cum Indemnity bond on Rs 100/- stamp paper instead of destruction certificate issued by Central Excise Authorities for regularization purposes. 3. Regularization of shortfall in value in terms of Para 4.28(b) of HBP 2004-09 may be allowed without payment of any composition fee as Para 4.28(b) of HBP 2004-09 is not applicable in our case for non-realization of exports as there was no foreign exchange outgo on imports and imports and export were made before 27.08.2009 when AA holder were required to maintain positive value addition only although Rs 68818/- has already been paid. Detailed justification as per covering letter and email sent. Hence they are requesting to allow Waiver of PC-18 condition/other condition of Authorization against Advance Authorisation No. 0510234676 dated 19.01.2009.

Communication dated 04.03.24 was seen. this case, we wish to further inform you that our case was earlier adjudicated by DDG, CLA New Delhi for non-submission of (a) e-BRC/ Non-realization for the exports made and (b) destruction certificate issued by excise authorities. In response, we submitted an appeal before the Appellate Authority and simultaneously submitted our request before the PRC. Our appeal in this was accepted by the Appellate Authority and O-I-A was issued in our favour .

In this case our supplier of Input and buyer of the finished product were the same. As per our contract with them, we were required to manufacture finished goods from the raw material supplied by the buyer on a job-work basis and charge them fixed manufacturing costs. Copy of contact enclosed. The buyer supplied us with the raw material for a CIF value of USD488625/-, free of charge without asking for any payment. We did not insist on LC as per the contract as we were financially covered for the processing cost. We processed the imported raw material supplied by the buyer and manufactured Vials/formulations as per the export order and A.A..We exported 56% approx of the finished product to our overseas supplier cum buyer against Shipping Bill Nos. (1) 3538043 dated 06.02.2009 (2) 3655422 dated 17.03.2009 (3) 3655423 dated 17.03.2009 for a total FOB value of USD4,62,560/-. Copies of the Bill of Entry and Shipping Bills confirm that the supplier and buyer in our case were the same. We did not export the balance 44% approx of finished goods as we did not get the remittance of the 56% of finished goods already exported to them. There was no outgo of foreign exchange in our case as we did not make any remittance for imports made and the amount payable viz USD 488625/- was more than receivable viz USD 488625/- the amount payable is is allowed to be set-off against amount receivable in terms of Para 2.58 of HBP 2008-09, 2.57 of HBP 2009-14, Para 2.89 of HBP 2015-23, and Para 2.74 of HBP w.e.f 01.04.2023 Bank confirmation and relevant Para enclosed .These Para's prescribe us to obtain a CA certificate as per Appendix 22D of HBP 2008-2015, or Appendix 2L as per HBP 2015-2023 date. These Para's also state that specific permission of RBI is required. We obtained an offset/set-off letter from our AD bank on 30.11.2022, viz State Bank of India, SME Wazirpur, B-76 Wazirpur Industrial Area, Delhi-110052, (AD Code 005714) as per powers delegated by RBI to AD Bank. In RBI AP Circular Number 8 dated 04.12.2020. The confirmation from the supplier cum buyer to permit the offset/ Set-off in our case was neither possible nor possible as they had been declared bankrupt on 19.08.2013. We had also taken necessary correspondence with Embassies and Consulates and did not get any help from them. We also filed a suit in the Delhi High Court to recover our dues from them. The Honourable High Court as per service report on the defendant (buyer), observed that the buyer had been declared bankrupt on 19.08.2013. Necessary correspondence with Embassies and Consulates was submitted to CLA New Delhi.

We destroyed in-house the balance of 44%(approx) of Vials manufactured but not exported on 19.03.2013, in the presence of our QC testing lab team, as all Drugs and their formulations have an expiry date and cannot be used thereafter. Copy of in-house destruction certificate enclosed. This method was employed as we are an ISO 9001 company. Our QC management system is approved under ISO 9001 and we have a very advanced test lab. As per Custom Circular 57 dated 31.10.1997 read with Custom Circular 25 dated 06.06.2005 the reports of such labs are to be accepted for logging in DEEC Book viz Advance Licenses. We subsequently also submitted a destruction certificate as per PN 11 dated 14.06.2019 which allowed the submission destruction certificate issued by CA .

We have also deposited Custom Duty and Interest for the inputs imported but not exported vide TR6 Challan dated 14.03.2013 for Rs 34,34,622/-. We as per Para 4.1.6 of EXIM policy and Para 4.28(b) Of HBP 2004-09 on the date of issue of A. A viz 19.01.2009, were required to maintain positive value addition only. In our case, the positive value addition is zero as there was no foreign exchange outgo of raw material imported. We did not deposit this amount demanded earlier by CLA on 14.03.2013 and 24.04.2019 for this reason only. Further, all our exports were also before 27.8.2009 hence as per PN15 dated 27.10.2009 we were not required to maintain a 15% value addition. However to redeem our Advance License and avoid any further correspondence we deposited Rs 68818/- towards the composition fee.

Letter dated 02.02.2024 sent by CLA to DGFT was seen. Order-in- Appeal passed by Additional DGFT CLA dated 13.06.2023 was seen.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion the Committee decided to waive the requirement of destruction certificate with the condition that the applicant would submit an affidavit/declaration in order to indemnify to the Government for any loss/misuse due to diversion of unregistered import materials to the domestic market that may be detected in future to Regional Authority. This waiver is allowed subject to payment of Rs. 25,000/- as composition fee. Offset/Set-off letter issued by their AD bank along with CA Certificate as per Appendix 2L HBP 2015-20, for non-realisation of export proceeds may be taken into consideration by the RA. For the imports made without any foreign exchange outgo, regularization of value wise shortfall may be considered by RA without payment of composition fee for non-realization, provided any duty of Customs saved thereon with interest has been paid for imports against which exports were not made. Composition fee already paid shall not be refunded. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 48 M/s. The Indian Hotels Company Limited, New Delhi

F.No.HQRPRCAPPLY00007899AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Revalidation of 79 Nos. of SFIS Scrips.

Applicant Statement: The applicant stated that they are very grateful to the DGFT for their PRC decision Case no. 38, file reference no. HQRPRCAPPLY00003745AM23 and PRC Meeting No. 26/23 dated 3rd January - which allowed to revalidate SFIS scrips worth about Rs 11 crores, which was expired on 5th August, 2023. As they previously mentioned that the usability of the SFIS scrips is limited as they are non-transferable. Their hotels generally imports a few non- available food ingredients and other equipment which are essential for their international tourists to convey the sense of comfort and internationalisation of India. Because of the limited imports which can be made on actual user SFIS and the slowdown in tourist arrivals post Covid, they are left with about 40% balance in their 54 issued scrips. PRC was kind enough to extend the validity once for 12 months after which they were able to use about 30% of duty scrip value. However, the foreign tourist season being slack, they neither had substantial expansions which required imported goods or food items to utilise the balance left in SFIS scrips. Hence they are requesting to allow six month revalidation against subject SFIS.

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. 49 M/s. United Inc, Gujarat.

F.No.HQRPRCAPPLY00007911AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for sanction of TMA Application Numbers AHDTMAAPPLY00049788AM22,AHDTMAAPPLY00042324AM22, AHDTMAAPPLY00028281AM22 AHDTMAAPPLY00029047AM22.

This is a review case of PRC Meeting No.19/AM24 held on 27.10.2023 (Case No.38) wherein Committee reject the case.

Applicant Statement: In this review application the applicant stated as under :-

1. Please note that at the time of Preparation and submission of above said TMA applications system showing the below instruction as "Applicant for applications with count of Shipping Bills/Airway Bills more than 25, need NOT to upload Shipping Bills/Airway Bills, commercial invoices and Bill of Lading. They will have to submit these documents to concerned RAs. Applicant needs to attach self-attested copies of Shipping Bill, commercial invoice and bill of lading in case your Shipping Bills/Airway Bills are less than 25. Please also note that even today system still showing the above instructions during the online TMA application system and as per the above instruction applicant have to submit documents to concerned RA if shipping bills are more than 25 but less than 25, need not to submit to concern RA physically and in their case TMA applications are less than the 25 shipping bills and they have submitted all the above application with relevant attachments. 2. Please note that after the submissions of above said TMA applications electronically department have rejected the same after long time period of approximate 17 months without giving Personal hearing chance as per natural justice and not communicated with them for any matter. Further, department stated that they have issued deficiency letter to them relevant to submission of documents but in this matter, they are here by clarifying that they have not received any deficiency letter from the department. Please also note that as per the department system instruction (see para 1) they have not submitted the documents physically as same were uploaded electronically during the filing of TMA application and also note that there was not any reason with them not to submit the documents to concern RA but have only follow the online systems instructions. Please note that after received the TMA application online at the system, department should contact and instructed them not to follow the instruction given at the online TMA application system (as stated at para-1) and insist them submit the physical documents immediate but department have not given instruction to them personally and or issue generalised instruction for the same. They have submitted the TMA application within the time limit but not submitted the documents physically (due to instruction given at TMA application online system) but submitted the same after the rejection. This is the only reason (as stated at para-1) why they have not submitted the documents physically to the department but department can also take the print of the same from the system as the same were uploaded by them during the application and this issue is here with you and this is due to communication gap and also instruction given at the online TMA application systems. Hence they are requesting to allow benefit of above mentioned TMA applications.

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. 50 M/s.Varun Beverages Limited, New Delhi

F.No.HQRPRCAPPLY00007917AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for Removal / Wave off of Average Export Obligation condition 2 Request for incorporation of alternate export product against EPCG Authorization No. 0530169088 dated 06.12.2016.

This is a review case of PRC Meeting No.29/AM24 held on 15.02.2024 (Case No.17) wherein Committee decided to allow the firm to add alternative export product being manufactured by their company to complete their Export Obligations w.e.f 1/4/2020 against EPCG Authorization No. 0530169088 dated 06.12.2016. The existing AEO will be waived with effect from 01.04.2020. The AEO of the newly added product will be calculated on the basis of the export of the new product for 3 years preceding 1/4/2020. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

Applicant Statement: In the review application the applicant stated that their application had been filed before the Policy Relaxation Committee. The case was taken up in the PRC Meeting no. 29/ AM24 dtd. 15.02.2024(Case No. 17) and it was considered positively. They sincerely thank you very much for considering their request and issuing Approval decision. The Committee decided to allow the firm to add alternative export product being manufactured by the company to complete export obligation w.e.f. 01/04/2020 against EPCG Authorization. The existing AEO will be waived with effect from 01.04.2020. The AEO of the newly added product will be calculated on the basis of the export of the new product for 3 years preceding 01/04/2020. Request filed by them for which amendment/ revision is required in PRC Decision. The dates mentioned in the above decision where the date 01/04/2020 has been mentioned to add alternate export product and for maintaining Average export obligation by the alternate product and waiver of initial Average export obligation. However in their initial PRC application they had requested to add the alternate export product namely Polyester (PET) Preform w.e.f. 01.04.2023. For the purpose of addition of alternate export product w.e.f. 01.04.2023, they have also furnished past export performance data of the alternate export product of the years 2020-2021, 2021-2022 and 2022-2023 (preceding three years of 01.04.2023) for addition of alternate export product 'POLYSTER PET PREFORM' with effect from 01.04.2023 for the purpose of fulfilment of export obligation and for maintaining average E.O. On the basis of the details of exports of " Crown caps"(the initial export product) furnished by them in their earlier request, they have explained that they had exports of 'Crown Cap' until the year 2023-2024, and during the year 2023-2024, their exports collapsed due to discontinuation/ obsolescence of use of glass bottles in the beverages (Pepsi). This is the reason why they have requested to add alternate export product. EPCG Authorization no. 0530169088 dated 06.12.2016 is Valid till June 2026 (initial validity till December 2022 + 15 month extension granted as per PN 53 dated 20.01.2023 + further 2 years extension will be granted to them as per Para 5.16 of HBP). They do not intend to seek any further EO Extension as they will be able to complete the export obligation (Average + Specific) well within time.

They request toadd Alternative export product "POLYSTER PET PREFORM" being manufactured by their company, to complete export obligation w.e.f. 01/04/2023 against EPCG authorization. The existing AEO is required to be waived off with effect from 01.04.2023. The AEO of the newly added product is required to be calculated on the basis of the export of the new product for 3 years preceding 01/04/2023. The AEO of the alternate export product is required to be maintained w.e.f 01.04.2023. The shortfall in Average E.O. of the initial export product (if any) is required to be fulfilled / completed by the excess exports done towards the average export obligation fulfilment by the alternate export product in the subsequent years, made by the Company. (Ref: para 5.18 of HBP (2015-2020). Hence they are requesting to issue revision of the PRC decision on the basis of above requested amendments / modifications.

Decision: The Committee reviewed it earlier decision taken in PRC meeting No. 29/ AM24 dtd. 15.02.2024(Case No. 17) and discussed the matter at length. After detailed discussion, the Committee decided to allow the firm to add alternative export product being manufactured by their company to complete their Export Obligations w.e.f 1/4/2023 against EPCG Authorization No. 0530169088 dated 06.12.2016. The existing AEO will be waived with effect from 01.04.2023. The AEO of the newly added product will be calculated on the basis of the export of the new product for 3 years preceding 01/4/2023. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 51 M/s.Pokarna Engineered Stone Limited, Vishakhapatnam

F.No.HQRPRCAPPLY00007764AM24

Meeting No.32AM24 held on 13.03.2024

Subject: Request for waiver of condition 4 to the chapter heading 8810 9900 of import policy.

Applicant Statement: On account of typographical errors, following corrigendum to the minutes was required to be issued in one case. Corrigendum to Minutes for Case No.11 of PRC Meeting No.30/AM24 held on 23.02.2024.

The request of M/s. Pokarna Engineered Stone Limited was approved in PRC Meeting No.30/AM24 held on 23.02.2024 (Case No.11). Now two corrections have been made as per following details:-

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1. In the subject of the uploaded decision, Chapter heading may be read as “68109900” instead of “88109900”
2. In line 4 of the uploaded decision, the world “EPU may be read as “SEZ”.

(Action: Applicant/DC, APSEZ)

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