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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 18.07.2025 under the Chairmanship of
Shri Ajay Bhadoo, Director General of Foreign Trade

Meeting No. 08AM26 held on 18.07.2025.

The following members were present in the meeting:-

1.	Ms. Shubhra	Sr. Development Commissioner
2.	Shri Hardeep Singh	Addl. DGFT
3.	Shri Abhinav Gupta	Addl. DGFT
4.	Shri Lokesh H.D.	Addl. DGFT
5.	Shri Randheep Thakur	Joint DGFT
6.	Shri Satya Raja Sekhar G	Joint DGFT
7.	Shri Pravin Nalawade	Joint DGFT
8.	Shri K.Hrushikesh Reddy	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. G V Ventures, Mumbai
2.	M/s. Vedanta Limited, Delhi
3.	M/s. Bekaert Mukand Wire Industries Private Limited, Pune
4.	M/s. Dana Anand India Private Limited, Pune
5.	M/s. Masterplast India Private Limited, Indore
6.	M/s. Eco Recyclers India, Haryana
7.	M/s. Plastobatch Private Limited, Chennai
8.	M/s. Tholasi Prints India Private Limited, Bengaluru
9.	M/s. Prasad NC Machine Systems Private Limited, Chennai
10.	M/s. Shahi Exports Private Limited, Delhi
11.	M/s. Globe Textiles (India) Limited, Ahmedabad,
12.	M/s. Globe Textiles India Ltd., Ahmedabad
13.	M/s. Globe Textiles (India) Limited, Ahmedabad,
14.	M/s. Globe Textiles India Ltd., Ahmedabad
15.	M/s. Abra Cotton Creations Private Limited, Ahmedabad

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16.	M/s. Easy Plastics Private Limited, Maharashtra
17.	M/s. Agarwal Life Sciences Private Limited, Mumbai
18.	M/s. Global Energyfood Industries Private Limited, Ahmedabad
19.	M/s. Opera Global Private Limited, Uttar Pradesh
20.	M/s. Woodland Import & Export, Thiruvananthapuram
21.	M/s. B.P Wire Industry, Uttar Pradesh
22.	M/s. Neeta International, Pune
23.	M/s. Hetero Labs Limited, Telangana
24.	M/s. Madura Industrial Textiles Limited, Mumbai
25.	M/s. Salicylates & Chemicals Private Limited, Hyderabad
26.	M/s. Hetero Drugs Limited, Telangana
27.	M/s. Vidacare Medica Private Limited, Mumbai
28.	M/s. Jagan Lamps Limited, Delhi
29.	M/s. DE Voltrans Private Limited, Mumbai
30.	M/s. Encube Ethicals Private Limited, Maharashtra
31.	M/s. Raajratna Metal Industries Ltd, Ahmedabad
32.	M/s. Lactose (India) Limited, Mumbai
33.	M/s. Shreeji Global Fmcg Limited, Gujarat
34.	M/s. GLS India, Chennai
35.	M/s. Mundra Solar Energy Limited, Ahmedabad
36.	M/s. Gastek Engineering Private Limited, New Delhi
37.	M/s. Gastek Engineering Private Limited, New Delhi
38.	M/s. SKF Boilers And Driers Private Limited, Karnataka
39.	M/s. Enercon Windenergy Private Limited, Bangalore
40.	M/s. Enercon Windenergy Private Limited, Bangalore
41.	M/s. Arfin India Limited, Ahmedabad
42.	M/s. Anjani Technoplast Limited, Uttar Pradesh
43.	M/s. B. N. Jewellers India Private Limited, Mumbai
44.	M/s. Shahi Exports Private Limited, Delhi
45.	M/s. BPL Limited, Bangalore
46.	M/s. Samtel Avionics Limited, Delhi
47.	M/s. Encube Ethicals Private Limited, Mumbai
48.	M/s. Devharsh Infotech Private Limited, Maharashtra
49.	M/s. Big Box Containers Private Limited, Ahmedabad
50.	M/s. RY Midas Metacast Private Limited, Gujarat
51.	M/s. A-1 Fence Products Company Private Limited, Mumbai
52.	M/s. Mane Kancor Ingredients Private Limited, Kochi

Sanjay

53.	M/s. Shockley Hall Electronics Pvt Ltd, Kolkata
54.	M/s. Samvardhana Motherson International Limited, Uttar Pradesh
55.	M/s. Electrotherm (India) Limited, Ahmedabad
56.	M/s. Nagesh Classic, Ludhiana
57.	M/s. EXA Thermometrics India Private Limited, Karnataka
58.	M/s. HLL Lifecare Limited, Trivandrum
59.	M/s. Euro-Leder Fashion Limited, Tamil Nadu
60.	M/s. Haldia Petrochemicals Limited, Kolkata
61.	M/s. Amanta Healthcare Limited, Ahmedabad
62.	M/s. Elite Green Private Limited, Gujarat
63.	M/s. Dishman Pharmaceuticals and Chemicals Limited, Ahmedabad
64.	M/s. JSW Steel Coated Products Limited, Maharashtra
65.	M/s. JSW Steel Limited, Mumbai
66.	M/s. Horizon Industrial Products Private Limited, New Delhi
67.	M/s. Jubilant Ingrevia Limited, Noida
68.	M/s. All India Heart Foundation, New Delhi
69.	M/s. Amol Associates, Pune
70.	M/s. Bhanu Farms Limited, West Bengal
71.	M/s. Ellora Engineering Engravers, Mumbai
72.	M/s. Sree Dev Agro Foods, Krishnagiri
73.	M/s. N L Packaging Private Limited, Maharashtra
74.	M/s. Kalpataru Projects International Limited, Ahmedabad
75.	M/s. Riwaayat, Delhi

PH Case No. 01 **M/s. G V Ventures, Mumbai**

F.No.HQRPRCAPPLY00006944AM25

Meeting No.8AM26 held on 18.07.2025

Subject: Request for allow RoSCTL benefit against 32 S/Bills RoSCTL Scrip No. 0319282515 dated 18.03.2020.

Now Mr. Ritik Deora appeared physically before the Committee on behalf of the firm and made the following submissions: -

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Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. Ref. RoSCTL Licence No 0319282515 dated 18.03.2020 Dear Sir, We are readymade garments exporter from MSME sector. We would like to bring in your notice that we have received short amount of ROSCTL benefit for Rs.2032113/- as per Annexure attached. Our finding is due to technical glitches at the time of filling ROSCTL application, UOM (Unit of Measurement) is considered in dozens instead of number. Please note in our Shipping bills against drawback code number we have clearly mentioned UOM is in number. And this has happened only in this application. Please note ROSCTL benefits considered according to the numbers and not dozens. We have already sent mail (copy attach). As per Mail forwarded from Addl. DGFT quoted below. ?Exporter may surrender the scrip, Cancel the scrip at RA, reactivate SBs and apply again.? Since script was fully utilized cannot be surrender/cancel. It seems that due to software limitation, our request is not considered positively by the PRC. Based on above, we request the PRC to grant us our eligible incentives and we request to be heard in person before the PRC.

Decision: The Committee went through the submission made by the applicant, discussed the matter at length and decided to refer the case to EGTF division for its examination.

(Action: Applicant/ EGTF Division)

Case No. 2-10 were scheduled for personal hearings and could not be taken because of technical issue. It was decided that the said cases would be taken for hearing again in next meeting

(Action: PRC division)

Case No.11 M/s. Globe Textiles (India) Limited, Ahmedabad

F.No. HQRPRCAPPLY00004679AM23

Meeting No.08AM26 held on 18.07.2025

Subject: Revalidation of DFIA no. 0811003375 dated 09.12.2021.

This is a defer case of PRC Meeting No.26AM24 held on 17.01.2024 (Case No.63) wherein Committee refer the case to EGTF Division for its examination.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. At the time of Transferable DFIA application No 08AS07635224AM22 dated 16th November 2021 we

Sanjay

have enter the Import Quantity is 107237.76 Sq. Meters and the same application is submitted to the DGFT Portal for the Transferable DFIA License. We have received online Transferable License No 0811003375 dt 09.12.2021, but after checking of the data we comes to know that the Import quantity is showing 10237.76 Sq. Meters instead of 107237.76 Sq. meters. After raise the 3 Tickets and after the follow up with Local RA , mail to Help desk the License is expired without utilize. Now we request for give us the amendment with correct Import Qty is 107237.00 Sqm instead of 10237.00 sqm and with extension till 31st December 2023.

Comments of RA and EGTF were also seen.

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

(Action: Applicant)

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

F.No. HQRPRCAPPLY004678AM23

Meeting No.08AM26 held on 18.07.2025

Subject: Revalidation of DFIA no. 0811004332 dated 08.03.2022, 0811004333 dated 08.03.2022 & 0811004335 dated 08.03.2022.

This is a defer case of PRC Meeting No.26AM24 held on 17.01.2024 (Case No.65) wherein Committee refer the case to EGTF Division for its examination.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. Due to the purely human error at the time of Transferable DFIA we have enter the Import HSN code is 54076190 instead of 54075290. After received of online Licenses we comes to know the regarding the wrong HSN code in Import Item and immediately surrender all DFIA License to the Local RA for amend the Import HSN code is 54075290 instead of 54076190 in the month of may 2022. After continuously follow up with Local RA they cannot change it and inform to us for raise the ticket for the same issue. we have raise the tickets 2 times and constantly follow up with Help Desk Delhi, but the HSN code is not change and meantime all the DFIA Licenses are expire without utilize it. Now we need to Revalidate all the DFIA License.

Comments of RA and EGTF were also seen

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed that the applicant

Sanjay

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. Globe Textiles (India) Limited, Ahmedabad

F.No. HQRPRCAPPLY0000011AM24

Meeting No.08AM26 held on 18.07.2025

Subject: Issue of fresh DFIA from new system against old 2 DFA No. 0810144663 dated 22.02.2019 & 0810144456 dated 04.02.2019.

This is a defer case of PRC Meeting No.27AM24 held on 24.01.2024 (Case No.08) wherein Committee decided to seek detailed report from RA regarding the issues raised by the applicant and including the clarification whether the DFIAs were issued from the system.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. We had try forget the Valid, Live DFIA License, with Export condition sheet through PRC Committee and for that we had files a PRC 4 four times but it was rejected by the PRC committee . Now we need to explain our case through Personal Hearing for the batter result. As we have tried to solve the case through Local RA, through register Complaint, through mail to concern department and we have all the relevant documents for the same matters. So we kindly request you to please allow us for the Personal Hearing for the above files. PRC No HQRPRCAPPLY00004073AM23 dated 27.12.2022.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, decided to defer the case and seek a detailed report from RA, Ahmedabad to take final decision.

(Action: Applicant/ RA Ahmedabad)

Case No.14 M/s. Globe Textiles (India) Limited, Ahmedabad

F.No. HQRPRCAPPLY00004177AM23

Meeting No.08AM26 held on 18.07.2025

Subject: Revalidation of DFIA no 0811000849 dated 06.07.2021.

This is a defer case of PRC Meeting No.25AM24 held on 02.01.2024 (Case No.43) wherein Committee refer the case to EGTF Division for its examination.

Sanjay

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. We have submitted the file for Transferable DFIA in the Local RA- Ahmadabad- Gujarat in the month of October 2020, and then from the Month of January 2021 the Online New System is going to be started for the Pre DFIA as well as for Transferable DFIA License. We have not received the DFIA Transferable license from the new portal and we have constantly touched with the Local RA- Ahmadabad and DGFT HQ for the same, but the DFIA Transferable License in not received from New Portal till date. We have sent mail to the NIC- EDI local RA and file the online complaint for the same matter time to time and follow all the Instruction but we did not get the DFIA Transferable License from new portal, then we have file the First PRC in the month of May 2022 ref no HQRPRCAPPLY00002622AM23 for the same but still the matter is not shorted out and after the Mail from Shri A S Lungreishang dated 19th December 2022 for filling the Fresh PRC for the same matter, we have file the Fresh PRC for the same. Now we kindly request you to please giving us the Fresh Live DFIA Transferable License from the New Portal.

Comments of RA and EGTF were also seen.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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.15 M/s. Abra Cotton Creations Private Limited, Ahmedabad

F.No. HQRPRCAPPLY00008968AM24

Meeting No.08AM26 held on 18.07.2025

Subject: Request To Allow DFIA Transferability After 3 Years.

Applicant Statement: We have opened a DFIA file no. 08/91/076/00040/am20 dt: 19.07.2019 and done export during one year period. on 22.10.2022 we have applied online DFIA transferability file no.08/as/076/00184/am23. DGFT Ahmedabad has rejected our DFIA transferability application on 23.11.2023 by giving reason that the application is not submitted within the time limit period. As you aware that time was corona pandemic, our factory was closed, no staff coming. We are very small exporter doing business on calculating government benefits. We are not aware that we have to submit online application to RA within 3 years from the date of DFIA application. That time due to corona pandemic situation was not our control. Due to above reason we fell to submit Transferability application in time. Kindly we request you to

Sanjay

look into this matter and allow to proceed DFIA transferability application.

Comments of RA were also seen.

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

(Action: Applicant)

Case No.16 M/s. Easy Plastics Private Limited, Maharashtra

F.No. HQRPRCAPPLY00000813AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Request for Amendment in import item ITC HS Code Transferability against DFIA Authorization No. 0311035271 dated 08/07/2024.

Applicant Statement: Sir, Sub: (1) Request for amendment in import item ITC (HS) Code for Transferability against Duty Free Import authorization (DFIA) (2) Request for Revalidation of DFIA Licence No.0311035271 dtd.08.07.2024 for further 6 months. Ref: Original File No.03/DA/076/00426/AM23 Transferable File No.03/AS/076/01384/AM24 We have obtained DFIA Authorization No.0311035271 dated 08.07.2024 from the Addl.DGFT, Mumbai. We wish to inform you that due to oversight while applying the application of Transferability of DFIA, we had wrongly mentioned the import ITC (HS) Code as 39232100 (that is our finished products) instead of the actual ITC (HS) Code 39012000. Since there is no provision in B.O. software to apply for amendment in ITC (HS) Code. We have already approached Addl. DGFT, Mumbai for amendment in the Import ITC (HS)Code vide our emails and letters dated 17.07.2024, 20.07.2024, 07.08.2024 & 08.08.2024, and we are very sorry to inform your office that in spite of our above repeated letters and reminders, no action has been taken by the Addl. DGFT. Since the validity of our DFIA Licence will be getting expiring on 08.07.2025, we request your office to kindly revalidate the said licence for further 6 months from the date of issue to enable us to import the material. It is therefore, requested that, PRC New Delhi may kindly consider our genuine difficulty and send necessary recommendation to the Addl. DGFT to amend the import ITC (HS) Code to read as 39012000.at the earliest and oblige. We are sending herewith the following documents for your kind consideration: 1. ANF 4G (Application for DFIA) 2. Revised ANF-4G (Transferable DFIA) 3. Copy of DFIA Licence,

Sanjay

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

(Action: Applicant)

Case No.17 M/s. Agarwal Life Sciences Private Limited, Mumbai

F.No. HQRPRCAPPLY00007202AM25

Meeting No.08AM26 held on 18.07.2025

Subject: Request for revalidation of Post Export DFIA issued in March 2023 against DFIA Authorization No. 0311021961 dated 08.03.2023.

This is a defer case of PRC Meeting No.30AM25 held on 04.04.2025 (Case No.46) wherein Committee decided to defer the case and seek a report from RA Mumbai.

Applicant Statement: DFIA Authorization issued with erroneous CIF Value of import and due to minus value addition appearing on the DFIA , custom declined to register the same although transmission from DGFT to ICEGATE was successfully completed with 0 error code. On declining to register the DFIA we raised tickets No. 202310245155 dt. 23.10.23, 202311248534 dt.09.11.23, 202311251457 dt. 29.11.23, 2024401258594 dt. 11.01.24 and sent emails to your office for correction of DFIA as per our application. As the matter of correction of authorization delayed by your office as well as RLA , we submitted application for revalidation on 29.12.23. and revalidation was rejected by RLA directing to us to obtain confirmatory letter from custom stating that DFIA registration was declined for correcting the CIF value. After much persuasion , RLA re-issued the DFIA on 24.01.24, leaving no time for complete the import . We request you to kindly revalidate the DFIA for six months from the date of endorsement. If needed physical personal hearing may kindly be granted.

Comments of RA were also seen.

Decision: The Committee discussed the case on the basis of justification provided by the applicant and observed that there is a merit in the case. Accordingly, it decided to allow revalidation for a period of 3 months from the date of endorsement against DFIA Authorization No. 0311021961 dated 08.03.2023. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting. Proof of recredit will be produced before RA by the applicant.

(Action: Applicant/ RA Mumbai)

Sanjay

Case No.18 M/s. Global Energyfood Industries Private Limited, Ahmedabad

F.No. HQRPRCAPPLY00012195AM25

Meeting No.08AM26 held on 18.07.2025

Subject: Request for Review of Rejection of EODC, Revalidation, and Transferability DFIAs against DFIA Authorization No. 0310759033 dated 25/11/2013, 0310759024 dated 25/11/2013, 0310758359 dated 19/11/2013.

This is a defer case of PRC Meeting No.27AM25 (PH) held on 18.07.2025 (Case No.05) wherein Committee decided to call detailed report from RA Mumbai.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. We are seeking a PH with the PRC for a matter regarding our EODC and Transferability of DFIA where the limitations in Customs system prevented us from mentioning specific input details in the DFIA Shipping Bills. We have come across a recent PRC precedence where the in an exactly similar case the committee acknowledged the Customs system limitation and had provided relaxation. The detailed representation is enclosed. Encl 0, cover letter, Encl. 1: PRC decision Encl. 2: S/Bill copy with DFIA File number Encl. 3: Notification No. 31 dated 01.08.2013 Encl. 4: PRC Precedence- Case No. 38, Meeting No. 05/AM23 dt. 24.05.2022 Encl. 5: Copy of DFIA and statement of exports.

In the recently uploaded PRC minutes of Meeting No. 23/AM25 dt. 31.12.2024 & 14.01.2025 our matter was heard under Case No. 58, where the committee has called us for a PH.

We have exported under the DFIA scheme with valid shipping bill mentioning license details. However, the EODC is not granted to us due to the inability to mention technical characteristics/ specific input details in our DFIA shipping bills, a systemic limitation already acknowledged by DGFT and DG Systems in 2017. The PRC has previously granted relaxation in identical cases, and we seek parity in decision-making to ensure fair treatment. **This issue only affects 3 DFIAs out of the 75 availed between 2010 to 2025.**

We had submitted our request to the Mumbai RA for EODC & Transferability of our DFIA licenses after timely completion of EO. Despite responding to deficiency letters and making continuous follow-ups until 2021, our matter had not progressed at the RA level. **After coming across numerous precedence set in 2022 by the PRC, we approached the PRC and filed an application in 2022 itself, emphasizing that our DFIAs, all issued in 2013, predate those in the many precedence cases and hence warrant even stronger merit for consideration**.

Sanjay

The restriction imposed by Notification No. 31 (RE-2013) dated 01.08.2013 was the key factor leading to our current situation.

Notification No. 31 (RE-2013) dated 01.08.2013
2. After para 4.1.14 of FTP a new para 4.1.15 is inserted.

"4.1.15 Wherever SION permits use of either (a) a generic input or (b) alternative inputs, unless the name of the specific input(s) [which has (have) been used in manufacturing the export product] gets indicated / endorsed in the relevant shipping bill and these inputs, so endorsed, match the description in the relevant bill of entry, the concerned Authorization will not be redeemed. In other words, the name/description of the input used (or to be used) in the Authorization must match exactly the name/description endorsed in the shipping bill. At the time of discharge of export obligation (EODC) or at the time of redemption, RA shall allow only those inputs which have been specifically indicated in the shipping bill."
Notification enclosed

Due to the restrictions imposed in the above notification our company had been unable to redeem our DFIA authorizations and our EODC application is pending since then.
In the PRC meeting 05AM23 dated 24.05.2022 in case no 36, 37, 38 and 39 concerning various companies the PRC relaxed policy condition imposed under Notification 31 dt. 01.08.2013 and allowed EODC, Revalidation and Transferability of the DFIAs.

PRC meeting 05AM23 dated 24.05.2022
Decision: *The Committee reviewed the case on the basis of justification furnished by the firm along with the report received from RA, Hyderabad and discussed the matter at length. Keeping in view of earlier decision of PRC taken in its Meeting No.08/AM19 and 18/AM19 held on 17.07.2018 and 09.10.2018 in cases of M/s Indian Biscuits Manufactures Association, M/s Desai Brothers Ltd., M/s Heemankshi Bakers Private Limited and M/s Ravi Foods Pvt. Ltd., Hyderabad,* ***it decided to allow Revalidation, EODC and Transferability of 5 DFIAs No.(i) 0910058202 dated 13.11.2013, (i) 0910060195 dated 23.05.2014, (iii) 0910061032 dated 25.09.2014, (iv) 0910061033 dated 25.09.2014 and (v) 0910061671 dated 05.03.2015 subject to the following conditions:***

i. DFIA holder for exports made prior to 01.08.2013 shall submit undertaking in terms of Para 2 of Public Notice No-35 dated 30.10.2013

ii. For exports made on or after 01.08.2013, they shall submit (a) Declaration and statement of specific inputs used in the manufacturing of product exported under the subject DFIA in question. (b) an affidavit cum indemnity bond affirming therein that in case any revenue loss noticed in future on account of misdeclaration, they will surrender the same to the government without any protest on demand by RA, and (c) a

Sanjay

certificate from Chartered Engineer of respective field certifying specific inputs actually used in the manufacturing of export product exported under the subject DFIA in question.

iii. At the time of discharge of export obligation (EODC) and endorsement of transferability, RA shall allow only those inputs which have been specifically indicated in the declaration given by exporter and in the certificate of Chartered Engineer.

iv. RA shall also revalidate the DIA for six months from the date of endorsement.

v. DFIA holder shall submit application for EODC/Transferability to RA, Concerned within 30 days from the date of uploading of the minutes of the meeting
PRC minutes enclosed

The minutes above pertain to one company. A similar relaxation was granted for three additional companies, totaling 10 DFIAs. In the precedent PRC decision, the first and last DFIA were availed in November 2013 and March 2015, respectively; *however, in our case, all DFIAs were availed in October 2013.*

Quoting the above decision, our company approached PRC within 4 months of upload of minutes via our letter dt. 11.11.2022 seeking parity and similar relaxation for our DFIAs issued in November 2013 (encl. XX). Had we come across the minutes earlier, we would have approached sooner. *The PRC heard our matter in meeting 26AM24 dated 17.01.2024 and decided to not accede to our request and observed that we had not submitted any cogent reason / justification in support of our hardships.* (encl.)

We decided to appeal the matter submitted a review request via our letter dated 14.11.2024 and our case was heard in meeting 23AM25 dated 31.12.2024 & 14.01.2025 where the committee decided to call us for the PH.

This submission is an addendum to our PRC review request letter. We respectfully urge the committee to reconsider its rejection in light of the contentions set forth herein and in our previous submissions, *and to act ex aequo et bono*.

Out of 75 DFIAs availed since 2010 we only faced issues detailed in this letter in 3 DFIAs where we here seek PRC's intervention. The issue is attributed to period post notification.

Comments of RA were also seen.

<u>Decision</u>: The Committee went through the statements made by the firm and discussed the matter at length and observed that the applicant

Sanjay

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. Opera Global Private Limited, Uttar Pradesh

F.No. HQRPRCAPPLY00000789AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 0511013935 dated 22/07/2022.

This is a review case of PRC Meeting No.14AM25 held on 13.08.2024 (Case No.16) wherein Committee decided to accede to the request and allowed EOP extension for a further period upto 31.01.2025.

Applicant Statement: We are manufacturer exporter in readymade garments and exporting goods Overseas Buyers. Due to rejection of garments, export not shipping and not ready balance garments in one Style Export No. 3. We have already imported Fabrics against the same. This is a genuine problem. In the light of the above and given the economic losses suffered, we humbly request the extension of the EOP upto **30.09.2025** instead of **31.01.2025**. This will enable us to export the pending quantity against Export Sr. No.3 and regularize our obligations under the scheme, thereby avoiding penalties or duties.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511013935 dated 22.07.2022 for a further period up to 30.09.2025 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/ CLA New Delhi)

Case No.20 M/s. Woodland Import & Export, Thiruvananthapuram

F.No. HQRPRCAPPLY00000843AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 5310019697 dated 16/05/2018.

Sanjay

This is a review case of PRC Meeting No.06AM26 held on 04.06.2025 (Case No.41) wherein Committee decided to accede to the request and allowed EOP extension for a further period upto **16.05.2022** for regularization purpose subject to payment of composition fees.

Applicant Statement: We Woodland Import & Export, Trivandrum, Kerala have imported 293501 KGS of Raw Cashew Nut In Shell against the Advance Authorization No. 5310019697 Date 16.05.2018.As per the authorization we have fulfilled EO 100% in Quantity and 85.50% in value. Our extended export obligation validity is 16.11.2020. From the total exports 3 shipments are made out of EO period i.e. before 25.12.2022 due to economic recession in the past with below reasons. 1. Our first shipment was on 29.06.2018 and after in Kerala on July-August 2018 was suffered with heavy flood and we have lots of damages in our factory and due to our manufacturing process was completely shut down for 8 months and we could restart manufacturing only on March 2019. 2. After above at the end of March 2019 Novel Corona Pandemic started and continuous shut-down of factories and downward trend in international business we were running our business through a very critical situation. Therefore we cannot complete export obligation within the validity period. Hence we are requesting to allow extension in EOP up to **25.12.2022** till our last export shipment for regularization purpose against subject licence.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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. B.P Wire Industry, Uttar Pradesh

F.No. HQRPRCAPPLY00000868AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 0611001754 dated 13/12/2022.

Applicant Statement: The extension is sought due to unforeseen and unavoidable circumstances that have hindered our ability to fulfill the export obligations within the originally stipulated time frame. The major activity of B.P. Wire Industry is Manufacturing, Sub-classified into Wholesale trade except of motor vehicles and motorcycles. we have a strong global presence and have been contributing significantly to the nation?s foreign exchange earnings through. However, due to various factors such as cancellation of export orders, non-availability of containers, ongoing geopolitical instability in Europe and the Middle East, and the recent conflict between Iran and Israel, our logistics and

Sanjay

commercial operations faced severe disruption. These challenges adversely affected the import and export activities under the said authorizations, resulting in a shortfall in fulfilling the prescribed obligations. We wish to highlight that the situation has now improved, and we have received confirmation from our buyers that they are willing to proceed with the quantity of the export items. Additionally, the required items for import are now available in the European market, which enables us to fulfill the remaining obligations. With due respect, we kindly request an extension of the export obligation period for the Advanced Authorization number 0611001754 Dated 13/12/2022. We are seeking an extension of 6 months from the date of endorsement to rectify the shortfall and ensure compliance with the obligations. This extension will allow us the necessary time to import the required materials and fulfill our commitments. It is with the utmost sincerity that we approach you to consider our request, given the extenuating circumstances that were beyond our control. We believe that an extension would not only benefit us in achieving our export targets but would also contribute positively to the overall trade relations. We truly appreciate your understanding and support in this matter. Your favourable consideration of our request would be highly valued and acknowledged by B.P. Wire Industries. We are ready and committed to ensuring that the remaining obligations are met within the extended period. Due to unforeseen circumstances which were prevailing in the USA and European countries and the conflict between Russia and Ukraine, we pray to the PRC to kindly consider our request for the extension of the export obligation period for the aforesaid Advanced Authorizations so that the remaining shortfall both in export and import could be completed.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0611001754 dated 13.12.2022 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 Kanpur)

Case No.22 **M/s. Neeta International, Pune**

F.No. HQRPRCAPPLY00353157AM22

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 3110067415 dated 14/05/2019.

Sanjay

Applicant Statement: We had completed 100 percentage of the export obligation under the subject Advance Authorization. As per the conditions in the Authorization we were suppose to fulfill the Obligation within 90 days from the date of imports affected but due to change in the buyers order we had to delay 2 of our shipments out of the initial export period, but have completed the exports within 45 days from the initial expiry of the EO Period of the license or which we request you to please grant us 1st extension for 45 days from the expiry of the initial EO Period so that we can get the Authorization Redeemed from DGFT as RA Pune is not accepting the application of EOP Extension due to submission delayed after 90 days from expiry of license.

Comments of RA were also seen.

Decision: Case is withdrawn.

(Action: Applicant)

Case No.23 M/s. Hetero Labs Limited, Telangana

F.No. HQRPRCAPPLY00000791AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 0910063754 dated 07/06/2016.

Applicant Statement: We have fulfilled the export obligation to the extent of 45.32% within the original validity period of Authorization and 37.11% within 1st and 2nd EO periods i.e. up to 12.11.2018. We have requested RA to extend the EO periods for 1st and 2nd i.e. up to 07.12.2018 but not received any reply from them. We have also exported 828.16 kgs (10.35%) after expiry of 2nd extension of Export obligation periods i.e. up to 30.06.2019. Balance export obligation could not be fulfilled due to cancellation of export orders. Now we are having sufficient export orders to fulfill the entire export obligation. The copies of export orders are attached herewith. We are herewith submitting an application in ANF-2D duly signed along with detailed statement of exports and imports made against the above Authorization. In view of the facts stated above, it is requested that the quantity of 2,968.61 kgs exported during the 1st and 2nd extension and the quantity of 828.16 kgs already exported by us after 2nd extension may kindly be regularized for fulfillment of Export Obligation. We may also be granted extension for a further period of six months to enable us to fulfill the entire export obligation.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 07.06.2020 against Advance Authorization No. 0910063754 dated 07.06.2016 for regularization purpose subject to payment of composition fees as per Policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the

Sanjay

minutes of meeting.

(Action: Applicant/ RA Hyderabad)

Case No.24 M/s. Madura Industrial Textiles Limited, Mumbai

F.No. HQRPRCAPPLY00000783AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 0311010998 dated 31/01/2022.

Applicant Statement: With reference to above, we want to inform you that we have done import and export in the subject advance licence. But as the export obligation not met in full, we applied for EO extension to Regional Authority. We received export obligation period extension for 1 year from Regional Authority valid till 31.07.2024. Thereafter we approached Policy Relaxation Committee for further extension of 1 year as the extended export obligation period (31.07.2024) already lapsed. But PRC approved only 6 months extension which is valid till 31.01.2025. Please note the period is already lapsed. We therefore request you to please allow us extension of 1 year, so that we can able to complete the balance export obligation of the aforesaid advance licence. Please allow us extension of 1 year. If you allow only six months period (will be valid till 31.07.2025), than the period of 6 months will get lapsed before getting the EO extension letter from Regional authority Mumbai and we will not able to do the export. So, we request you to please allow us extension in export obligation period of 1 year i.e valid till 31.01.2026. We will complete the balance export obligation within this period and then close the aforesaid licence. We are enclosing herewith following documents for doing the needful 1) Copy of Advance Licence along with EO Extension letters 2) Copy of Bill of entries with custom ledger print 3) Export Statement (Statement of invoice for deemed export) and Import statement duly certified by Chartered Accountant. 4) Copy of PRC approval and extended export obligation letter valid till 31.01.2025. Please allow us export obligation period extension for 1 year.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311010998 dated 31.01.2022 for a further period up to 31.01.2026 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)

Sanjay

Case No.25 M/s. Salicylates & Chemicals Private Limited, Hyderabad

F.No. HQRPRCAPPLY00000778AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 0911003913 dated 09/11/2022.

Applicant Statement: We wish to bring to your kind notice that the Export Obligation Period (EOP) of Authorization No. 0911003913, dated 09/11/2022, expired on 09/05/2024. Subsequently, we applied for an extension of the EOP to the DGFT Regional Authority (RA) at Hyderabad. We are pleased to inform you that the RA considered our request and extended the EOP up to 09/11/2024 (1st EOP Extension). Further, DGFT HQ has fixed the Norms for referred Authorization, and decreased the Consumption of Raw materials. due to this, we had not fulfilled the Export Obligation (EO) proportionate to the imports made under the said authorization. We again submitted an application for an extension of the EOP, which was granted and extended up to 09/05/2025 (2nd EOP Extension). Unfortunately, due to the current lack of orders from our foreign buyers for the specific product, we are unable to fulfil the remaining EO within the stipulated time. Therefore, we kindly request you to consider our application for a third extension of the EOP up 09/11/2025 to enable us to comply with the obligations and successfully complete the EO against the above-mentioned authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0911003913 dated 09.11.2022 for a further period up to 09.11.2025 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 Hyderabad)

Case No.26 M/s. Hetero Drugs Limited, Telangana

F.No. HQRPRCAPPLY00000800AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 0911001510 dated 07/09/2021.

Applicant Statement: We have fulfilled the export obligation to the extent of 88.11% within the original and extended 1st and 2nd validity

Sanjay

periods of the Authorization i.e. up to 07.04.2024. We have also exported 514.55 kgs (8.57%) after expiry of 2nd extension of Export obligation periods i.e. up to 22.05.2024 against Bill of Export Nos.5001036 dt 22.05.2024 and 5001037 dt 22.05.2024 Copies of the Bill of Exports are attached herewith for your ready reference. In view of the facts stated above, it is requested that the quantity of 514.55 kgs already exported by us after 2nd extension may kindly be regularized for fulfillment of Export Obligation

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0911001510 dated 07.09.2021 for a further period up to 07.09.2025 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 Hyderabad)

Case No.27 M/s. Vidacare Medica Private Limited, Mumbai

F.No. HQRPRCAPPLY00000803AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 0311005590 dated 24/07/2021.

Applicant Statement: Sir, said AA we made import item no 3 as per AA BE No : 7161894 dt 20.01.2022 450 kgs against export made with EOP 250 kgs input kgs 255 kgs balance 192 kgs EOP pending with us due to buyers order not placed now moth of June-July buyers agreed to call said products to exports but EO not valid we request to grant us EOP 20.07.2025 to update EO fulfillment against import made twice request to grant us EOP upto 20.07.2025

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311005590 dated 24.07.2021 for a further period up to 20.07.2025 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.28 M/s. Jagan Lamps Limited, Delhi

Sanjay

F.No. HQRPRCAPPLY00000816AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 3311000169 dated 26/03/2021.

Applicant Statement: We would like to clarify that we have mentioned the said advance Authorization and have already availed two extension as permitted by auto approval . It has been recently come to our Notice that the second EOP extension has been erroneously Auto approved up to 30/03/2027 instead of 26/09/2023, due to a system generated error. In view of above , we hereby request that the incorrect EOP extension granted till 30/03/2027 be rectified in system and further allow 6 months extension for EOP from the date of Current Extension.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 26.03.2025 against advance authorization No. 3311000169 dated 26.03.2021 subject to payment of composition fees as per Policy provisions. The Committee also decided to rectify the wrong date of EOP extension period mentioned by the RA and in this regard, firm may approach RA/ EGTF. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Panipat)

Case No.29 M/s. DE Voltrans Private Limited, Mumbai

F.No. HQRPRCAPPLY00000815AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 0311015238 dated 03/06/2022.

Applicant Statement: DUE TO FINANCIAL AND Technical issue with customer end export order on hold ORIGINAL EXPORT ORDER and is expected to be exported in next 6 months DUE TO FINANCIAL AND Technical issue with customer end export order on hold ORIGINAL EXPORT ORDER and is expected to be exported in next 6 months

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311015238 dated 03.06.2022 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.

Sanjay

(Action: Applicant/ RA Mumbai)

Case No.30 M/s. Encube Ethicals Private Limited, Maharashtra

F.No. HQRPRCAPPLY00000827AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 0311015092 dated 30/05/2022.

Applicant Statement: With reference to Advance Authorization No 0311015092 Dt 30.05.2022, we wish to inform you that we have fulfilled the export obligation to the extend of 95% within the extended validity of license i.e. 30.11.2024 For the balance export quantities, the demand was postponed by our customer, hence we could not fulfill the export obligation within the validity. Currently we have obtained the valid export orders against which we can fulfill the export obligation. Hence we would humbly request your good self to grant us the extension of our export obligation period for a further 6 months from approval.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311015092 dated 30.05.2022 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.31 M/s. Raajratna Metal Industries Ltd, Ahmedabad

F.No. HQRPRCAPPLY00000809AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 0811006985 dated 12/01/2023.

Applicant Statement: Due to unforeseen market conditions, we are facing difficulties in completing the required exports obligation within stipulated obligation period. Despite our best efforts, the global market slowdown in the steel industry has significantly impacted our export performance in Cold Rolled Stainless Steel Strips, as reduced demand from international markets has resulted in a decline in both volume and competitive export price. Therefore, we need 3rd EO Extension to

Sanjay

achieve our export obligations.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0811006985 dated 12.01.2023 for a further period of 1 year 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 Ahmedabad)

Case No.32 M/s. Lactose (India) Limited, Mumbai

F.No. HQRPRCAPPLY00000806AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 0311021031 dated 30/01/2023.

Applicant Statement: Due to Cancelled Export order from foreign Buyer, we were not able to fulfill export Obligation in Original and Extended period in the Advance Authorization We request you to grant us extension in export obligation period of Advance Authorization upto 30.01.2026 to fulfill our balance export obligation against Advance Licence

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311021031 dated 30.01.2023 for a further period up to 30.01.2026 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.33 M/s. Shreeji Agri Commodity Private Limited, Gujarat

F.No. HQRPRCAPPLY00000810AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of EOP against Advance Authorization No. 2411002710 dated 04/09/2023.

Sanjay

Applicant Statement: Earlier we had made 3 requests for the EO extension i.e up to 28.07.2025 which was accepted by your office now we request you for further relaxation in wheat export condition for EO fulfillment in 180 days from the date of import, in that now we required extension in EOP i.e 6 months from the date of acceptance of the application. We herewith request you to kindly extend our EOP period for 6 months from the date of approval of this application. As we had done our import on higher rate and unfortunately due to price hike in international market still we are not be able to fulfill the EO in time now markets are stable and we are trying to fulfill the EO of balance quantity 2610.95 mts. Earlier we had balance qty in eo is 3047.58 mts but now our balance eo is 2610.95 and we had fulfilled the total EO of 1928.10 mts. If this request will be accepted then we will able to fulfill the EO and it will be great relief to us. Also, we herewith enclose the details of EO fulfilled during extended EOP .

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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.34 M/s. GLS India, Chennai

F.No. HQRPRCAPPLY00000808AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Revalidation of Authorization/Certificate against Advance Authorization No. 0411000395 dated 23/02/2021, 0411000683 dated 16/04/2021, 0411001251 dated 05/08/2021.

This is a review case of PRC Meeting No.06AM25 held on 30.05.2024 (Case No.24) wherein Committee had rejected the case.

Applicant Statement: Kindly Refer to our request letter for elaborate representation of our case. Due to effects of after covid 19 corona both on humanitarian and financial grounds. Particulars Raw Material prices per USD While Booking Export orders @ end of Corona period \$ 1.20 per kgs Stainless Steel Raw materials prices before corona \$ 1.20 per kgs Prices at end of corona and opening of global markets \$ 1.80 to \$ 2.00 per kgs We purchased in India with duty as just started increasing in India with duty \$ 1.50 per kgs We have lost \$ 0.30 per kgs If you allow us to import at today rate , we will able to recover 80% of losses \$0.22 per kgs Please allow us to survive and grow further to strength Indian exports in kitchenware utensils.

Sanjay

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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.35 M/s. Mundra Solar Energy Limited, Ahmedabad

F.No. HQRPRCAPPLY00000795AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Revalidation of Authorization/Certificate against Advance Authorization No. 0811008846 dated 21/07/2023.

Applicant Statement: We, Mundra Solar Energy Ltd (MSEL), are a manufacturer of solar modules with our production facility located at Mundra. Our company operates under the Importer-Exporter Code (IEC) No. AANCM0140K significant portion of our export supply is directed to the United States, and the majority of our raw materials are imported from China. MSEL currently holds an Advance License (License No. 0811008846 issued on 21/07/2023, which has been instrumental in enabling our imports and exports. However, we are encountering challenges that have prevented us from fully utilizing the imports under the license within the specified validity period. The reasons for the delay in utilizing our imports are as follows: Frequent changes in regulations between China and the USA, impacting the smooth import of materials. ? Delays from our suppliers in China in providing the required raw materials on time. Due to the above challenges, our imports remain pending under the Advance License. In light of this, we are requesting a revalidation of our Advance License with an extension of validity for an additional two years. The extended validity will enable us to overcome the mentioned obstacles, complete pending imports, and fully utilize the license to meet our operational requirements effectively. We kindly urge you to consider our request and approve the revalidation and extension for two years. This approval will play a crucial role in ensuring a smooth continuity of our manufacturing and export operations.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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)

Sanjay

Case No.36 M/s. Gastek Engineering Private Limited, New Delhi

F.No. HQRPRCAPPLY00000792AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Request to Consider Ratifying Norms against our Advance Authorization No. 0510397776 dated 01/03/2016.

Applicant Statement: Ratification of Norms against Licence No. 0510397776 Dt. 01.03.2016 File No.: 05/23/040/00509/AM16 Sir, We beg to state that we could not apply for the review of norms due to the reason that we have never received any communication / letter from DGFT norms committee. Now over licensing authority as well as Customs are pressing hard to get the licence redeem. Since the licence was old of 2016 and now the concerned authority requires applying online on portal for fixation of norms. We have made the Export and Import in time within the validity of our licence. Hence we request your honor to kindly consider our request sympathetically and send necessary recommendation to norms committee for ratification of norms and Kindly save us being a small scale industry from heavy loss and oblige

Decision: The Committee examined the case on the basis of submission made by
the firm and discussed the matter at length. After detailed discussion it was decided
to refer to the concerned Norms Committee for the grounds as stated (not
responding to DL) for examination & resolution, provided it is a first Review.

(Action: Applicant/ Norms Committee)

Case No.37 M/s. Gastek Engineering Private Limited, New Delhi

F.No. HQRPRCAPPLY00000793AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Request to Consider Ratifying Norms against our Advance Authorization No. 0510394420 dated 03.06.2015.

Applicant Statement: Ratification of Norms against Licence No. 0510394420 dated 03.06.2015 File No.: 05/23/040/00070/AM16 Sir, We beg to state that we could not apply for the review of norms due to the reason that we have never received any communication / letter from DGFT norms committee. Now over licensing authority as well as Customs are pressing hard to get the licence redeem. Since the licence was old of 2016 and now the concerned authority requires applying online on portal

Sanjay

for fixation of norms. We have made the Export and Import in time within the validity of our licence. Hence we request your honor to kindly consider our request sympathetically and send necessary recommendation to norms committee for ratification of norms and Kindly save us being a small scale industry from heavy loss and oblige

Decision: The Committee examined the case on the basis of submission made by
the firm and discussed the matter at length. After detailed discussion it was decided
to refer to the concerned Norms Committee for the grounds as stated (not
responding to DL) for examination & resolution, provided it is a first Review.

(Action: Applicant/ Norms Committee)

Case No.38 M/s. SKF Boilers And Driers Private Limited, Karnataka

F.No. HQRPRCAPPLY00000805AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Application for Review of norms beyond 12 Months from the date of uploading of decision on DGFT website in respect of Advance Authorization no. 0711005469 dated 17/10/2022.

Applicant Statement: With reference to the above, we wish to state that our 1st application for fixation of Ad-hoc norms under para 4.07 of HBP on self-declared basis was placed in the norms committee meeting No. NC/ 1/ MEET/ May/ 202324/ 3 dated 16/05/2023 vide Case 206/NC/1/MEET/May/202324/3 for consideration but it was rejected on the grounds that we did not submit required documents/information as requested vide DL dated 24.03.2023 in the stipulated time under para 4.17 of HBP 2023. This is due to the facts that our technical person was out of station for more than 6 months on some emergency situation and hence we were unable to prepare the technical documents. However, in the present case we have made the imports and completed export obligation within the valid export obligation period time and also realized the foreign exchange through normal banking channels for all export shipments and bankers have also issued E-BRCs for all the export shipments. Statement of import and export is attached herewith for your ready reference and record. We are now unable to make review application due to fact that the Window on DGFT portal is locked. In view of the above, we submit our application to PRC for consideration of opening the Window by relaxing policy provision under para 4.17 of HBP 2023 so that we can file our review application along with all required technical documents for considering our application for fixation of Ad-hoc norms as applied otherwise there will be huge liability on us for

Sanjay

payment of custom duty and applicable interest in spite of doing export and realizing foreign exchange. We humbly request PRC Committee to advice EGTF team to do the necessary changes on the DGFT portal to open the application window so that we can submit our review application. We wish to emphasize that there is no default on us except the delay in making representation in the stipulated time for which we request honorable committee to condone the delay as it is only the procedural matter.

Decision: The Committee examined the case on the basis of submission made by
the firm and discussed the matter at length. After detailed discussion it was decided
to refer to the concerned Norms Committee for the grounds as stated (not
responding to DL) for examination & resolution, provided it is a first Review.

(Action: Applicant/ Norms Committee)

Case No.39 M/s. Enercon Windenergy Private Limited, Bangalore

F.No. HQRPRCAPPLY00013421AM25

Meeting No.08AM26 held on 18.07.2025

Subject: Clubbing of 24 Advance Authorizations.

Applicant Statement: We Enercon Wind Energy Pvt. Ltd. is an export oriented company, and all the products manufactured are shipped to several projects in Chile, Canada, Europe, Turkey. We commenced manufacturing of Generator - EP3-138 from year 2021, which was earlier schedule in 2020 due to Covid which was postponed subsequently the placement of PO was delayed. The Generators are being manufactured at our supporting manufacturer (M/s. Coral Manufacturing Works India Pvt. Ltd.) premises located in Erode. The advance license is applied as Co-licensee wherein Coral will be doing procurement and Enercon will be applying license. With this set up all the license were arranged. The UOM applied for license are only PCS therefore consumption is on net-to-net basis. In this regards we would like to highlight few points on uneven license applications. Initialize 2021 MOQ for procurement of Raw materials was not standardized, leading to applying license in uneven form. 2.Considering supporting manufacture plant as a new setup, license was applied with whole BOM in scattered form. 3.Same parts number was included in multiple licenses and imported as well 4.Multiple BOM changes leading to inconsistency in applying license. 5.Due to change in procurement strategies multiple licenses were applied. With view of the above we have applied license with not complete BOM leading to shortfall in license. Further we would like to

Sanjay

clarify although we have applied license in scattered form but we have consumed the material as per BOM and same can be followed in enclosed annex.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length. Accordingly, the Committee decided to allow clubbing of 24 Nos. of Advance Authorizations as mentioned in the application for EODC purpose only, subject to fulfilment of all other conditions. RA shall ensure that the components imported are accounted for in the exports and net-to-net condition is fulfilled for the clubbed authorization. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Bengaluru)

Case No.40 M/s. Enercon Windenergy Private Limited, Bangalore

F.No. HQRPRCAPPLY00013428AM25

Meeting No. 08AM26 held on 18.07.2025

Subject: Clubbing of Authorizations against Advance Authorization No. 0711002928 dated 21/01/2022, 0711002929 dated 21/01/2022, 0711002930 dated 21/01/2022, 0711005718 dated 17/11/2022.

This is a defer case of PRC Meeting No.03AM26 held on 28.04.2025 (Case No.07) wherein Committee decided to call report from RA.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. We Enercon Wind Energy Pvt. Ltd. are an export oriented company, and all the products manufactured are shipped to several projects in Chile, Canada, Europe, Turkey. We commenced manufacturing of Generator – EP5-160 from year 2022, which was earlier schedule in 2020 due to Covid which was postponed subsequently the placement of PO was delayed. The Generators are being manufactured at our supporting manufacturer (M/s. Coral Manufacturing Works India Pvt. Ltd.) premises located in Erode. The advance license is applied as Co-licensee wherein Coral will be doing procurement and Enercon will be applying license. With this set up all the license were arranged. The UOM applied for license are only PCS therefore consumption is on net-to-net basis. In this regards we would like to highlight few points on uneven license applications. Initialize 2021 MOQ for procurement of Raw materials was not standardized, leading to applying license in uneven form. 2.Considering supporting manufacture plant as a new setup, license was applied with whole BOM in scattered form. 3.Same parts number was included in multiple licenses and imported as well 4.Multiple BOM changes leading to

Sanjay

inconsistency in applying license. 5.Due to change in procurement strategies multiple licenses were applied. With view of the above we have applied license with not complete BOM leading to shortfall in license. Further we would like to clarify although we have applied license in scattered form but we have consumed the material as per BOM and same can be followed in enclosed annx.

Comments of RA were also seen.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length. Accordingly, the Committee decided to allow clubbing of Advance Authorization No. 0711002928 dated 21.01.2022, 0711002929 dated 21.01.2022, 0711002930 dated 21.01.2022, 0711005718 dated 17.11.2022 for EODC purpose only, subject to fulfilment of all other conditions. RA shall ensure that the RA shall ensure that the components imported are accounted for in the exports and net-to-net condition is fulfilled for the clubbed authorization. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Bengaluru)

Case No.41 M/s. Arfin India Limited, Ahmedabad

F.No. HQRPRCAPPLY00000790AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Clubbing of Authorizations against Advance Authorization No. 0810146766 dated 16/12/2019, 0811007712 dated 27/03/2023.

Applicant Statement: Seeking relaxation in procedure in respect of issuance of authorization beyond 24 months for the purpose of clubbing for regularization. We are seeking clubbing of 2 authorization wherein AA No.0810146766 we have made excess import and in authorization no.0811007712 we have made export and no import. Due to covid period where the unit was closed (March 2020 to July 2021) this mistake happened by the staff who handled and noticed now by us now and hence the present request as per letter attached.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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.42 M/s. Anjani Technoplast Limited, Uttar

Sanjay

Pradesh

F.No. HQRPRCAPPLY00012089AM25
Meeting No.08AM26 held on 18.07.2025

Subject: Closure of Authorizations against Advance Authorization No. 0510246894 dated 29/07/2009.

This is defer case of PRC Meeting No.22AM25 held on 03.12.2024 & 06.12.2024 (Case No.47) wherein Committee call report from CLA, New Delhi including the reasons for difficulty in getting closure of the matter and comments on contents of their letter dated 18.10.2024.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. Anjani Technoplast Ltd is a manufacturing company based in Noida, Uttar Pradesh, engaged in the manufacturing and export of bulletproof helmets, jackets, and similar products since Yr-1994. We would also like to provide an overview of our peculiar situation to submit our case with correct perspective for a better understanding of our case.

Comments of CLA New Delhi were also seen.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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.43 M/s. B. N. Jewellers India Private Limited, Mumbai

F.No. HQRPRCAPPLY00012346AM25

Meeting No.08AM26 held on 18.07.2025

Subject: Closure of Authorizations against Advance Authorization No. 0310823518 dated 04/09/2018.

This is defer case of PRC Meeting No.26AM25 held on 25.02.2025 & 27.02.2025 (Case No.75) wherein Committee defer the case.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. With reference to the above we would like to inform you that the above License was issued under pre-import condition, but at that period policy says we can first export the goods than we can import the raw materials so we have done first export than import the raw material in some cases. Earlier our case was referred to HQ for the same and as there is provision in policy against our Gold Plain Platinum Jewellery Advance License first export

Sanjay

than import allowed the HQ has give relaxation in our case (as per HQ mail enclosed herewith) In this connection we once again request you that this is our last License in which we have done first export than import whereas in others Advance Licensees issued to us we have followed pre-import condition and duly get EODC. We therefore request you to kindly give relaxation in this License to enable us to close the same and in future License we are tacking care and there will be no complain for pre-import condition.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and decided to refer to Policy-4 Division for examination.

(Action: Applicant/ Policy-4 Division)

Case No.44 M/s. Shahi Exports Private Limited, Delhi

F.No. HQRPRCAPPLY00000403AM26
Meeting No.08AM26 held on 18.07.2025

Subject: Closure of Authorizations against Advance Authorization No. 0710116177 dated 27/02/2020.

This is a defer case of PRC Meeting No.03AM26 held on 28.04.2025 (Case No.94) wherein Committee decided to defer the case and ask the firm to mention the provisions of FTP/ HBP in which they are facing difficulty in compliance.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. Request for regularization of Special Advance Authorization No. 0710116177 dated 27.02.2020 ? non-realization of FE of $16,934.40 due to insolvency of the buyer. Ref: Decision of PRC Meeting No. 21AM25, Case No. 40 regarding non-realization of FE of $16,934.40 for Shipping Bill No. 3051441 Dear Sir, The abovementioned matter was deliberated in the PRC meeting mentioned above, wherein the committee advised to contact the respective RA for further examine the case in terms of existing policy. We approached the RA, but the RA, quoting para 2.54 of the current FTP, again asked us to pay duty and interest on the material used for manufacturing garments exported under shipping bill no. 3051441 against which we could not realize the export proceeds as the buyer went bankrupt. A copy of the RA letter is attached. Background of the case: We obtained the above-mentioned ?Special Advance Authorization? (Copy attached) from RA, Bengaluru, for import of Polyester Fabric to export Ladies' blouses against specific export orders of two buyers as per the details below: Description Quantity Value As per the Authorization: Imports 14491.00 Sq. M $ 16940.51 Exports 8293 Pcs. $ 69661.20 Value Addition 116% As per actual Utilization: Imports 14485.00 Sq. M. $ 16207.67 Exports 6119 Pcs $ 30893.17 Import

Sanjay

Entitlement 10708.25 Sq. M. $ 11981.76 Excess imports *** 3777.00 Sq. M. $ 4225.91 Value addition 64% *** Duty and interest paid on excess imports. . The export was made under three shipping bills as per the details below: Sr. No. Shipping Bill No./Date Export qty. (Pcs.) Buyer Invoice Value (FOB) FE Realized 1. 3051441 07-06-20 2016 Lucky Brand, USA 16934.40 00 2. 2048350 28-05-21 1116 Lucky OpCo, USA 9374.40 8402.82 3. 2045533 27-05-21 2987 Lucky OpCo, USA 25090.80 22490.35 TOTAL 6119 51399.60 30893.17 Hardship: Lucky Brand, USA, was our established customer for many years, and we had good regular business with it on 90-day payment terms. As it was our regular buyer, we never felt the need for ECGC cover. However, it landed into a financial crisis and filed a bankruptcy petition in the Bankruptcy Court, District of Delaware, USA, on July 3, 2020. A copy of the petition was submitted to PRC earlier. It owed us $2.93 million, which has gone as bad debts (refer to serial number 8 of page 16 of the petition). Out of this amount, only one shipment, as mentioned above, for $16934.40, is under advance authorization. The said amount was written off in our books of accounts. Request: Since all the imported fabric has been accounted for, and realization against one shipment, as mentioned above, is not possible due to the buyer?s bankruptcy, we request the PRC to giving us the relaxation for Para 2.54 & help us close the case by admitting the export made under shipping bill no. 3051441. It is reiterated that the end product has been exported, and imported material has been utilized. We are thanking you in anticipation.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and decided that there is no Policy relaxation involved and therefore, refer the matter to the concerned RA for examining the case in terms of Para 2.54(b) of FTP.

(Action: Applicant/ RA Bengaluru)

Case No.45 M/s. BPL Limited, Bangalore

F.No. HQRPRCAPPLY00000831AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Closure of Authorizations against Advance Authorization No. 0710008602 dated 25/05/2000, 0710003905 dated 28/05/2000, 0710013990 dated 20/05/2002, 0710016820 dated 23/10/2002, 0710016817 dated 23/10/2002, 0710017546 dated 28/11/2002, 0710034049 dated 16/11/2004.

Applicant Statement: We request closure of the following Advance Authorization Licenses: 1. License No. 0710008602 dated 25/05/2000 2. License No. 0710003905 dated 28/05/2000 3. License No. 0710013990 dated 20/05/2002 4. License No. 0710016820 dated 23/10/2002 5. License No. 0710016817 dated 23/10/2002 6. License No. 0710017546 dated 28/11/2002 7. License No. 0710034049 dated 16/11/2004

Sanjay

Redemption applications for these licenses were already submitted to the RA office, but the processing has not progressed due to unavailability of supporting documents such as export details, BRCs, and CA certificates, which cannot be retrieved at this stage. Limited exports were made against these authorizations. We humbly request PRC to consider relaxation and permit closure. The firm is willing to accept any reasonable penalty imposed for the same. Our company has suffered substantial losses over time, resulting in the closure of 20 out of 21 manufacturing units. Currently, only one unit located in Doddaballapur is operational with minimum staff. The IEC has already been put under DEL, adding further difficulty. We undertake to submit all available supporting documents physically at the DGFT R&I Section immediately after online submission of this PRC request. We sincerely request PRC kind intervention to approve closure of the above-mentioned licenses in view of these circumstances.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and decided to seek a detailed report from RA Bengaluru for taking a decision.

(Action: Applicant/ RA Bengaluru)

Case No.46 M/s. Samtel Avionics Limited, Delhi

F.No. HQRPRCAPPLY00000757AM25

Meeting No.08AM26 held on 18.07.2025

Subject: Request for closure of Authorizations against Advance Authorization No. 0510391965 dated 12.11.2014.

Applicant Statement: This is with reference to our application for redemption of Advance authorization filed vide file no. 05AE04003219AM24 under Amnesty Scheme. Sir, we wish to bring to your kind notice that we filed our application for redemption/ regularization of our license by way of payment of duty and interest under Amnesty Scheme thru DGFT online portal before the due date i.e. 31.12.2023 and have also made duty and interest payment under Amnesty Scheme with the office of Customs Authority before 31.03.2024 as per prescribed timeline mentioned in Public notice no. 20/2023, DT. 30/06/2023. Sir, we further wish to bring to your kind notice that to be eligible under Amnesty Scheme, the applicant is supposed to tick the ? YES? button in the online application. Although, at the time of filing our application online we did the same and ticked the ?YES? Button to be eligible under Amnesty Scheme, however due to some technical problem, it showed ?NO? after submission of application. Due to which the JDGFT New Delhi office, has rejected our case as the online print is showing the amnesty option as ?NO?. Sir, as we have explained above, we filed our application under Amnesty Scheme by ticking ?YES? however due to technical issue the same was showing ?NO? in the final

Sanjay

print and as a result our case has been rejected by the JDGFT New Delhi office. On the basis of above explanation, it is clear that our intention was to avail Amnesty Scheme and accordingly we filed our application and also made Duty and Interest payments to the Customs authority before the prescribed date, however we are bound to lose the benefit of Amnesty Scheme due to the mentioned technical problem on DGFT Website. Therefore, we request you to kindly consider our case and grant us permission to avail amnesty Scheme for regularization of our license as per Public Notice No. 02/2023 dated 01.04.2023 and PUBLIC NOTICE NO. 20/2023, DT. 30/06/2023.

Comments of RA were also seen.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee noted that the applicant has faced difficulties which were beyond their control, and allowed its application to be examined under Amnesty Scheme subject to conditions that the firm has submitted the application before 31.12.2023 and payment of applicable duty with interest to Customs authorities before 31.03.2024. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ CLA New Delhi)

Case No.47 M/s. Encube Ethicals Private Limited, Mumbai

F.No. HQRPRCAPPLY00000812AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Waiver of Procedural requirement as per HBP against Advance Authorization No. 0310819299 dated 21/02/2018.

Applicant Statement: We have obtained Advance Authorization no. 0310819299 Dt. 21.02.2018, against which we have fulfilled the export obligation to the extent of 62% on pro rata basis. For the balance export quantities, the demand was dropped, and exports were on hold, however we procured fresh orders and fulfilled the export obligation against 0310827548 dt. 08.03.2019 since the validity of Advance Authorization No 0310819299 Dt. 21.02.2018 had expired. Kindly note we have utilized the imported goods and the exported the same partially. And for the balance excess imports we will be paying the duty along with interest at the time of closure.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that it is not a PRC matter. RA may examine the case as per the provisions of para 4.36 of HBP.

Sanjay

(Action: Applicant/ RA Mumbai)

Case No.48 M/s. Devharsh Infotech Private Limited, Maharashtra

F.No. HQRPRCAPPLY00001124AM24

Meeting No.08AM26 held on 18.07.2025

Subject: Waiver of PC-18 condition/other condition of Authorization against Advance Authorization No. 0311002120 dated 04/03/2021.

Applicant Statement: Dear Sir, Adhoc Norms for Licence is fixed in meeting dated 12/05/2022 after the exports are complete. A condition is imposed stating GSM of export and Import should match. We are not able to maintain the description after the shipments have been dispatched. Exports are complete 100 percent. Due to the condition redemption is held up. Requesting deletion of condition

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 to examine the case and take a suitable action as the GSM may be calculated based on the export documents.

(Action: Applicant/ RA Mumbai)

Case No.49 M/s. Big Box Containers Private Limited, Ahmedabad

F.No. HQRPRCAPPLY00007224AM24

Meeting No.08AM26 held on 18.07.2025

Subject: Request for waiver of balance exports in view of a devastating fire occurred in our factory on 28 04 2019 just after two days of our last supply to EOU under deemed exports we have supplied to the extent of FOB value INR 4277348 against stipulated EO against Advance Authorization No. 0810144616 dated 19.02.2019.

This is a defer case of PRC Meeting No.33AM24 held on 22.03.2024 (Case No.46) wherein Committee decided to seek a detailed report from RA, Ahmedabad.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. We suffered a TOTAL LOSS of plant, Equipment and machineries along with the entire raw materials in a devastating fire incident that happened on 28.04.2019. In this incident we have lost all our inventory, the imported capital goods, equipment, furniture, fittings and the entire factory building. This has created a grave situation for us to comply with several procedural aspects. We

Sanjay

used the FIFO method which helped us to complete a small portion of obligation of authorizations. RA, Ahmedabad has issued EODC for certain other Advance Authorizations. We could not continue exports, due to the TOTAL LOSS of the unit in the fire. It also created a financial vacuum. We found ourselves between Devil and Sea. Barring some Advance Authorizations, we have no outstanding authorizations. Had this fire not happened we would have fulfilled the stipulated EO. We have never been debarred or our any kind of operations were cancelled by any authorities. Considering our genuine track record and the current grave situation kindly EXEMPT us from the financial liability and fulfilment of balance export obligation. We also request you to initiate the Force Majeure Clause, if it deserves as the act is not attributed to human error.

Comments of RA were also seen.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. It was decided to seek a detailed report after re-examining the case from RA.

(Action: Applicant/ RA Ahmedabad)

Case No.50 M/s. RY Midas Metacast Private Limited, Gujarat

F.No. HQRPRCAPPLY00000320AM24

Meeting No.08AM26 held on 18.07.2025

Subject: To permit Import of the item Silicon after issue of EODC against Advance Authorization No. 0811002003 dated 15/07/2021.

Applicant Statement: We have fulfilled the export obligation within the export obligation period of 15-01-2023 as imposed in the authorization No. 0811002003 Dt. 15-07-2021 and made the import of the item "Aluminium Scrap" within the validity period of 15-07-2022 as per the details mentioned in Annexure A and B enclosed and through mistake on our part, we have not made import of the item "Silicon" allowed in the authorization though we are eligible for import of the same for a quantity of "50.014 MT as per the eligibility mentioned in the Annexure - A and filed our application for grant of "Export obligation discharge “certificate" to the Addl. DGFT Ahmedabad office and obtained the EODC on 11-07-2022. Since we have obtained the EODC and since the validity period for Import is already over we are approaching the DGFT New Delhi (Policy Relaxation Committee) to avail the benefit of the Exports made by importing the items "Silicon" for a quantity of 49.87 MT for CIF value of USD - 98234.68 as applied for by us by granting the Revalidation of the Advance Authorization for a period of 6 months from the date of endorsement. The value addition will achieve after inclusion of the item silicon for import as 44.425% the details of which are as under :- FOV VALUE- USD - 127040.93 - CIF - USD - 856523.42 / CIF -

Sanjay

USD - 856523.42 X 100= 44.425 %VA.

Comments of RA were also seen.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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.51 M/s. A-1 Fence Products Company Private Limited, Mumbai

F.No. HQRPRCAPPLY00000807AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Request for Relaxation / Exemption of policy and Procedure as per para 2.59 of FTP in respect of Advance Authorization no 0311015508 dt. 15/06/2022.

Applicant Statement: As there was revamping of staff in our organization who were handling the advance licensing documentation and response to files concerning the same. Due to which this file was overlooked specifically due to oversight & not intentional. We have fulfilled 100% EO imposed on the authorization both in quantity and value against shipping bill no. 4857290 dt.16.10.2022 along with realization of exports proceeds vide eBRC. copies uploaded with request application.

Decision: The Committee examined the case on the basis of submission made by
the firm and discussed the matter at length. After detailed discussion it was decided
to refer to the concerned Norms Committee for the grounds as stated (not
responding to DL) for examination & resolution, provided it is a first Review.

(Action: Applicant/ Norms Committee)

Case No.52 M/s. Mane Kancor Ingredients Private Limited, Kochi

F.No. HQRPRCAPPLY00013018AM25

Meeting No.08AM26 held on 18.07.2025

Sanjay

Subject: Relaxation from the applicability of Para 4.12 (iii) against Advance Authorization No. 1010059914 dated 20/03/2018.

Applicant Statement: An advance authorization number 1010059914 dated 20.03.2018 was granted to us for the import of Turmeric, categorized as No-Norms, with norms determined by Spices Board sample testing. We have fulfilled the export obligation for this license, and the EODC (Export Obligation Discharge Certificate) was issued to us in 2021. During the CRA audit at Customs House, Kochi, an objection was raised that out of 538.91 MT imported, only 360.521 MTs were utilized as reflecting in the shipping bills, leaving a balance of 178.389 MTs unutilized. In this connection, CRA has pointed that we haven't met the requirements outlined in Para 4.12 (iii), and as a result, DGFT Cochin, following CRA's guidance, is requiring us to pay a significant amount of duty, approximately 67 Lakhs, along with interest, which totals around 1.30 Crores. In this regard, we hereby confirm and declare that we have fulfilled the export obligation and have utilized the entire quantity of imported material. The incorrect consumption recorded in the shipping bills was a result of a clerical error that occurred after the Spices Board revisited the yield calculation, which was initially on higher side, causing a mistake in the printed consumption details. The error was inadvertent, as the revised norms were not correctly reflected in our internal SAP system due to an oversight by the dealing staff. We acknowledge that this was a human error, and we respectfully request that you consider this with a lenient view, granting us a special exemption from the applicability of Para 4.12 (iii) for this license, and sparing us from paying the substantial amount of 1.30 Crores. A detailed submission and prayers along with the relevant facts of the case are attached for your kind consideration and review.

Comments of RA were also seen.

Decision: The Committee examined the case on the basis of submission made by
the firm and discussed the matter at length. After detailed discussion it was decided
to refer to Policy-4 for comments.

(Action: Applicant/ Policy-4 Division)

Case No.53 M/s. Shockley Electronics Pvt. Ltd., Kolkata.

F.No. HQRPRCAPPLY00004357AM23

Meeting No.08AM26 held on 18.07.2025

Subject: Waiver of PC-18 condition/other condition of AA No.0210208800 dated 16.11.2018.

Applicant Statement: We exported under this AA to FTWZ and the realization was made in free foreign currency (US$) and 100% export

Sanjay

was made. Our application for redemption was not accepted with the reason that Bill of Exports are not linked with Advance Authorization number. Our humble submission in this regard is that all the Bill of Exports reflect the invoice numbers and the Authorization numbers further reflected in the Invoices itself. Moreover the Bill of Exports were drawn by FTWZ where they did not mention the AA number though the same was mentioned in our Invoice to them. We shipped under our Invoices where we mentioned the Advance Authorization number clearly. Thus , it can be concluded that the Bills of Export were made to offset the export obligation in respect of the particular Advance Authorization only. The application is thus put forward to PRC for relaxation for redemption.

Comments of RA were also seen.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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.54 M/s. Samvardhana Motherson International Limited, UP.

F.No. HQRPRCAPPLY00000811AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Revalidation of Scrip against MEIS Scrip No. 3711000231 dated 15/02/2024, 3711000232 dated 15/02/2024, 3711000233 dated 15/02/2024.

Applicant Statement: We M/s. Samvardhana Motherson International Limited, having IEC No. 0588045217, have different branches/ units covered under the same Import Exporter Code no. We wish to bring to your kind notice that we made some exports from Kandla SEZ Customs and got three MEIS issued (enlisted below) from Kandla SEZ Authority. However due to the fact that these MEIS scrips were manual, they could not be registered at Chennai Customs port for import purpose. At the time of registration of these manual MEIS scrips at Chennai Customs, the License registration cell at Customs, informed the Company vide their letter dtd 12.02.2025 ?that their system at ICES is prompting an error ? Incoming RA Cannot be entered for Central Site, hence Chennai Customs was unable to register these MEIS scrips due to which we could not utilize the mentioned scrips for import purpose. Subsequently, we approached the Kandla SEZ and explained our case to them as mentioned above, in response to which the Kandla SEZ have issued a

Sanjay

letter and recommended our case to DGFT Udyog Bhavan to extend the validity of mentioned MEIS scrsips, for six months from the date of PRC decision. We are enclosing herewith the Recommendation letter issued by the Kandla SEZ vide their file no. 37/21/090/52117/AM-22-287 dtd. 29.04.2025, , in which they have requested DGFT (NIC) Udyog Bhawan, to take necessary action to extend the validity of the mentioned MEIS scrips for six months. Details of MEIS Scrips : 1) 3711000231 dtd. 15.02.2024 2) 3711000232 dtd. 15.02.2024 3) 3711000233 dtd. 15.02.2024 We are enclosing herewith following documents in support of our request : 1) Copy of letter dtd. 12.02.2025, issued by the Chennai Customs where they have mentioned that they are unable to register the manual MEIS scrips. 2) Copy of recommendation letter issued by the Kandal SEZ requesting DGFT Udyog Bhawan, to extend the validity of MEIS Scrips 3) Copy of MEIS Scips as detailed mentioned above 4) Application fees for Rs. 2,000/- towards our PRC request. Therefore, based upon the genuine grounds, we hereby request you to kindly allow extend the validity of above scrips issued during the FY 2023-2024 for Six Months from the date of decision of the PRC Committee enabling us to utilize the scrips for the purpose of imports/ transfer/sale the same to recover the loss to the Company.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to allow revalidation for a further period of 6 months from the date of endorsement against MEIS Scrip No. 3711000231 dated 15.02.2024, 3711000232 dated 15.02.2024, 3711000233 dated 15.02.2024 and the same may be transferred online. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ Kandla SEZ/ PC-3 for necessary updation)

Case No.55 M/s. Electrotherm (India) Limited, Ahmedabad

F.No. HQRPRCAPPLY00000754AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Release the pending MEIS against MEIS Scrip No. 089609080191AM17 dated 05/05/2016

Applicant Statement: We would like to draw your kind attention that we have submitted MEIS application against the below listed file numbers to DGFT portal and earlier we were in DEL status, so we were unable to avail MEIS benefit. Would like to clarify that as of now, we are not in DEL status and we have already submitted file number wise Letter to DGFT, Ahmedabad RA to release MEIS benefit. Kindly request to your good office to resolve this issue on priority and inform to concern to release the pending MEIS benefit.

Sanjay

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the matter to Policy-3 Division and the concerned RA for a detailed report.

(Action: Applicant/ RA Ahmedabad/ Policy-3 Division)

Case No.56 M/s. Nagesh Classic, Ludhiana

F.No. HQRPRCAPPLY00007951AM24

Meeting No.08AM26 held on 18.07.2025

Subject: Request for MEIS and RoSCTL benefits against 45 shipping bills.

This is a defer case of PRC Meeting No.25AM25 held on 01.01.2025 (Case No.27) wherein Committee decided to refer the case to PC-3 Section for detailed comments.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. Request for allow us MEIS and RoSCTL benefit against 45 Shipping Bills of Knitted Readymade Garments and extend the validity period of 4 Scrips as per Para 2.59 FTP-2023. 4- We have filled the application through online system, but could not submit our following MEIS & RoSCTL 4 Duty Credit Scrips through to DGFT Portal as our IEC No. 3001004592 was placed DEL status during the validity period of MEIS & RoSCTL submission from January, 2018 to October, 2020 , so we were enable to submit the MEIS & RoSCTL application with eligible incentive amount to the DGFT portal.

Comments of PC-3 were also seen.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the matter to EGTF Division for comments.

(Action: Applicant/ EGTF Division)

Case No.57 M/s. EXA Thermometrics India Private Limited, Karnataka

F.No. HQRPRCAPPLY00000766AM26

Meeting No.08AM26 held on 18.07.2025

Subject: To avail benefit of MEIS claims.

Applicant Statement: We refer to the above and would like to bring it to your kind attention that we have effected many Export Businesses under various Shipping Bills, around 849 shipping bills, during the period

Sanjay

starts from 2015-16 to 2020-21 with the request to assess those bills under Merchandise Exports Incentive Scheme (MEIS) with the Customs Authority by our Custom House Agents (CHA) while assessing the bills. Due to various Business Challenges and Turbulences, we have not noticed that the MEIS benefits for those exports could not be claimed from our side with the concerned authority for the following reasons. 1. Of the 849 shipping bills, in 822 shipping bills, INTENT is mentioned as NO. 2. MEIS DECLARATION was not mentioned in the shipping bills by oversight. Further out of 849 shipping bills, only 192 bills got transmitted from Customs Server to DGFT Server and rest of the shipping bills are still pending for transmission from Customs side. The reason for the inordinate delay in getting it transmitted until today, despite our various follow up on regular basis, is beyond our imagination and untenable. The total MEIS benefits against these 849 shipping bills is around Rs.90 lakhs. Trust your good-selves agree with us that the International Trade is highly competitive due to various factors and all our exports were made with very thin margin after taking into consideration the Post-Exports benefit also while quoting our rates. The export proceeds for these shipping bills have been realized on time and E-BRCs are available for all the bills. The only mistake from our side is that we have not approached your good-selves on this earlier due to our ignorance and we were pinning hope on our Personnel who dealt this matter without bringing it to our notice. We feel really sorry for not bringing this matter with you earlier. We now pray for your consent for permitting us to avail MEIS benefits for the entire 856 bills, as per the attached statement, by providing relief under Policy Relaxation Committee?s (PRC) Decision by condoning our mistake of not mentioning INTENT and MEIS declarations on shipping bills. We also request your good-selves to Direct the Concerned Customs Authority to expedite Shipping Bill Transmission, as a part of PRC?s decision, which would enable us to take it forward with them upon your consent under PRC. We feel really embarrassed for the inconvenience caused in this regard and assure your good-selves that we will be very vigilant henceforth not only while bagging Export Orders but also in executing the orders with proper compliance of procedures with concerned authorities.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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.58 **M/s. HLL Lifecare Limited, Trivandrum**

F.No. HQRPRCAPPLY00000802AM26

Sanjay

Meeting No.08AM26 held on 18.07.2025

Subject: Request To Reconsider The MEIS Receivables From 2015 Onwards.

Applicant Statement: During the period 2015 to 2021, the Value of export incentives under MEIS scheme amounted to Rs.12.25 Crores and we have received licenses for a total value of Rs.11.02 crores. Unfortunately we have not received export incentive amounting to Rs.1.23 Crores under MEIS scheme for certain exports (Details attached as ANN-I) executed during the same period (2015 ? 2021) due to the following reasons: 1. We could not apply the MEIS scheme as the Shipping Bill details were not appearing in the DGFT / Customs site 2. E-BRC details of the specific Shipping Bills were not appearing in the DGFT / Customs site 3. Shipping Bill details were not appearing in the Customs site etc 4. Details may not appear in DGFT site which are in Customs site and vice versa

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the matter to Policy-3 Division and EGTF Division for comments.

(Action: Applicant/ Policy-3 Division/ EGTF Division)

Case No.59 M/s. Euro-Leder Fashion Limited, Tamil Nadu

F.No. HQRPRCAPPLY00007840AM25

Meeting No.08AM26 held on 18.07.2025

Subject: Request for eligible for MEIS as we were in DEL.

This is a defer case of PRC Meeting No.25AM25 held on 19.02.2025 (Case No.19) wherein Committee decided to refer the case to PC-3 for their comments.

Applicant Statement: We are eligible for M.E.I.S for below mention seven shipping bills as below 1) 3530995 DT 01.07.2020 PORTINMAA4 , 2)5059977 DT 09.09.2020 PORT INMAA1, 3) 5927701 DT 17.10.2020 PORT INMAA1,4) 5414521 DT 24.09.2020 PORT INMAA1,5) 5643888 DT 05.10.2020 PORT INNSA1, 6) 5759404 DT 10.10.2020 PORT INMAA4, 7) 7302690 DT 18.12.2020 PORT INMAA4.

Comments of PC-3 were also seen.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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.

Sanjay

(Action: Applicant)

Case No.60 M/s. Haldia Petrochemicals Limited, Kolkata

F.No. HQRPRCAPPLY00007926AM24

Meeting No.08AM26 held on 18.07.2025

Subject: Request for filing of MEIS application for SB no. 1428257 dt 16.02.2020.

Applicant Statement: These Shipping Bills had gone into ?History? and could not be retrieved from the EDI thereafter. The Shipping Bill also could not be transmitted to DGFT for availing MEIS benefit. However, in Dec ?23 upon HPL request, DGSYSTEMS inserted a role in customs EDI system for making the subject Shipping Bill live and carrying out necessary amendments in Dec ?23. Finally, Customs completed necessary system related activities in Feb ?24 and scroll for IGST refund was generated on 15.02.24 almost after 4 years of shipment. (Copy placed herewith).

__Decision__: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the matter to EGTF Division for comments.

(Action: Applicant/ EGTF Division)

Case No.61 M/s. Amanta Healthcare Limited, Ahmedabad

F.No. HQRPRCAPPLY00007323AM24

Meeting No.08AM26 held on 18.07.2025

Subject: To claim MEIS benefits.

Applicant Statement: With reference to MEIS file No. 08/96/090/52463/AM19 pending for issuance of MEIS scrip due to deficient. Application was rejected on dated 15/03/2023 by DGFT RA Ahmedabad without Personal Hearing as per policy circular no. 46/2015-20 dated 20/02/2023. With reference to Policy Circular No. 46/2015-20 Dated: 20/02/2023 approach to DGFT RA Ahmedabad for personal hearing for issuance of MEIS and come to know from DGFT Ra Ahmedabad said file closed hence re-opened from DGFT HQ to DGFT RA Ahmedabad for said file so they can be able to issue MEIS License.

Comments of RA were also seen.

__Decision__: The Committee went through the statements made by the firm and discussed the matter at length and observed that the applicant

Sanjay

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.62 M/s. Elite Green Private Limited, Gujarat

F.No. HQRPRCAPPLY00000289AM24

Meeting No.08AM26 held on 18.07.2025

Subject: To claim MEIS benefit.

Applicant Statement: We are an export house engaged in export of agri- based products. We have never been penalized, nor any of our registrations were held up, suspended, or cancelled. We are in operation. The products exported were accepted under non automated scheme. We were asked to submit bifurcated value of MEIS and non MEIS products. After submission of this details the processing at RA was delayed and finally got rejected without quoting any reasons. So we are unable to understand the rejection.

Comments of RA were also seen.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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.63 M/s. Dishman Pharmaceuticals and Chemicals Ltd., Ahmedabad

F.No. HQRPRCAPPLY00000442AM24

Meeting No.08AM26 held on 18.07.2025

Subject: MEIS application rejected due to DEL status.

Applicant Statement: Our MEIS applications was rejected due to DEL Status and further we have completed DEL compliance and now our IEC are out of from DEL list thereafter we have fresh applied MEIS applications to RA Ahmedabad office but they are not sanction MEIS. Hence we are opt for PRC under Para 2.59 of FTP 2023.

Sanjay

Comments of RA and PC-3 were also seen.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the matter to EGTF Division for comments.

(Action: Applicant/ EGTF Division)

Case No.64 M/s. JSW Steel Coated Products Ltd., Mumbai.

F.No. HQRPRCAPPLY00000928AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Revalidation of Target plus scheme Authorization No.0310835155 dated 02.03.2020.

Applicant Statement: We would like to invite your attention to our application for seeking revalidation against the Authorization No. 0310835155 Dated 02/03/2020 under Target Plus Scheme issued in favour of NATIONAL STEEL AND AGRO INDUSTRIES LIMITED and Now, it is merged into JSW STEEL COATED PRODUCTS LIMITED. The reason for the detailed explanation has been mentioned in the attached covering letter for your kind perusal. Hope you will find the same in order With Regards, JSW Steel Coated Products Ltd.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to allow revalidation for a further period of 6 months from the date of endorsement against Target Plus Scheme Authorization No. 0310835155 dated 02.03.2020. The firm shall approach RA within 30 days from the date of uploading of the minutes of the meeting.

(Action: Applicant/ RA Mumbai)

Case No.65 M/s. JSW Steel Limited, Mumbai

F.No. HQRPRCAPPLY00012210AM25

Meeting No.08AM26 held on 18.07.2025

Subject: To claim MEIS benefits for the period 2019-20 and 2020-21.

This is a defer case of PRC Meeting No.23AM25 held on 31.12.2024 & 14.01.2025 (Case No.65) wherein Committee decided to refer the issue to PC-3 Division for its examination.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. We wish to state

Sanjay

that exports have been made on the basis of APSA which had been executed in terms of Masters Circular issued by RBI in respect of exports of goods and services. However we are facing problem as from total supply of US$ 716.6 MN amount of US$ 50.65 MN which had been adjusted towards interest is not reflected in inward remittance. Kindly also note that on the entire interest amount our company has deducted TDS and charged the interest to profit & Loss account in accordance with account standard and provisions under Income Tax Act. In view of above , we are unable to submit proof of realization for the amount which had been adjusted against interest payment in accordance with APSA in spite of the fact that such amount has been received as it has been netted against interest liability . In this regards, we approached our banker to issue Bank certificate and same has been issue for the purpose of claiming incentives under FTP. Accordingly we are submitting our request for the issue of MEIS amounting to Rs.3.32 Cr. for the period 2019-20 and 2020-21. Breakup of the same given below for your reference : Period Application No. Application Amount (in Rs.) Port 2019-20 1 2,91,69,436 GOA 2020-21 2 40,26,435 GOA Total 3,31,95,871 Please intervenes in this matter and request you to kindly instruct the concerned team to issue us the aforesaid benefit scrips (MEIS) at the earliest.

The comments of PC-3 were also seen.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the matter to Policy-3 Division for examination.

(Action: Applicant/ Policy-3 Division)

Case No.66 M/s. Horizon Industrial Products Private Limited, New Delhi

F.No. HQRPRCAPPLY00013415AM25

Meeting No.08AM26 held on 18.07.2025

Subject: Non Mentioning of Authorization No. in ARE 3 against EPCG Authorization No. 0530143094 dated 20/02/2007.

Applicant Statement: That in the ARE-3 filed by the Company, their Clearing Agents have inadvertently missed to mention the EPCG Authorization number. However, the description of the goods in the invoice is thoroughly matching with the export goods mentioned in the ARE-3, even the invoice number is also matching as mentioned in the ARE-3. As the goods are duly exported, if the benefit of EPCG Authorization is denied on account of this procedural lapse, it will cause a grave hardship on the Company as there is sufficient proof on record submitted with the regional authority of DGFT to substantiate the

 Sanjay

fulfillment of Export Obligation under the EPCG Authorization. Reliance may be placed on the Circular No. 7 dated 11.07.2002, wherein there is a process of filing wherein it is stipulated that the procedural lapse may be condoned if the following conditions is satisfied: (i) an Affidavit/undertaking, duly certified by an independent CA, declaring that the exports accounted for fulfillment of EO against a particular EPCG licence have not been/shall not be taken into account for fulfillment of EO against any other EPCG licence. (ii) List of EPCG licenses obtained by the licence holder. (iii) The product exported under the shipping bill was manufactured by using the imported machinery under EPCG It is submitted that the Company has complied in the past and yet again is willing to follow this procedure for condonation of delay, if required for the redemption of EPCG Authorization. A copy of the aforementioned Circular is annexed herewith as Annexure-I. Reliance is placed on the Judgment of this Hon'ble Court in the case of Holoflex Limited vs. Union of India; 2020 (374) ELT 362 (Del.), wherein the lapse in procedure of filing of Bill of Export for the supplies made to a SEZ under EPCG Authorization was condoned and was held to be non-fatal as the conditions were not laid in the FTP or HBP. A copy of the Judgment of this Hon'ble Court in the case of Holoflex Limited vs. Union of India; 2020 (374) ELT 362 (Del.) is Annexed herewith as Annexure-II. Reliance is further placed on the Judgment of Hon'ble Madras High Court in the case of M/s YSI Automative India Pvt. Ltd. vs. Commissioner of Customs; WP No. 3591 of 2019 & 9046, while dealing with a mandatory requirement of the endorsement of Authorization number on a Shipping Bill, has thus held that: ?7. Para 5.7.1 above, no doubt requires the mention of both the name of the supporting manufacturer as well as the EPCG authorization number on the shipping bill and in this case both are absent. However, in my view, the requirements, though mandatory, are capable of being satisfied constructively as well and non-mention is not fatal to the claim of concessional rate of duty. The provisions of Section 149 of the Customs Act provides a forum to the petitioner to establish this by way of contemporaneous records. Thus, an opportunity must be extended to the petitioner to prove the factum of export through Glovis by way of supporting materials. The burden is, no doubt, heavy and it is for the petitioner to produce material before the authorities to discharge such burden. However such opportunity in my view should be read into the provisions of para 5.7.1 to ensure that genuine and bonafides cases of supporting manufacturers are not denied the benefit of concessional duty.? A copy of the aforementioned Judgment of Hon'ble Madras High Court in the case of M/s YSI Automative India Pvt. Ltd. vs. Commissioner of Customs; WP No. 3591 of 2019 & 9046, is Annexed herewith as Annexure-III. That since the Export Obligation is fulfilled by the Company in the present case, the substantive intent behind the issuance of the EPCG Authorization has been achieved and the benefits provided thereon should not be denied on any technical ground.

Decision: Case is withdrawn.

Sanjay

(Action: Applicant)

Case No.67 M/s. Jubilant Ingrevia Limited, Noida

F.No. HQRPRCAPPLY00000771AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Issues in Switching from NSDL to ICEGATE Portal in SEZ - Non-Scrolling of RoDTEP Benefits on shipping bills filed in NSDL (SEZ Online) portal.

Applicant Statement: We respectfully submit the following grounds in support of our request for relaxation and sanction of RoDTEP benefits of Rs. Rs. 33,78,661/- in respect of the 81 shipping bills for the below reasons: a. Technical Difficulties and Systemic Issues: The technical glitches experienced during the transition to the ICEGATE portal were systemic in nature, affecting the entire SEZ exporter community. The delay in the rollout of ICEGATE, coupled with the technical difficulties, were beyond the control of individual exporters, including our company. b. Permitted Parallel Filing: During the period of transition, the SEZ Division, Ministry of Commerce, vide their letters/instruction dated 29th June 2024, 13th July 2024 and 10th August 2024 explicitly allowed for parallel filing of export documentation on both the ICEGATE and NSDL platforms. This was a reasonable accommodation made to mitigate the challenges faced by exporters during the ICEGATE migration. We complied with these provisions by filing documents on the NSDL platform to ensure timely export clearance. These notices/letters clearly prove the fact that the Ministry of Commerce is fully aware of the glitches in the portal and hence extended the relaxation. Having allowed the exporter to file the shipping bills in the NSDL portal, the Ministry cannot deny the RoDTEP benefits as the exports have been completed and foreign exchange realized. c. No Fault of Exporter: Our Company, like other SEZ units, complied with the guidelines issued by the SEZ Division and DGFT. We took the necessary steps to migrate to ICEGATE, and in instances where the system was not functioning properly, we were compelled to use the NSDL platform. This was done in good faith and with the intent to comply with all regulatory requirements, including RoDTEP eligibility. d. Successful RoDTEP Claims for Other Shipments: We successfully filed 178 shipping bills on the ICEGATE portal, and RoDTEP benefits were granted in respect of those bills. Hence this proves that our intentions are very clear. We transitioned into ICEGATE but there were issues only in respect of the 81 shipping bills (Bill of exports) which arose solely due to the timing of the migration and the unresolved technical issues in the ICEGATE portal, and not due to any failure or non-compliance on our part. e. Principle of Fairness: It is imperative to ensure fairness in the application of the RoDTEP scheme. The delays and issues faced during the transition were not due to any fault of the exporter community. As such, it would be inequitable and unfair to penalize exporters for issues

Sanjay

beyond their control.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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.68 M/s. All India Heart Foundation, New Delhi

F.No. HQRPRCAPPLY00000825AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Request for waiver of Average Export Obligation against EPCG Authorization No. 0530166247 dated 06/11/2015.

Applicant Statement: We here by state that against the said Licence we have made the export during the period from AM-19 Rs.3546872, AM-20 Rs.4550948,AM-21-22 Rs.17550 US $ and AM-20-21 Rs.38426$. Please note that the total Import was made for 2816886/- There by total export E.O. Rs.16901316/- and $ 258628/- Please note that our is a hospital treating foreign patient also. Who made the bill payment is US Dollar. Our total E.O. fulfill till date is US $ 275315.50 as against US $ 258628. We here by state that during COVID & COVID there were hardly very few patients who come for treatment in our hospital namely National Heart Institute at East of Kailash, New Delhi. Due to which we are not able to fulfill the average export obligation of Rs.814000.00 in each year and our hospital is suffering from huge losses in US dollar. Now we have genuine hardship for not fulfilling the average export and there for we request you kindly consider our request sympathetically and allow us waiver of average export to enable us to get our license authorization redeemed by Addl. DGFT CLA, New Delhi.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and observed 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.69 M/s. Amol Associates, Pune

F.No. HQRPRCAPPLY00008965AM24

Sanjay

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of Total EO Period against EPCG Authorization No. 3130007225 dated 26/02/2013.

Applicant Statement: We are very thankful for your decision for allowance of EOP Extension in the subject EPCG Authorization No.3130007225 Date.26.02.2013 from 6 to 8 years wide meeting no.07/AM 23 Dt.14.10.2022 but as per our request we had asked further extension of 2 years from the date of expiry of the extended period i.e upto 26.02.2023 this request was made in December 2021 and the minutes of meeting were published in November 2022 so now extension upto February 2023 is also insufficient to fulfill the Obligation. Our major Obligation period has been lapsed under the DGFT Custody by issuance of Order in Original and amendment the following details mentions the summary of events We had submitted our Authorization for Block extension to DGFT Pune on 18.01.2017, meanwhile as the application for Block extension was pending with RA Pune we had been issued with Show Cause notice on Dt.08.06.2017 for non fulfillment of Exports to which we replied on dt.15.06.2017 and also appeared in person in RA Pune for the same. Later shockingly Order in Original was passed before prior to expiry of the Obligation period on dt.26.06.2017. We approached the Head Quarters for Review of the Appeal decision made by RA Mumbai on dt.11.05.2018 and finally our request was being considered for Remand back of the Order. After getting the Remand back order from the Head Quarters we submitted the application for to RA Pune for Block Extension and Amendment on 27.03.2019 for which after 8n months time and follow up in the department they just allowed us HS Code Amendment on 23.12.2020.Further to that Composition fees paid online for Block extension was debited from our account but got an unsuccessful message on DGFT Site error after regular follow up and many attempts finally we were able to make the payment online on 11.03.2021We missed 2 years getting Remand back from DGFT and change in the item demanded by the buyer for which we requested Amendment in the HS Code of the license applied on 18.01.2017 and received to us on 23.12.2020 Due to COVID Pandemic there were no export orders so we could not export and the Authorization got expired we request you to please kindly please grant us the period of 2 years which got wasted to get the remand back and amendment in the Authorization from the date of Endorsement and almost for 11 months it was with the PRC Committee to take decision.

Decision: Case is withdrawn.

(Action: Applicant)

Case No.70 **M/s. Bhanu Farms Limited, West Bengal**

F.No. HQRPRCAPPLY00012668AM25

Sanjay

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of Total EO Period against EPCG Authorization No. 0230006895 dated 14/07/2011.

Applicant Statement: In order to justify our review petition against the decision of the EPCG Committee vide its 8th meeting No. AM25 held on 28.10.2024 (File no. HQREPCGPRAPP00000271AM25), in which the committee rejected our request for a 1 Year EOP Extension (beyond 12 years) in respect of EPCG Authorization No. 0230006895 dated 14.07.2011 under Three Percent Concessional Duty, stating that the applicant has not submitted any cogent reason/ Justification in support of any genuine hardship faced by them. And whereas, the firm expresses its extreme grievance, as it has genuine cogent reason/ justification in support of any genuine hardship faced by them. In the instant case, the committee may go through the fact of the case as put hereunder. The applicant had filed its application to EPCG Committee on 07.10.2023 for (1) Block wise EOP extension in terms of Para 5.8.3 of the HBP?2009-14, and allow permission to apply for Block wise EOP Extension for two years (2) 1 Year EOP extension in terms of Para 5.11 of the HBP?2009-14 in terms of provisions of Para 2.59 of the FTP under relaxation of FTP and Procedure?2023. Against this application, the EPCG Committee although allowed EOP Extension beyond 12 years in terms of PN 53 Dated 21.01.2023, where extension is permitted on account of COVID, vide 10th Meeting of AM24 held on 09.02.2024. But it did not make any remark towards Block EOP Extension in its decision, which was uploaded on the DGFT website on 29.02.2024. The applicant firm made a request to the RA for implementation of the decision on 08.03.2024. Here it is pertinent to mention that the customs had stopped clearing any export cargo against the Authorization due to /and its initial E.O period expiry on 14.07.2023. But unfortunately after a gap of almost 4 months the RA office vide its letter dated 13.07.2024 expressed its inability to implement the decision to allow EOP Extension as per PN 53 until and unless Block vise EOP Extension is approved and granted by the EPCG committee. Based on the said letter from RA we again approached the EPCG Committee on 12.09.2024 for Block wise EOP Extension and the grace period of Extension for 1 year beyond 12 years due to the valuable time lost with RA office and the subsequent time to be taken by the EPCG Committee for giving its decision. And whereas this time also the EPCG committee vide Meeting No.8 of AM 25 held on 28.10.2024, although allowed block wise EOP Extension but failed to understand the reason as to why the applicant has asked for 1 year EOP Extension beyond 12 years in respect of the Authorization. If now we go to RA with Block wise EOP Extension order and request them to implement the previous decision of the committee to allow as per PN 53, then even if they endorse it without wasting any time, the applicant shall still not be able to commence its export obligation as E.O period allowed as per PN 53 would be over and meaningless. And whereas that is why, how the EPCG Committee can say that the applicant has not submitted any

Sanjay

cogent reason/ Justification in support of any genuine hardship faced by them. It can be seem that either the committee or the RA office were at fault at not the applicant as alleged. In view of the above circumstances the applicant file its review application to the Policy Relaxation Committee, with its request to allow a 1 year EOP Extension beyond 12 years initial E.O period from the date of Endorsement due to the loss of time between our 1st application to EPCG Committee on OCT 2023 and the final uploading of minutes of the decision of EPCG Committee on 08.11.2024, beyond the implementation as per PN 53 in order to enable us to complete our export obligation. We may request you good self to allow a 1 year EOP Extension beyond 12 years initial E.O period from the date of Endorsement under relaxation of Policy and Procedure.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of EPCG Authorization No. 0230006895 dated 14.07.2011 for a further period of 1 year from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Kolkata)

Case No.71 M/s. Ellora Engineering Engravers, Mumbai

F.No. HQRPRCAPPLY00000817AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Extension of Total EO Period against EPCG Authorization No. 0330021981 dated 10/12/2008.

Applicant Statement: To review our case of delay in obtaining the extension in Export obligation period. Ref.: Case No- 7; File No.: HQRPRCAPPLY00007257AM24; Minutes of 2nd dtd. 22.05.2025. EPCG Authorizations No. 0330021981 dated 10.12.2008. This is in reference to the above-mentioned minutes of the meeting. We were granted an extension for each block by paying the applicable composition fees as per Para 5.8.3 of the FTP. However, when we applied for the extension, the Regional Authority (RA), Mumbai issued a Deficiency Letter asking us to pay duty and interest for exports made beyond the original export obligation period, as per Condition No. 2 mentioned in the minutes. As per the decision, with the granted extension of two years, we have fulfilled 100% of our export obligation and no shortfall remains. Therefore, the question of paying duty and interest does not arise. In view of this, we kindly request that Condition No. 2 of the minutes be withdrawn in our case, since the export obligation has been fully met.

Decision: The Committee examined the case on the basis of

Sanjay

submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the matter to EPCG Division for examination.

(Action: Applicant/ EPCG Division)

Case No.72 M/s. Sree Dev Agro Foods, Krishnagiri

F.No. HQRPRCAPPLY00000814AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Accepting the SEO in terms of Policy Circular No 07 of 2002 Dated 11 07 2002 and condone the procedural lapse against EPCG Authorization No. 0430012234 dated 28/02/2013.

This is a review case of PRC Meeting No.04AM26 held on 05.05.2025 (Case No.21) wherein Committee had rejected the case.

Applicant Statement: The subject case was represented on 02-10-2024 vide file no: HQRPRCAPPLY00011317AM25 and we have been asked to submit corroborative evidence, for which the required documents with corroborative evidence has been submitted on 30-04-2025 whereas in the minutes of meeting no.04/AM26 Dated 05-05-2025, the committee was rejected our request and stated we have not submitted any cogent reasons or justification in support of any genuine hardship faced by us. We would like to inform that the stipulated export obligation over and above of annual average export performance in-terms of Chapter 5 of FTP / HBP 2009-2014 was completed with physical exports under Para 5.10 (d) of HBP. The EO under subject shipping bills are effected through drawback scheme shipping bills by the third party and the details have endorsed properly whereas the particular authorization details were not declared by them inadvertently therefore we have executed an Affidavit as per Policy Circular No.07/2002 Dated 11-07-2002 and complied the conditions laid down. Please note all the exports made on or before 31-03-2015, we have informed the exporter to declare the authorization number and other particulars whereas due to operation lack their logistics have omitted the authorization number but they have endorsed the manufacturer / authorization holder name and IEC details promptly under drawback shipping bills. Hence, we request your good self to kindly condone the procedural lapse and inform RA to consider the case in-terms of Policy Circular No.07/2002 Dated 11-07-2002 since the goods exported before 31-03-2015 the condition of Appendix-5C will not be araised. In this connection, we are enclosing herewith the following corroborative evidence of documents for your kind perusal. 01) 04 Nos. of Supply / Export invoice. 02) 05 Nos of FORM ARE-2 Certified by Superintendent / Inspector of Central Excise, Krishnagiri Range. 03) Copy of Financial evidence for the proof of proceeds received through M/s.Lakshmi Vilas Bank, Krishnagiri 04) Corroborative Statement duly endorsed Therefore, we hereby request your good self to kindly accept the above documents and approve our

Sanjay

prayer in the forthcoming PRC minutes.

<u>Decision</u>: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the matter to EPCG Division for examination.

(Action: Applicant/ EPCG Division)

Case No.73 M/s. N L Packaging Private Limited, Maharashtra

F.No. HQREPCGPRAPP00001348AM26

Meeting No.08AM26 held on 18.07.2025

Subject: Request to consider shipping bills not having EPCG LICENCE number & Export made under another HS code i.e. not mentioned in list of export item during the issue of EPCG license against EPCG Authorization No. 0330047526 dated 04/07/2017.

Applicant Statement: 1.We are doing printing work on packaging like Flexible and Self Adhesive Labels of various materials like Polyester, Polythene Film, Foil, Self Adhesive Labels due to extensive size of Varieties of raw material not possible to mention each and every export items HS code in the license . Hence request to consider export made under the Hs code of 39209999 and 48115990. 2.Once the Export Obligation period expired The custom system does not allow to mention that particular EPCG Lic number on export shipping bills till the time we submit validity Extension letter issued by DGFT/Zonal office. In our case we received validity extension letter in Jan 2025 however the export obligation period was expired on July 2023. so due to this technical issue at custom end our export shipping bill generated after July 2013 and before 15th Jan 2025 does not have EPCG Lic no. we here by request to consider the shipping bill for the export made during the period July 2023 to 15th Jan 2025.

<u>Decision</u>: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the matter to EPCG Division for comments.

(Action: Applicant/ EPCG Division)

Case No.74 M/s. Kalpataru Projects International Ltd., Mumbai.

F.No. HQRPRCAPPLY00000874AM26

Meeting No.08AM26 held on 18.07.2025

Subject: To claim MEIS benefits.

Sanjay

Applicant Statement: We are writing regarding our application to RA dt. 23.12.2021 for supplementary claim for MEIS incentive for export of Projects; our company had inadvertently claimed lower rate of reward as against prescribed MEIS rate for export of projects. Our last request to the PRC was not accepted in Meeting No. 22AM23 dt. 13.12.2022 and Meeting No.34/AM23 held on 09.03.2023, with the reason that we had failed to highlight hardships in support of our contentions. The decision suggests that perhaps we did not bring forth all the hardships the non-approval will cause us and why it is in interest of exports that the request for relaxation should be accepted. The aim of this review request is to consider submitted additional reasons facts and material on record so as to demonstrate how the exports are going to suffer in case the request is not accepted and will cause hardship to us. At the outset, we would like to highlight as to in our opinion why Government of India decided to enhance the MEIS benefit for Project Exports from 3% to 5% which was notified through Public Notice 44 dt. 05.12.2017. Latterly, Indian Policy makers have realized the role of predatory capital deployed in international Project Exports by the Chinese Government; this with three-fold intention - to dump excess capacity, gain geopolitical advantage and provide business and employment to Chinese nationals. Recently this type of predatory lending by China to increase their influence had been given its own terminology - Debt-Trap Diplomacy; using this China has taken over the project industry; the capital is lent by China, often at zero interest, and the bids granted to Chinese company, which often are state sponsored. In scenario like this, the importance of Project Exports as a tool for diplomacy and in countering growing Chinese influence cannot be overstated (also demonstrated from the figure in left); and we believe that keeping this in mind, the Govt. of India had decided to give additional benefit for Project Exports. As we are amongst the top three project exporters - If this benefit is denied to us, or for that matter to any project exporter, on the ground of mere clerical error, then it certainly defeats the larger objective of Government to not only increase Project Exports and generate employment but also to advance India's geopolitical interests. Further, like any other project exporter we too were eligible for higher MEIS rate. The clerical error of not having applied at higher rate for Project Exports by missing out on the public notices and trade notices related to Project Exports is partly due to elaborate regulatory framework specific to Project Exports. In addition to regulations related to FTP, customs, GST etc. followed for normal exports project exporter has to regularly follow regulatory guidelines of other agencies like EXIM Bank, adherence to RBI?s PEM (Memorandum for Project Exports) guidelines apart from FEMA, registration of contract with Indian Banks, and ECGG etc. Given the numerous additional regulations as listed above, it may kindly be appreciated that a procedural lapse may arise. Also, it may humbly be noted that the Hon'ble Supreme Court in various judgments has ruled that the procedural lapses should never become basis for denial of substantive benefit. In addition, there have been many developments with regards to EXIM policy for Project Exports - the additional rate was

Sanjay

announced with retrospective affect through PN44 dt. 5.12.2017; rates for Project Exports extended further through PN07 dt. 11.05.2018; the procedure for claiming was announced 7-8 (seven or eight) months after the effective additional rate through TN14 dt. 30.05.2018; and new mechanism (replacing the earlier) to claim the higher MEIS benefit was introduced after almost 11 (eleven) months- TN30 dated 11.09.2018; a mechanism to file for additional claim since the procedure was notified later came after 22 (twenty-two) months TN28 dt. 05.08.2019.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the matter to Policy-3 Division for examination.

(Action: Applicant/ Policy-3 Division)

Case No.75 M/s. Riwaayat, Delhi

F.No. HQRPRCAPPLY00013363AM25

Meeting No.08AM26 held on 18.07.2025

Subject: Replenishment of gold could not be availed as the gold rate at the time of replenishment against replenishment of gold sold at international exhibitions under para 4 45 of ftp and para 4 79 HBP.

This is a defer case of PRC Meeting No.02AM26 held on 16.04.2025 (Case No.04) wherein Committee decided to seek comments from GJEPC in the matter.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. We had participated in international exhibitions in Doha, Qatar from 30.01.2025 to 05.02.2025 and Kuwait from 12.02.2025 to 18.02.2025. in the exhibitions we had sold studded gold jewellery equivalent to 1310.683 gms of gold of .995 fineness. At time of export the value addition was 8.05 percent and fulfilled all export criteria required under para 4 37 of ftp read with para 4 60 of HBP. However, we could not take any replenishment for gold sold in the exhibitions as the international rate of gold had gone up from us$ 2765.77 per troy ounce at the time of export to us$ 2996.50 per troy ounce ? effective rate after including nominated agency charges to us$ 3031.00 and the notional value addition went below 7%. as per para 4.60 of HBP, we had fulfilled the criteria of achieving 7% value addition at the time of export and sale proceeds were realized accordingly but at the time of replenishment if the notional value addition went below 7% due to increase in international gold value we should not be barred from taking replenishment of gold as the value addition mandated by para 4.60 of HBP at time of export was duly achieved.

Comments of GJEPC were also seen.

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__Decision__: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the matter to Policy-4 Division for examination.

(Action: Applicant/ Policy-4 Division)

Sanjay

58