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MINUTES OF 2nd MEETING OF AM-26 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI HARDEEP SINGH, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 22.05.2025.

Second Meeting for AM-26 of the EPCG Committee was held on 22.05.2025 at 03.00 PM under the chairmanship of Shri Hardeep Singh, Additional Director General of Foreign Trade in Vanijya Bhawan, New Delhi. Following officers attended the meeting :-

i. Shri Sandeep Poonia, OSD, Department of Revenue
ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT

2. Minutes of the last Meeting were confirmed. Thereafter, the Committee deliberated upon all the cases and following decisions were taken:-

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44	Abis Exports (India) Private Limited, Chhattisgarh	30-31

Case No- 1: Sara Sae Private Ltd, Dehradun
HQRPRCAPPLY00013387AM25

Subject: Request for Re-fixation of Annual Average Export Obligation in respect of 17 EPCG Authorizations issued under Zero duty Scheme in terms of Para 5.17(b) of HBP 2023 :-

S. No	Authorization Number & date	S. No.	Authorization Number & date
1	**6130000515 dated 06.01.2017**	**10**	**6130000587 dated 04.06.2018**
2	**6130000528 dated 09.02.2017**	**11**	**6130000595 dated 29.06.2018**
3	**6130000543 dated 02.05.2017**	**12**	**6130000596 dated 05.07.2018**
4	**6130000547 dated 22.05.2017**	**13**	**6130000614 dated 09.08.2018**

5	**6130000557 dated 23.08.2017**	**14**	**6130000620 dated 30.10.2018**
6	**6130000568 dated 10.01.2018**	**15**	**6130000621 dated 31.10.2018**
7	**6130000569 dated 23.01.2018**	**16**	**6130000623 dated 20.11.2018**
8	**6130000577 dated 09.03.2018**	**17**	**6130000627 dated 13.12.2018**
9	**6130000586 dated 04.06.2018**		

In support of their request the firm submitted that :-

i. They are manufacturer and exporter of Oil field equipment and components since 1979. There unit is located at Dehradun, Uttrakhand. They have imported the CNC machine, other machines and measuring instruments under EPCG authorizations.
ii. They have been exporting their manufactured product internationally and majority of their sales are outside India. They have faced issues due to recession in Oil & Gas Industry, legal cases with the partners, Covid-19 Pandemic etc. In 2014-15 export of their product reached its peak and since then it has been on a continuous decline. Due to tremendous decline, it was impossible for them to maintain the AEO imposed.
iii. The items imported under these authorizations were measuring instruments, tools and small machinery which in no way add capacity to the production line. So these items did not add any capacity to their production and therefore they did not have any help in increasing production/exports.

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

<u>Case No- 2: M/s Gayatri Agro, Raipur</u>
HQREPCGPRAPP00000447AM25

Subject: Request for:

i. **1st Block Extension**
ii. **EOP Extension for 2 years from 06.11.2021 to 06.11.2023 i.e. 6+2 years**

In respect of EPCG Authorization No. 6330000222 dated 06.11.2015 under 0% Concessional Duty.

The firm has stated that they were unable to complete their EO due to multiple disruptions like Demonetization, GST, Implementation issues, drought in 2017, financial stress leading to NPA status in 2018. After securing funds, they resumed the operations in 2017. However, they were impacted by COVID-19. The extended economic downturn forced them to liquidate assets to repay loans and the rice restrictions over the last 1.5 years further delayed their ability to meet the EO.

2. Further, the firm has stated that since the rice exports are now re-opened and having a record production in Chhattisgarh, they are now well-positioned to meet the EO.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14 of HBP, 2015-20 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP 2015-20 and late fee of Rs.10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

Case No- 3: M/s Sahyadri Farmers Producer Company Limited, Nashik
HQREPCGPRAPP00001309AM26

Subject: Request for transfer of EPCG Authorisation in name of new company i.e. Sahyadri Farms Post Harvest Care Limited on account of Business takeover by Slump sale in respect of EPCG Authorization No. 3131000032 dated 21.12.2020 under zero Concessional Duty.

The firm has submitted as under :-

i. Sahyadri Farmers Producer Company Limited (First Petitioner Company/ Transferor Company) and Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) submitted petition before NCLT for transfer and vesting of the Post-Harvest Care Business Undertake of the First Petitioner Company in the Second Petitioner Company, as a going concern on a slump exchange basis. The NCLT sanctioned the scheme via order no. CP (CAA) No. 177/MB/2021 connected with CA (CAA) No. 98/MB/2021 pronounced on 17.02.2022 and issued on 28.02.2022.
ii. The IEC of the Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) had applied for and got issued the IEC number ABECS2339G on 03.03.2022. Hence, there were NIL exports of the Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) on date of acquisition.

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of subject EPCG Authorization from Sahyadri Farmers Producer Company Limited to Sahyadri Farms Post Harvest Care Limited on account of slump sale subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO of Sahyadri Farms Post Harvest Care Limited for same and similar products on date of acquisition.
ii. Sahyadri Farms Post Harvest Care Limited also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfilment of Export Obligation.
iii. RA to check documents of slump sale for correctness.

This has the approval of DG, DGFT.

<u>Case No- 4: M/s Sahyadri Farmers Producer Company Limited, Nashik</u>
HQREPCGPRAPP00001308AM26

Subject: Request for transfer of EPCG Authorisation in name of new company i.e. Sahyadri Farms Post Harvest Care Limited on account of Business takeover by Slump sale in respect of EPCG Authorization No. 3130011278 dated 08.10.2020 under zero Concessional Duty.

The firm has submitted are as under:-

i. Sahyadri Farmers Producer Company Limited (First Petitioner Company/ Transferor Company) and Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) submitted petition before NCLT for transfer and vesting of the Post-Harvest Care Business Undertake of the First Petitioner Company in the Second Petitioner Company, as a going concern on a slump exchange basis. The NCLT sanctioned the scheme via order no. CP (CAA) No. 177/MB/2021 connected with CA (CAA) No. 98/MB/2021 pronounced on 17.02.2022 and issued on 28.02.2022.
ii. The IEC of the Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) had applied for and got issued the IEC number ABECS2339G on 03/03/2022. Hence, there were NIL exports of the Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) on date of acquisition.

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of subject EPCG Authorization from Sahyadri Farmers Producer Company Limited to Sahyadri Farms Post Harvest Care Limited on account of slump sale subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO of Sahyadri Farms Post Harvest Care Limited for same and similar products on date of acquisition.
ii. Sahyadri Farms Post Harvest Care Limited also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation.
iii. RA to check documents of slump sale for correctness.

This has the approval of DG, DGFT.

<u>Case No- 5: M/s Sahyadri Farmers Producer Company Limited, Nashik</u>
HQREPCGPRAPP00001304AM26

Subject: Request for transfer of EPCG Authorisation in name of new company i.e. Sahyadri Farms Post Harvest Care Limited on account of Business takeover by Slump sale in respect of EPCG Authorization No. 3130011287 dated 23.10.2020 under zero Concessional Duty.

The firm has submitted are as under :-

i. Sahyadri Farmers Producer Company Limited (First Petitioner Company/ Transferor Company) and Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) submitted petition before NCLT for transfer and vesting of the Post-Harvest Care Business Undertake of the First Petitioner Company in the Second Petitioner Company, as a going concern on a slump exchange basis. The NCLT sanctioned the scheme via order no. CP (CAA) No. 177/MB/2021 connected with CA (CAA) No. 98/MB/2021 pronounced on 17.02.2022 and issued on 28.02.2022.
ii. The IEC of the Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) had applied for and got issued the IEC number ABECS2339G on 03/03/2022. Hence, there were NIL exports of the Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) on date of acquisition.

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of subject EPCG Authorization from Sahyadri Farmers Producer Company Limited to Sahyadri Farms Post Harvest Care Limited on account of slump sale subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO of Sahyadri Farms Post Harvest Care Limited for same and similar products on date of acquisition.
ii. Sahyadri Farms Post Harvest Care Limited also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation.
iii. RA to check documents of slump sale for correctness.

This has the approval of DG, DGFT.

Case No- 6: M/s Sahyadri Farmers Producer Company Limited, Nashik
HQREPCGPRAPP00001303AM26

Subject: Request for transfer of EPCG Authorisation in name of new company i.e. Sahyadri Farms Post Harvest Care Limited on account of Business takeover by Slump sale in respect of EPCG Authorization No. 3130009798 dated 05.01.2017 under zero Concessional Duty.

The firm has submitted are as under :-

i. Sahyadri Farmers Producer Company Limited (First Petitioner Company/ Transferor Company) and Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) submitted petition before NCLT for transfer and vesting of the Post-Harvest Care Business Undertake of the First Petitioner Company in the Second Petitioner Company, as a going concern on a slump exchange basis. The NCLT sanctioned the scheme via order no. CP (CAA) No. 177/MB/2021 connected with CA (CAA) No. 98/MB/2021 pronounced on 17.02.2022 and issued on 28.02.2022.
ii. The IEC of the Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) had applied for and got issued the IEC number ABECS2339G on 03/03/2022. Hence, there were NIL exports of the Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) on date of acquisition.

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of subject EPCG Authorization from Sahyadri Farmers Producer Company Limited to Sahyadri Farms Post Harvest Care Limited on account of slump sale subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO of Sahyadri Farms Post Harvest Care Limited for same and similar products on date of acquisition.
ii. Sahyadri Farms Post Harvest Care Limited also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation.
iii. RA to check documents of slump sale for correctness.

This has the approval of DG, DGFT.

Case No- 7: M/s Sahyadri Farmers Producer Company Limited, Nashik
HQREPCGPRAPP00001302AM26

Subject: Request for transfer of EPCG Authorisation in name of new company i.e. Sahyadri Farms Post Harvest Care Limited on account of Business takeover by Slump sale in respect of EPCG Authorization No. 3130011253 dated 16.09.2020 under zero Concessional Duty.

The firm has submitted are as under :-

i. Sahyadri Farmers Producer Company Limited (First Petitioner Company/ Transferor Company) and Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) submitted petition before NCLT for transfer and vesting of the Post-Harvest Care Business Undertake of the First Petitioner Company in the Second Petitioner Company, as a going concern on a slump exchange basis. The NCLT sanctioned the scheme via order no. CP (CAA) No. 177/MB/2021 connected with CA (CAA) No. 98/MB/2021 pronounced on 17.02.2022 and issued on 28.02.2022.
ii. The IEC of the Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) had applied for and got issued the IEC number ABECS2339G on 03/03/2022. Hence, there were NIL exports of the Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) on date of acquisition.

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of subject EPCG Authorization from Sahyadri Farmers Producer Company Limited to Sahyadri Farms Post Harvest Care Limited on account of slump sale subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO of Sahyadri Farms Post Harvest Care Limited for same and similar products on date of acquisition.
ii. Sahyadri Farms Post Harvest Care Limited also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation.
iii. RA to check documents of slump sale for correctness.

This has the approval of DG, DGFT.

<u>Case No- 8: M/s Sahyadri Farmers Producer Company Limited, Nashik</u>
HQREPCGPRAPP00001301AM26

Subject: Request for transfer of EPCG Authorisation in name of new company i.e. Sahyadri Farms Post Harvest Care Limited on account of Business takeover by Slump sale in respect of EPCG Authorization No. 3130011252 dated 15.09.2020 under zero Concessional Duty.

The firm has submitted are as under :-

i. Sahyadri Farmers Producer Company Limited (First Petitioner Company/ Transferor Company) and Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) submitted petition before NCLT for transfer and vesting of the Post-Harvest Care Business Undertake of the First Petitioner Company in the Second Petitioner Company, as a going concern on a slump exchange basis. The NCLT sanctioned the scheme via order no. CP (CAA) No. 177/MB/2021 connected with CA (CAA) No. 98/MB/2021 pronounced on 17.02.2022 and issued on 28.02.2022.
ii. The IEC of the Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) had applied for and got issued the IEC number ABECS2339G on 03/03/2022. Hence, there were NIL exports of the Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) on date of acquisition.

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of subject EPCG Authorization from Sahyadri Farmers Producer Company Limited to Sahyadri Farms Post Harvest Care Limited on account of slump sale subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO of Sahyadri Farms Post Harvest Care Limited for same and similar products on date of acquisition.
ii. Sahyadri Farms Post Harvest Care Limited also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation.
iii. RA to check documents of slump sale for correctness.

This has the approval of DG, DGFT.

<u>Case No- 9: M/s Sahyadri Farmers Producer Company Limited, Nashik</u>
HQREPCGPRAPP00001300AM26

Subject: Request for transfer of EPCG Authorisation in name of new company i.e. Sahyadri Farms Post Harvest Care Limited on account of Business takeover by Slump sale in respect of EPCG Authorization No. 3130011142 dated 17.03.2020 under zero Concessional Duty.

The firm has submitted are as under :-

i. Sahyadri Farmers Producer Company Limited (First Petitioner Company/ Transferor Company) and Sahyadri Farms Post Harvest Care Limited (Second Petitioner Company / Transferee Company) submitted petition before NCLT for transfer and vesting of the Post-Harvest Care Business Undertake of the First Petitioner Company in the Second Petitioner Company, as a going concern on a slump exchange basis. The NCLT sanctioned the scheme via order no. CP (CAA) No. 177/MB/2021 connected with CA (CAA) No. 98/MB/2021 pronounced on 17.02.2022 and issued on 28.02.2022.

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of subject EPCG Authorization from Sahyadri Farmers Producer Company Limited to Sahyadri Farms Post Harvest Care Limited on account of slump sale subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO of Sahyadri Farms Post Harvest Care Limited for same and similar products on date of acquisition.
ii. Sahyadri Farms Post Harvest Care Limited also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation.
iii. RA to check documents of slump sale for correctness.

This has the approval of DG, DGFT.

<u>Case No- 10: OMP India Pvt. Ltd, New Delhi</u>
01/36/218/59/AM-25/EPCG

Subject: Request of M/s OMP India Pvt. Ltd, New Delhi for Considering different HSN Code in fulfillment of EO in respect of EPCG Authorization No. 0530163004 dated 02.07.2014 under 0% Concessional Duty.

In support of their request, the firm has submitted that they had exported Forged Blanks of Alloy Steel against ITCHS Code 73269099 under subject EPCG License vide Shipping bills as mentioned in ANF-5B whereas ITCHS code 72249040 of Product to be exported is mentioned in their EPCG License.

2. The firm has also stated that their export item i.e. Forged Blanks of Alloy Steel covers under both ITCHS code 73269099 & 72249040. At the time of shipment, the CHA has mentioned ITCHS Code 73269099 in place of 72249040. But export item description is in all Shipping bills is exactly matching with EPCG License. Further, Custom Authority has examined the exported goods & allowed under ITCHS Code 73269099. The items exported by them under ITCHS code 73269099 are manufactured by using Capital goods imported under the subject EPCG License.

3. Further, the case was considered in 10th EPCG Committee Meeting of AM-25 which was held on 27.01.2025 and the decision is as under:

> ***Decision:*** *The Committee deliberated upon the case and decided to* ***defer*** *the case to call for a report from RA concerned for further examination on file.*

4. Accordingly, CLA New Delhi was asked vide email dated 20.02.2025 to submit the report on the above mentioned subject and the same has been received from the CLA vide their email dated 19.03.2025.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for copy of Shipping bills and Chartered Engineer Certificate from the firm.

<u>Case No- 11: Premium Medical & Health Care Providers Pvt. Ltd, Tamil Nadu</u>
HQREPCGPRAPP00000467AM25

Subject: Request for EOP Extension for 4 years i.e. Beyond (6+2 years) in respect of 07 EPCG Authorizations under 0% Concessional Duty.

i. **1030003322 dated 24/04/2017**
ii. **1030003332 dated 19/05/2017**
iii. **1030003255 dated 12/01/2017**
iv. **1030003256 dated 12/01/2017**
v. **1030003305 dated 28/03/2017**
vi. **1030003257 dated 12/01/2017**
vii. **1030003221 dated 17/11/2016**

In support of their request, the firm has stated that :-

i. Covid-19 pandemic & other global disruptions caused severe logistical challenges, supply chain disruptions, workforce restrictions, hindering their ability to meet EO within the prescribed timelines.
ii. The firm has also stated that a decline in Foreign Tourist Arrivals (FTAs) for medical purposes, a critical component of their export activities, significantly disrupted their capacity to generate the planned export revenues.

Decision: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

The Committee further deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP, 2015-20 and late fee of Rs.10,000/-.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

<u>Case No- 12: Kay Arr Engineering Services, Coimbatore</u>
HQREPCGPRAPP00000413AM25

Subject: Request for

i. **Counting of Exports made through Form H procedure in terms of Rule l2(10) of the CST Rules, 1957 towards Export Obligation**
ii. **EOP Extension of 2 years fulfill the balance Export Obligation i.e. 6+2 years**

In respect of 5 EPCG Authorizations under 0% Concessional Duty as under:

1. **3230022338 dated 28.05.2015**
2. **3230022759 dated 26.08.2015**

3. **3230023438 dated 08.01.2016**
4. **3230024780 dated 22.09.2016**
5. **3230024736 dated 15.09.2016**

The firm has stated that they were unable to full the EO within the stipulated time period due to the factors as under :-

i. Most of the Overseas Buyers wanted nozzle assembly and not mere gear box. Despite the fact that there is a huge demand for nozzle assembly in European Union, they could not supply the gear box as a separate component due to compatibility issues with the nozzle assembly. Therefore, in the initial period of installation of Capital Goods, they could not get adequate number of export orders.
ii. In the process of exploring, the firm identified one of the renowned company i.e., M/s. Ren Electronics India (P) Ltd, Chennai, which is a MNC based at Italy and entered into a commercial understanding to supply their Gear Box to manufacture Nozzle Assembly.
iii. After the initial period of struggle, their gear box became a compatible product for nozzle assembly of M/s. Ren Electronics India Limited, intended for their exports.
iv. COVID-19 had significantly and adversely impacted the manufacturing process and also export of goods to overseas countries.
v. They are a small company gradually growing in the manufacturing process and around 100 employees are employed in our manufacturing process and for survival of the business and also to continue providing employment, they have to carry out the manufacturing process by utilizing the imported capital goods.
vi. As a bonafide exporter, they have explored the possibility of exports and have recently secured seven export orders for Rs. 5.76 crores.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a report from RA concerned for further examination on file.

<u>Case No- 13: PVR Spinning & Weaving Ltd, Hyderabad</u>
HQREPCGPRAPP00000518AM25

Subject: Request for:

i. **EOP Extension for further 2 years i.e. beyond (6+2 years) + COVID Extension as per 53 dated 20.01.2023 in respect of EPCG Authorizations Nos. 0930011468 dated 28.08.2015, 0930011587 dated 16.10.2015, 0930011647 dated 17.11.2015 & 0930011786 dated 11.01.2016.**
ii. **EOP Extension for 2 years i.e. (6+2 years) + COVID Extension in respect EPCG Authorization No. 0930012820 dated 16.02.2017 under 0% Concessional Duty.**

In support of their request, the firm has stated that they procure Textile Machinery Spares for their Spinning and Weaving Unit under the EPCG Scheme. They have taken the 1st EOP Extension for all above subject EPCG Authorizations except EPCG Authorization No. 0930012820 dated 16.02.2017.

2. The firm has also stated that the Textile Industry entered a recession around 2015-16 and is still witnessing the disastrous downfall trend continuously year after year. Despite their persistent & intensive marketing efforts, they were unable to secure export orders and the

Covid-19, Trade bans on China, the Russia- Ukraine War and the prolonged economic downturn in many advanced nations have severely impacted the Textile Industry.

3. The firm has further stated that they were not aware of the Notification of providing 546 days of automatic extension for EOP on account of COVID Pandemic.

Decision: The Committee further deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP 2015-20 and late fee of Rs.10,000/-.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

The Committee further deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 14: M/s Gokul Enterprise, Gujarat
HQRPRCAPPLY00000604AM26

Subject: **Request for 1st Block EOP Extension and EOP Extension 1 year from the date of endorsement in respect of EPCG Authorization No. 5230008401 dated 10.03.2011 under 3% Concessional duty.**

The firm has submitted that they could not complete the EO within the initial validity, they applied for 2 years of EOP extension and then again we paid 50% of duty on unfulfilled portion for grant of another 2 years.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

<u>Case No- 15: M/s Sri Vijay Tulasi Industries, Bengaluru</u>
HQREPCGPRAPP00001316AM26

Subject: Request for Extension of 1st Block EO period against EPCG Authorization No. 0730012156 dated 26.02.2013 under 3% duty Scheme

In support of their request the firm has submitted that they have completed the EO and submitted the application for issue of redemption certificate to RA, Bangalore and received a DL for regularizing the 1st block period.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

<u>Case No- 16: Konar Engineering Services Private Limited, Bangalore</u>
HQREPCGPRAPP00000224AM25

Subject: Request for Condonation of procedural lapse for not obtaining amendment/addition of export product prior to export in respect of EPCG Authorization No. 0730007660 dated 08.12.2008 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that :-

i. As per condition sheet of the subject EPCG authorization for fulfilling the EO by exporting (i) ITCHS 85401190 Metal parts for Electron gun (ii) ITCHS 96081090 Metal Parts for Pen and similar Products. The machinery viz. transfer presses were imported under subject EPCG authorization during 2008-09 for manufacturing of precision deep draw parts.However, the Electron gun parts became obsolete due to end of product life in the market. Considering the obligation to meet EPCG exports limits, they were to struggle to get the alternate export orders for additional/similar products and successfully produce them on these machinery, thereby meeting and exceeding the export obligations.

ii. Export products percentage of EO fulfillment of EO fulfilled by export products allowed under the authorization EO fulfilled by additional/similar export products having nexus with the Capital Goods. During the policy period when their authorization was issued there was a flexibility of export other products manufactured by them to an extent of 50% in the FTP itself. While they have been intensely working on meeting the EPCG obligation, they were not aware that they need to get these new parts included/added /amended in the EPCG list. There is a procedural lapse on their part. Being technical entrepreneurs they were more focused on production of technology.

iii. Most of the parts made in their company today are import substitution parts. They are proud to say that the Technology developed by them is at par with international companies. Today they are the only company in the country that has developed cans for batteries for Electric vehicle, against stiff competition from China and Japan. They are in forefront of technology to meet the growing requirements of Indian companies for import substitution parts under these circumstances.

iv. In view of the tooling technology developed in house they could get export orders for additional/similar products and successfully produce them on these machinery, thereby meeting and exceeding the export obligation. They have fulfilled 100% exports by additional/similar export products having nexus with the Capital Goods.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for the product catalogue, Chartered Engineer Certificate and copy of Shipping bills from the firm. The Committee further decided to call the firm for a Personal hearing to explain their case.

<u>Case No- 17: M/s Tata Steel Ltd, New Delhi</u>
01/36/218/49/AM-25/EPCG

Subject: Request for -

i. **Condonation of payment of Custom Duty along with interest of the damaged equipment**
ii. **Allow exemption in submission of Consumption Certificate**
iii. **Allow to surrender the damaged equipment to the salvage buyer**

In respect of EPCG Authorization No. 0231005439 dated 15.11.2023 under 0% Concessional Duty.

The firm has stated that they obtained EPCG Authorization for import of spares. One of their consignment Duty saved value of Rs. 1.71 Cr was declared unfit for use by the supplier (damaged beyond economic repair).

2. The firm has also stated that the supplier communicated that the cost of importing new material would be more feasible than repair at overseas supplier factory premises and reimport back to India. In the view of this, the firm (M/s Tata Steel Ltd) was sanctioned a claim amount of Rs. 5.8 Cr along with salvage value of Rs. 3 lacs on surrendering the damaged equipment to the salvage buyer by the Insurance company against the loss caused to the consignment.

3. The firm has further stated that EO has been fulfilled by considering the duty saved amount of the damaged equipment.

4. The authorized representative of the firm, S/Shri Biswajit Mitra and Manish Kumar Agrawal appeared through video conferencing and made the following submissions:-
Applicant's statement: The representative stated that their request is for condonation of Payment of Customs Duty along with Interest for a consignment cleared under EPCG Scheme whose EO has been complete. It was also stated that EO for the entire Authorisation, including the damaged Item has been fulfilled.

Decision: The Committee deliberated upon the case and decided to call for comments from the Department of Revenue (Drawback Division) on the request. Accordingly, the case stands **deferred**.

<u>Case No- 18: Floeter India Retort-Pouches Private Limited, Gurgaon</u>
HQREPCGPRAPP00001948AM24

Subject: Request for Condonation for utilization of duty saved amount beyond 10% without prior approval in respect of EPCG Authorization No. 0530174277 dated 24.04.2019 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that :-

i. They submitted an application for extension of 1st block EOP with CLA and received a DL against the same , which is as under:

> *"As per copy of authorization attach Duty saved amount is Rs.27,50,000.00 and as per Bill of Entry Duty saved amount is Rs.64,71,387.00 how it is possible, please clarify the same with documentary evidence."*

ii. They have been issued the subject EPCG authorization and as per the authorization they were permitted to save duty of Rs. 27,50,000.00. The subject authorization was actually utilized to save duty of Rs. 64,71,387.00 , which is more than the maximum limit of 10% automatically allowed to customs, as per Para 5.16 (a) of HBP, 2015-20.

iii. In the existing case they have utilized the EPCG authorization by more than 10% of duty saved amount for which prior approval from RA was not taken.

iv. This procedural lapse on their part was totally unintentional and it happened only because of oversight. While debiting the Custom Duty under the EPCG license, the Customs never showed "shortfall/overutilization" of duty saved value.

2. The case was considered in the 1st EPCG Committee Meeting of AM-25 held on 19.04.24. The decision of which is as under:

> *"The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination and to send a report. Accordingly, the case stands **deferred."***

Decision: The Committee deliberated upon the case and decided to **defer** the case for further examination to call for a factual report from the concerned Jurisdictional GST Commissionerate and to check and inform whether enhanced Bank guarantee/Bond was taken for the enhanced Duty saved value.

<u>Case No- 19: Excelus Star Foodbev Private Limited, Maharashtra</u>
HQREPCGPRAPP00000344AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130007050 dated 06.12.2012 under 3% Concessional Duty.

The firm has submitted that, they took the installation certificate within 6 months from the date of import. Hence, they were unaware to submit Installation Certificate to DGFT, Pune within stipulated time.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation/Inspection	Date of Issue of IC
1	3130007050 dated 06.12.2012	9650747 and 9651076 dated 22.03.2013	23.04.2013	24.04.2013

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 20: Excelus Star Foodbev Private Limited, Maharashtra</u>
HQREPCGPRAPP00000341AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130006541 dated 26.04.2012 under 3% Concessional Duty.

The firm has submitted that, they took the installation certificate within 6 months from the date of import. Hence, they were unaware to submit Installation Certificate to DGFT, Pune within stipulated time. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation/ Inspection	Date of Issue of IC
1	3130006541 dated 26.04.2012	7281949 dated 03.07.2012	05.08.2012	06.08.2012
		7379247, 7379244 and 7379241 dated 13.07.2012		

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 21: M/s EPL Limited, Mumbai</u>
HQREPCGPRAPP00000332AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330031784 dated 06.02.2012 under zero Concessional Duty.

The firm has submitted that as their understanding was that Installation certificate can be submitted at the time of redemption and hence due to oversight/negligence, they did not submit in stipulated time.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation

1	0330031784 dated 06.02.2012	6233498 dated 12.03.2012	15.06.2012
		6515487 dated 11.04.2012	
		6660408 dated 26.04.2012	

Decision*:* The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 22: Sydler Remedies Private Limited, Maharashtra</u>
HQREPCGPRAPP00000521AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330044312 dated 09.05.2016 under zero Concessional Duty.

The firm has submitted that, due to inadvertence and oversight, the Installation Certificate was not submitted to the concerned RA within the stipulated timeframe.

2. The details of the installation certificate issued by Asstt. Commissioner of Central Excise & Customs are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330044312 dated 09.05.2016	6294825 dated 09.08.2016	23.09.2016	03.05.2017
		6546204 dated 30.08.2016	10.10.2016	
		5318370 dated 09.05.2016	22.06.2016	22.05.2017

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 23: M/s Rare Jewels, Mumbai</u>
HQREPCGPRAPP00001291AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330039048 dated 20.06.2014 under 0% Concessional Duty.

In support of their request, the firm has stated that they are a Manufacturer & Exporter of cut and polished Diamonds and due to lack of proper knowledge about procedural formalities & also due to Covid pandemic, the Export Manager who was handling all the documentation part related to DGFT & Customs could not submit the Installation Certificate to RA, Mumbai in prescribed time period. Thereafter, the Manager left the Company and the firm came to know about the prescribed time limit after receiving a DL dated 13.02.2025 from O/o Addl DGFT, Mumbai.

2. As per Installation Certificate dated 03.12.2014 issued by Chartered Engineer enclosed by the firm, Machinery was installed at the firm's premises on 26.10.2014 vie Invoice No. 042/14-15 dated 14.10.2014.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 24: Electronica Plastic Machines Limited, Pune
HQRPRCAPPLY00013424AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130009834 dated 25.01.2017 under zero Concessional Duty.

The firm has submitted that, they have successfully fulfilled 100% export obligation concerning EPCG Authorization. However, due to an unintentional oversight and a lack of understanding of the policy requirements, they did not submit in stipulated time.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation/Inspection	Date of Issue of IC
1	3130009834 dated 25.01.2017	8467385 dated 07.02.2017	15.02.2017	16.02.2017

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 25: M/s Rays Diamonds, Mumbai
HQREPCGPRAPP00001311AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330048858 dated 13.03.2018 under zero Concessional Duty

The firm has submitted that, they were not aware that the Installation certificate has be submitted within a specific period. They were under impression that it should be submitted along with the EODC application. The export manager who was handling all the documentation part related to DGFT & Customs somehow could not submit the Installation Certificates to Regional Authority, Mumbai in prescribed time period due to lack of proper knowledge about procedural formalities.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	Invoice/BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048858 dated 13.03.2018	026/18-19 dated 30.08.2018	15.09.2018	17.02.2024
		7416184 dated 30.07.2018	19.07.2018	
		6821046 dated 15.06.2018	22.06.2018	

Decision: The Committee deliberated upon the case and decided to **defer** it with directions to the firm to submit detailed reasons/justifications for delay in submission of Installation Certificate against the subject EPCG Authorizations, along with the clarification regarding how goods were installed prior to date of import of CGs mentioned by the firm in BOE No. 7416184 dated 30.07.2018.

Case No- 26: M/s Rays Diamonds, Mumbai
HQREPCGPRAPP00001312AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330048837 dated 07.03.2018 under zero Concessional Duty.

The firm has submitted that, they were not aware that the Installation certificate has be submitted within a specific period. They were under impression that it should be submitted along with the EODC application. The export manager who was handling all the documentation part related to DGFT & Customs somehow could not submit the Installation Certificates to Regional Authority, Mumbai in prescribed time period due to lack of proper knowledge about procedural formalities.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048837 dated 07.03.2018	4617549 dated 23.08.2019	30.08.2019	17.02.2024

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 27: M/s Anand Industrial Enterprises, Bangalore
HQREPCGPRAPP00000727AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730017048 dated 02.11.2017 under zero Concessional Duty.

The firm has submitted that, they had imported their permitted requirements and after due Customs clearance the items were installed at their project site. Unfortunately, midway through the project and appointed for satisfactory compliance left the job and there was discontinuance in the submission of documents for satisfying compliance requirements.

2. However, they had obtained Installation Certificate after due installation and were not submitted to the concerned Authorities for lack of knowledge in the matter. They have completed the Export Obligation submitted the application for EODC but same has been rejected due to non-submission of Installation certificate in stipulated time period.

3. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730017048 dated 02.11.2017	4346262 and 4346262 dated 11.12.2017	29.04.2018	04.10.2023
		5443316 dated 05.03.2018		

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 28: BHEL-GE Gas Turbine Services Private Limited, Hyderabad
HQRPRCAPPLY00013042AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 0930012794 dated 08.02.2017 under Zero duty EPCG Scheme.

The firm has submitted as under :-

i. The firm has stated that an independent chartered engineer inspected the installation of the imported Capital goods and issued the installation certificate dated 15.06.2017 as per para 5.04 (a) of FTP 2015-20.
ii. The installation certificate was submitted on 19.12.2024, hence there has been a delay of 5 years. They have also deposited Rs. 10,000 on 20.12.2024 towards delay in submission of Installation certificate as per PN No. 22/2023 dated 13.07.2023.
iii. RA Hyderabad has asked the firm to approach DGFT HQ for condonation of delay towards delayed submission of installation certificate.

2. As per the Installation certificate dated 15.06.2017 submitted by the firm, the date of installation is 14.06.2017 under BOE Nos. 9161092 dated 04.04.2014, 9367773 dated 19.04.2017, and 8634324 dated 21.02.2017

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 29: Annora Pharma Pvt. Ltd., Telangana</u>
HQREPCGPRAPP00000445AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 0930013508 dated 12.03.2018 under Zero duty EPCG Scheme.

In support of their request the firm submitted that they have already completed the 100% Export Obligation and submitted all documents of EO at RA, Hyderabad. However, RA Hyderabad processed their application and issued a DL dated 23.01.2025 stating that they have not submitted Installation Certificate within prescribed time period and advised them to approach HQ in this regard. They are unable to obtain and to submit the IC within prescribed time due to Covid Pandemic.

2. As per the Installation certificates submitted by the firm the details are as under :-

- i) Date of Installation of CG : 29.06.2018
- ii) Date of issue of IC: 05.07.2024
- iii) BOE & Date: 5931300 dated 10.04.2018

3. The case was considered in the 11th EPCG Committee Meeting of AM-25 held on 11.03.2025. The decision of which is as under:

> *"The Committee deliberated upon the case and decided to defer it with directions to the firm to submit detailed reasons/justifications for delay issuance of Installation Certificate against the subject EPCG Authorization"*

4. Now, the firm vide reply to DL dated 26.03.2025 have sent the above justification as under :-

- i. In Covid Pandemic time, one of their employee, who was looking after DGFT related work, left the organization without giving proper intimation/handing over the documents.
- ii. They came to know about EPCG Authorizations after receiving a letter from Customs about non-submission of installation certificate. Later, have approached RA, Hyderabad, after which they found that they have not taken and submitted Installation certificate at RA.
- iii. The firm immediately took Installation certificate on 05.07.2024 and submitted the copy of the same at RA for their records. After completion of 100% EO, they have submitted all necessary applications/documents at RA for closure of Authorization.
- iv. The RA advised them to approach PRC for acceptance of the installation certificate due to non-submission of the certificate within the prescribed time period of the Policy.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 30: Premium Serums and Vaccines Private Limited, Maharashtra</u>
HQREPCGPRAPP00000147AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330048320 dated 19.12.2017 under zero Concessional Duty.

The firm has submitted that, due to oversight and ignorance, they could not submit the original Installation certificate to RA in prescribed time period.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048320 dated 19.12.2017	6065133 dated 20.04.2018	01.06.2018	01.10.2018

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 31: M/s The K C P Ltd, Chennai</u>
HQREPCGPRAPP00000505AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0930011414 dated 11.08.2015 under 0% Concessional Duty.

In support of their request, the firm has stated that they engaged in the process of manufacturing of various commodities & also engaged in rendering of hospitality services. The reason for delay in submission that they were in impression that the Installation Certificate to be submitted at the time of redemption application, hence they have not applied for Installation Certificate after the Installation of Capital Goods.

2. Installation Certificate dated 15.04.2016 issued by Chartered Engineer, enclosed by the firm and the details are as under:

S. No.	BOE Nos. & Dated	Date of Installation of Capital Goods
1	2457835 dated 02.09.2015	24.02.2016
2	2459365 dated 02.09.2015	31.10.2016
3	2458716 dated 02.09.2015	22.01.2016
4	2615615 dated 16.09.2015	09.03.2016
5	2611282 dated 16.09.2015	09.03.2016
6	2619963 dated 16.09.2015	12.03.2016
7	2640312 dated 18.09.2015	07.03.2016
8	0014620 dated 06.11.2015	10.03.2016

9	2832297 dated 06.10.2015	24.03.2016
10	3131864 dated 02.11.2015	04.04.2016
11	0014617 dated 06.11.2015	10.03.2016
12	3876218 dated 11.01.2016	06.04.2016
13	3876600 dated 11.01.2016	18.03.2016

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 32: Gulraj Hotels Pvt. Ltd, Mumbai</u>
HQREPCGPRAPP00001122AM26

Subject: Request for Condonation of delay in submission of installation certificate in respect of 03 EPCG Authorizations No. 0330025980 dated 10.05.2010, 0330027126 dated 06.09.2010 and 0330027375 dated 01.10.2010 under 3% duty EPCG Scheme.

In support of their request the firm submitted that :-

i. They had obtained the installation certificate from the Chartered Engineer as their unit was not registered under Central Excise.
ii. After installation they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate RA concerned even though it was obtained in time.

2. The details of the Installation certificate issued by the Chartered Engineer are as under:

S. No	License No. & date	BOE/Invoice No. & date	Date of Installation	Date of Issue of Installation certificate
1	0330025980 dated 10.05.2010	650870, 650871 and 674302 dated 29.07.2010	29.07.2010	29.07.2010
2	0330027126 dated 06.09.2010	875571 dated 04.10.2010, 892392 dated 12.10.2010 and 907754 dated 20.10.2010	18.01.2011	18.01.2011
3	0330027375 dated 01.10.2010	89571 dated 14.10.2010, 902604 dated 18.10.2010, 160651 dated 22.12.2010, 902607 dated 18.10.2010	27.12.2010	27.12.2010

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- per authorisation and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 33: HVK International Private Limited, Mumbai</u>
HQREPCGPRAPP00001305AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330049905 dated 19.09.2018 under zero Concessional Duty.

The firm has submitted that, they were not aware that the Installation certificate has be submitted within a specific period. They were under impression that it should be submitted along with the EODC application. The export manager who was handling all the documentation part related to DGFT & Customs somehow could not submit the Installation Certificates to Regional Authority, Mumbai in prescribed time period due to lack of proper knowledge about procedural formalities.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330049905 dated 19.09.2018	2000290 dated 29.01.2019	03.02.2019	05.02.2019
		2000290 dated 29.01.2019	03.02.2019	11.10.2023

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 34: HVK International Private Limited, Mumbai</u>
HQREPCGPRAPP00001306AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330049903 dated 19.09.2018 under zero Concessional Duty.

The firm has submitted that, they were not aware that the Installation certificate has be submitted within a specific period. They were under impression that it should be submitted along with the EODC application. The export manager who was handling all the documentation part related to DGFT & Customs somehow could not submit the Installation Certificates to Regional Authority, Mumbai in prescribed time period due to lack of proper knowledge about procedural formalities.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330049903 dated 19.09.2018	2000098 dated 09.01.2019	20.01.2019	05.02.2019
		2000098 dated		11.10.2023

		09.01.2019		

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 35: M/s Anand Industrial Enterprises, Bangalore
HQREPCGPRAPP00000723AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730017667 dated 04.07.2018 under zero Concessional Duty.

The firm has submitted that, they had imported their permitted requirements and after due Customs clearance the items were installed at their project site. This project was foray into this line of their business and obviously they had limited knowledge of the overall compliance requirements. Also they had appointed a person to exclusively look after the compliance requirements of the DGFT formalities. Unfortunately, midway through the project and appointed for satisfactory compliance left the job and there was discontinuance in the submission of documents for satisfying compliance requirements

2. However, they had obtained Installation Certificate after due installation and were not submitted to the concerned Authorities for lack of knowledge in the matter. It is relevant to note that they completely satisfied the Export requirements against the said license. They have completed the Export Obligation submitted the application for EODC but same has been rejected due to non-submission of Installation certificate in stipulated time period.

3. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730017667 dated 04.07.2018	7796839 dated 27.08.2018	15.10.2018	04.10.2023
		8147108 dated 21.09.2018		
		7447106 dated 31.07.2018		

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 36: M/s Anand Industrial Enterprises, Bangalore
HQREPCGPRAPP00000724AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730017047 dated 02.11.2017 under zero Concessional Duty.

The firm has submitted that, they had imported their permitted requirements and after due Customs clearance the items were installed at their project site. This project was foray into this line of their business and obviously they had limited knowledge of the overall compliance requirements. However, they had obtained Installation Certificate after due installation and were not submitted to the concerned Authorities for lack of knowledge in the matter. They have completed the EO submitted the application for EODC but same has been rejected due to non-submission of Installation certificate in stipulated time period.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730017047 dated 02.11.2017	4835264 dated 17.01.2018	26.05.2018	04.10.2023
		2003066 dated 21.03.2018		
		4373023 dated 12.12.2017		
		5194980 dated 13.02.2018		
		5107379 dated 07.02.2018		
		5040276 dated 03.02.2018		
		4460379 dated 19.12.2017		

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 37: M/s Balaji Agro Foods, Mumbai
HQRPRCAPPLY00000011AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330046730 dated 23.03.2017 under zero Concessional Duty.

The firm has submitted that, due to wrong advice they could not submit the original Installation certificate to Regional Authority, Mumbai, DGFT OR Custom since they were advised that is required at the time of EODC.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330046730 dated 23.03.2017	9268805 dated 11.04.2017	25.04.2017	28.04.2017

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 38: M/s Chaitanya Art, Mumbai
HQREPCGPRAPP00001292AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330043809 dated 26.02.2016 under zero Concessional Duty.

The firm has submitted that, they fulfilled the EO within the extended time, and they were not aware that the Installation certificate has be submitted within a specific period. The export manager who was handling all the documentation part related to DGFT & Customs somehow could not submit the Installation certificates to RA, Mumbai in prescribed time period due to lack of proper knowledge and due to Covid pandemic.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0330043809 dated 26.02.2016	4494708 dated 07.03.2016	10.04.2016	09.08.2016

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 39: M/s Chaitanya Art, Mumbai
HQREPCGPRAPP00001288AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330042586 dated 11.09.2015 under zero Concessional Duty.

The firm has submitted that, they fulfilled the EO within the extended time, and they were not aware that the Installation certificate has be submitted within a specific period. The export manager who was handling all the documentation part related to DGFT & Customs somehow could not submit the Installation certificates to RA, Mumbai in prescribed time period due to lack of proper knowledge about procedural formalities & also due to Pandemic Covid 2019.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	Date of Installation	Date of Issue of IC
1	0330042586 dated 11.09.2015	01.10.2015	05-12-2015

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 40: M/s Chaitanya Art, Maharashtra
HQREPCGPRAPP00001287AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330046722 dated 23.03.2017 under zero Concessional Duty.

The firm has submitted that, they fulfilled the EO within the extended time, and they were not aware that the Installation certificate has be submitted within a specific period. The export manager who was handling all the documentation part related to DGFT & Customs somehow could not submit the Installation Certificates to RA, Mumbai in prescribed time period due to lack of proper knowledge about procedural formalities & also due to Pandemic Covid 2019.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0330046722 dated 23.03.2017	9260000 and 9260033 dated 11.04.2017	12.06.2017	15.02.2018

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 41: M/s Basanti Mini Rice Mill, West Bengal
HQREPCGPRAPP00001289AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230013010 dated 06.04.2018 under zero Concessional Duty.

The firm has submitted that, due to ignorance, they could not submit the Original Installation certificate to RA, Kolkata within the prescribed time period.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	Date of Installation	Date of Issue of IC
1	0230013010 dated 06.04.2018	07.06.2018	14.09.2018

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 42: M/s Sanghvi & Sons, Mumbai</u>
HQREPCGPRAPP00001293AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 5230026008 dated 14.03.2018 under 0% Concessional Duty.

In support of their request, the firm has stated that they were not aware that the Installation certificate has to be submitted within a specific period. The firm has further stated that the Export Manager who was handling all the documentation part related to DGFT & Customs, somehow could not submit the Installation Certificates to RA, Mumbai in prescribed time period due to lack of proper knowledge about procedural formalities & also due to Pandemic Covid 2019.

2. As per Installation Certificate dated 14.06.2018 issued by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 13.06.2018 vie Invoice No. 008/18-19 dated 06/06/2018, on 06.04.2018 vie Invoice No. 213/2017 dated 27/03/2018 & on 06.04.2018 vie Invoice No. 213/2017 dated 27/03/2018.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 43: M/s Sanghvi & Sons, Mumbai</u>
HQREPCGPRAPP00001294AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 5230021898 dated 07.09.2016 under 0% Concessional Duty.

In support of their request, the firm has stated that they were not aware that the Installation certificate has to be submitted within a specific period. The firm has further stated that the Export Manager who was handling all the documentation part related to DGFT & Customs, somehow could not submit the Installation Certificates to RA, Mumbai in prescribed time period due to lack of proper knowledge about procedural formalities & also due to Pandemic Covid 2019.

2. As per Installation Certificate dated 16.03.2017 issued by Chartered Engineer enclosed by the firm, Machinery was installed at the firm's premises on 22.12.2016 vide BOE No. 7553795 dated 22.11.2016.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 44: Abis Exports (India) Private Limited, Chhattisgarh</u>
HQRPRCAPPLY00013091AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of 3 EPCG Authorization Nos. under Zero duty EPCG Scheme.

- **i. 5030000635 dated 06.10.2015**
- **ii. 5030000680 dated 28.03.2016**
- **iii. 5030000697 dated 10.06.2016**

In support of their request the firm has stated that they have completed the Export Obligation against this licence and have applied for EODC. However, DGFT Nagpur has Deficiency to their application stating that they have not submitted the Installation certificate on time. The firm has further stated that during 2015 to 2017, they had taken multiple EPCG License as they were expanding their operations; which also led to changes in the management, owing to delay filing of the IC in requisite time.

2. The firm has also stated that PN 22 dated 13.07.2023 has provision to submit the installation certificate upto 31.03.2023 with a condonation fee with a view to enhance EODB. They had submitted the IC with the hope of getting condonation in view of the said PN.

3. As per the Installation certificates submitted by the firm, the date of installation is as under :-

S. No.	EPCG Authorization	Date of installation	BOE and date	Date of IC
1	5030000635 dated 06.10.2015	04.12.2015	2968985 dated 19.10.2015	28.03.2016
		30.01.2016	3638716 dated 18.12.2015	
		15.03.2016	4257319 dated 15.02.2016	
2	5030000680 dated 28.03.2016	22.11.2016	3508 dated 21.04.2016	11.12.2017
			3500 dated 21.04.2016	
		31.05.2016	5212322 dated 10.05.2016	
		26.11.2017	5689321 dated	

			20.06.2016	
		25.11.2017	6048552 dated 10.07.2016	
		01.09.2017	7796766 dated 13.12.2016	
3	5030000697 dated 10.06.2016	5834953 dated 01.07.2016	03.08.2016	25.03.2025
		5974419 dated 13.07.2016	13.08.2016	
		5975281 dated 13.07.2016	25.11.2016	
		6149895 dated 27.07.2016	29.08.2016	
		6869963 dated 26.09.2016	29.12.2016	
		2769266 dated 08.08.2017	28.09.2017	

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 45: Delta Biopharma Private Limited Mumbai</u>
HQRPRCAPPLY00013422AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of 5 EPCG Authorization Nos. under Zero duty EPCG Scheme:

i. **0330051738 dated 05.11.2019**
ii. **0330051740 dated 05.11.2019**
iii. **0330052969 dated 11.11.2020**
iv. **0331004230 dated 02.06.2021**
v. **0331008674 dated 18.11.2021**

In support of their request the firm has stated that they have installed the CGs within 6 months' time from the date of import of machines. However, there was inadvertent delay in obtaining the Installation Certificate and further submission of the same to RA on time, this was due to miscommunication between the production and administrative departments.

2. As per the Installation certificate submitted by the firm, the date of installation is as under:

S. No.	EPCG Authorization	Date of Installation Certificate	Date of installation	BOE Details
1	0330051738 dated 05.11.2019	30.08.2024	12.07.2020	7285950 dated 18.03.2020
2	0330051740 dated	02.09.2024	15.02.2021	113064 dated 07.10.2020

	05.11.2019			
3	0330052969 dated 11.11.2020	30.08.2024	20.04.2021	2058617 dated 22.12.2020
4	0331004230 dated 02.06.2021	30.08.2024	01.01.2022	5296429 dated 03.09.2021 & 5831123 dated 13.10.2021
5	0331008674 dated 18.11.2021	30.08.2024	20.03.2022	6388770 dated 24.11.2021

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- per authorisation and submission of installation certificate(s). RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 46: **Maple Ceramica Private Limited, Karnataka, HQREPCGPRAPP00001286AM26**

Subject: Review Application w.r.t. Request for delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730015569 dated 16.06.2016 under 0% Concessional Duty.

The firm earlier requested for EOP Extension for 3 years i.e. 6+3 years in respect of EPCG Authorization No. 0730015569 dated 16.06.2016 under 0% Concessional Duty.

2. The case was considered in the 11th EPCG Committee Meeting of AM-25 held on 11.03.2025. The decision of which is as under:

> *"The Committee deliberated upon the case and decided to advise the firm to approach RA for extension of Export Obligation Period beyond 6 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.*
>
> *The Committee further deliberated upon the case and decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023 to allow Condonation of delay in approaching RA for EO extension for a period of 2 years on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP, 2015-20 and late fee of Rs. 10,000/-.*
>
> *The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.*
> ***This has the approval of DG, DGFT."***

3. Now, the firm vide review application dated 05.04.2025 has requested for delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730015569 dated 16.06.2016 under 0% Concessional Duty. The firm has stated as under :-

i. The firm has stated that although the said installation certificate was in the files of the company and since, the new management purchased the company on 07.03.2021, they gained knowledge about the issue only SCN dated 02.04.2025 from RA, Bangalore

ii. The firm further stated that on 11.02.2025 the new management informed to Customs about the status of the case and also submitted a copy of the installation certificate to Customs.
iii. The firm has also stated that on date 28.03.2025, a copy of the installation certificate was also submitted before the office of RA Bangalore.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 47: M/s Mafatlal Industries Limited, Mumbai
HQREPCGPRAPP00001314AM26

Subject: Request for Condonation of delay in submission of Installation Certificate and Non-Submission of Annual Report Late Fees as per PN. No. 3 dated 13.04.2022 in respect of EPCG Authorization No. 0330044650 dated 23.06.2016 under zero Concessional Duty.

The firm has submitted that, they completed Export Obligation in November, 2018. Due to the Pandemic Period of Covid 19, they were unable to submit Installation Certificate to RA Mumbai in valid period. Gujarat Office shifted to Mumbai Maharashtra. While shifting and kipping all the records in Storage Block /Record Room it was not kept in properly. It was disordered, just dumped. They further inform that they have applied for EODC/ Closure of the said EPCG Authorization on 27.02.2025.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0330044650 dated 23.06.2016	UP/45/2016-17 dated 04/07/2016	30.09.2016	10.10.2016
		UP/46/2016-17 dated 04/07/2016		
		UP/47/2016-17 dated 04/07/2016		
		UP/48/2016-17 dated 04/07/2016		
		UP/40/2010-17 dated 05/07/2016		
		UP/51/2016-17 dated 12/07/2016		
		E2 dated 06/07/2016		
		E3 dated 12/07/2016		
		E5 dated 22/07/2016		
		E6 dated 25/07/2016		
		E7 dated 27/07/2016		
		E8 dated 04/08/2016		

		E9 dated 06/08/2016		
		E10 dated 06/03/2016		
		E11 dated 19/08/2016		
		E14 dated 24/08/2016		
		E15 dated 29/08/2016		
		E19 dated 10/09/2016		
		E20 dated 26/09/2016		

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 48: M/s Narsi & Associates, Maharashtra
HQREPCGPRAPP00001325AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330044681 dated 28.06.2016 under zero Concessional Duty.

The firm has submitted as under :-

i. They have principally fulfilled EO against the above EPCG and Redemption documents are under process. Last import of CGs against this Authorization was on 26.09.2016 and final installation was on 09.06.2017. There was a slight delay in the said installation from the mandatory requirement of within 6 months.
ii. All the machinery imported were highly sensitive and sophisticated in nature time was lapsed due to considering all aspects e.g. proper alignments, power supply, allied machinery and works, imparting hands on training and trials. As each machinery was not received in lot but received in phases were interconnected to each other to complete whole production cycle. This was intimated to RA, Mumbai during end of August 2017 along with installation certificate. However, on account of human lapse & Change in personnel, acknowledgement copies of the said submission to RLA was misplaced at their end.
iii. They were under the process to submit redemption application online to RA. Accordingly, they have submitted the said Installation certificate through online to DGFT on 03.04.2025. Their case was not considered by RA Mumbai stating that "Since there is Delay in Submission of Installation Certificate, you are informed to Approach EPCG Committee for Condonation of Delay".

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330044681 dated 28.06.2016	6869946 dated 26.09.2016	22.05.2017	21.08.2017
		6379348 dated 17.08.2016	22.05.2017	
		6443765 dated	22.05.2017	

		22.08.2016		
		6005223 dated 15.07.2016	22.05.2017	
		6640166 dated 07.09.2016	22.05.2017	
		6286705 dated 08.08.2016	01.06.2017	
		6286705 dated 08.08.2016	09.06.2017	
		6077335 dated 21.07.2016	25.04.2017	
		6489616 dated 25.08.2016	25.04.2017	

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 49: M/s Narsi & Associates, Maharashtra
HQREPCGPRAPP00001324AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330046048 dated 27.12.2016 under zero Concessional Duty.

The firm has submitted are as under :-

i. They have principally fulfilled EO against the above EPCG and Redemption documents are under process. Last import of CGs against this Authorization was on 01.03.2017 and were installed on 22.05.2017. There was a slight delay in the said installation from the mandatory requirement of within 6 months.
ii. However, on account of human lapse and change in personnel Installation certificate was not submitted to DGFT on time. This error was noticed only recently by them, when submission of the Redemption application.
iii. They were under the process to submit Redemption application online to RA. Accordingly, they have submitted the said Installation certificate thru online to DGFT on 03.04.2025. Their case was not considered by RA Mumbai stating that "Since there is Delay in Submission of Installation Certificate, you are informed to Approach EPCG Committee for Condonation of Delay".

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330046048 dated 27.12.2016	8730860 dated 01.03.2017	22.5.2017	03.03.2025

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 50: M/s Narsi & Associates, Maharashtra
HQREPCGPRAPP00001322AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330046731 dated 23.03.2017 under zero Concessional Duty.

The firm has submitted are as under :-

i. They have principally fulfilled EO against the above EPCG and Redemption documents are under process. Last import of Capital Goods was on 19.04.2017 and were installed on 25.04.2017. There was a slight delay in the said installation from the mandatory requirement of within 6 months.
ii. However, on account of human lapse and Change in personnel Installation certificate was not submitted to DGFT on time. This error was noticed only recently by them, when submission of the Redemption application.
iii. They were under the process to submit EPCG Redemption application online to RA. Accordingly, they have submitted the said Installation certificate thru online to DGFT on 03.04.2025. Their case was not considered by RLA Mumbai stating that "Since there is Delay in Submission of Installation Certificate, you are informed to Approach EPCG Committee for Condonation of Delay".

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330046731 dated 23.03.2017	9359033 dated 19.04.2017	25.04.2017	03.03.2025

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 51: M/s Narsi & Associates, Mumbai
HQREPCGPRAPP00001323AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330047609 dated 27.07.2017 under zero Concessional Duty.

The firm has submitted are as under :-

i. They have principally fulfilled EO against the above EPCG and Redemption documents are under process. Last import of CGs against this authorisation was on 13.10.2017 and final installation was on 25.01.2018. There was a slight delay in the said installation from the mandatory requirement of within 6 months.
ii. However, on account of human lapse and Change in personnel Installation certificate was not submitted to DGFT on time. This error was noticed only recently by them, when submission of the Redemption application.
iii. They were under the process to submit EPCG Redemption application online to RA. Accordingly, they have submitted the said Installation certificate thru online to DGFT on 03.04.2025. Their case was not considered by RA, Mumbai stating that “Since there is Delay in Submission of Installation Certificate, you are informed to Approach EPCG Committee for Condonation of Delay”.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330047609 dated 27.07.2017	3441140 dated 29.09.2017	10.10.2017	03.03.2025
		3466401 dated 03.10.2017	31.10.2017	
		3074768 dated 01.09.2017	25.01.2018	
		3609183 dated 13.10.2017	19.12.2017	

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 52: Jindal Drugs Private Limited, Mumbai
HQREPCGPRAPP00000469AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 330027478 dated 12.12.2010 under 3% Concessional Duty.

The firm submitted the following points in supports of their request :-

i. The installation of Plant & Machinery imported under subject EPCG authorization took longer than 6 months, but was completed within 3 years of the date of import. This happened on account of the factors explained above, this being a Greenfield project with requirement of having advance planning and procurement. As one would be aware, setting up of a new factory with huge capacity is not an easy process. It is a very lengthy and elaborate project activity, involving highly detailed level of planning, cumbersome processes, heavy execution efforts and it involves lot of resources and time, with many roadblocks and teething issues being encountered while accomplishing the desired goals and objectives.

ii. They have contributed positively to export revenues for the country, after establishment of the above new factory, the ratio of imported capex was very low as compared to the indigenous sourcing of capex, the export obligation was therefore fulfilled within merely 1 year of final installation of the imported items of P&M and commencement of commercial production vis-à-vis 6/8 years allowed under the EPCG scheme and particularly required when ratio of imports is higher, and the company has maintained and exceeded the past 4 years average of exports, after commencement of production at the new factory.

iii. They have made positive contributions to the country in multiple aspects i.e. higher foreign exchange earnings, higher focus on indigenous sourcing, faster turnaround time for fulfilment of export obligations, and building of positive brand image for the country's locally manufactured products with global supplies.

iv. They considering the case history and factors explained above, it would be clear that there were genuine business and commercial factors which resulted in delay in installation of imported machinery at the capex site, and that the company was ultimately prompt in fulfilling all other terms and conditions associated with the EPCG licenses issued to it and ensured that export obligations were completed well within time, while maintaining and exceeding annual average export obligations.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	330027478 dated 12.12.2010	908653 dated 20.10.2010	20.03.2013	25.03.2013

3. The case was considered in the 11th EPCG Committee Meeting of AM-25 held on 11.03.2025. The decision of which is as under:

"*After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination on file.*"

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 53: Capsugel Healthcare Private Limited, Gurgaon
HQREPCGPRAPP00001313AM26

Subject: Request for Relaxation of submission of Installation Certificate issued by Central Excise and acceptance of Installation Certificate issued by Chartered Engineer in respect of 4 EPCG Authorization Nos. under 05% Concessional Duty.

- **i. 0530134411 dated 26.06.2003**
- **ii. 0530142926 dated 24.01.2007**
- **iii. 0530143041 dated 09.02.2007**
- **iv. 0530143043 dated 09.02.2007**

The firm has stated that they had requested CLA Delhi for issuance of EODC against the licenses for which this application is being filed. In response to said application, a deficiency letter dated 26.09.2024 was issued by CLA through which the firm was directed to submit installation certificate from Central Excise Authority in terms of Para 5.3.2 of HBP (VOL 1) 2004-2009.

2. The firm further stated that since that the licenses are quite old, they are requesting a relaxation of requirement to submit the installation from the Central Excise Authority since the custom duty benefit availed by the firm on account of EPCG Authorization Licenses had already been reversed by the firm by payment of the duty saved amount along with applicable interest and penalty.

3. Further, the firm has stated that since it has taken an exit from the scheme by paying the appropriate liabilities, this requirement should be waived off. If necessitated, the firm can submit a certificate from the Chartered Engineer which are in ready possession of the company

4. As per Installation Certificate issued by Chartered Engineer enclosed by the firm, the details are as under :-

S. No.	EPCG Authorization details	Date of IC	BOE Details	Date of installation
1	0530134411 dated 26.06.2003	25.11.2003	260634 dated 05.07.2003	15.07.2003
2	0530142926 dated 24.01.2007	30.07.2007	5455640 dated 01.02.2007	19.04.2007
3	0530143041 dated 09.02.2007	30.07.2007	608389 dated 11.04.2007/ 631984 dated 05.05.2007/ 679823 dated 26.06.2007	05.06.2007/ 22.06.2007/ 24.07.2007
4	0530143043 dated 09.02.2007	29.08.2007	607390 dated 29.06.2007	21.08.2007

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorisation and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 54: Ashok Iron Works Private Limited, Belagavi, Karnataka
HQREPCGPRAPP00001334AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 6530000018 dated 02.01.2019 under zero Concessional Duty

The firm has submitted that they had obtained Installation certificate from Chartered Engineer, but due to unaware of foreign trade policy and lack of proper knowledge about procedural formalities they could not submit the Installation Certificate within the stipulated time period.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	6530000018 dated 02.01.2019	9514228 dated 03.01.2019	14.08.2019	21.03.2020

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 55Ashok Iron Works Private Limited,Belagavi, Karnataka</u>
HQREPCGPRAPP00001333AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 6530000003 dated 13.10.2017 under zero Concessional Duty.

The firm has submitted that they had obtained Installation certificate from Chartered Engineer, but due to unaware of foreign trade policy and lack of proper knowledge about procedural formalities they could not submit the Installation Certificate within the stipulated time period.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	6530000003 dated 13.10.2017	3778996/ 27/10/2017 /NW	28.06.2018	08.09.2018
		3711222/ 23/10/2017 NH		
		3892661/ 06/11/2017 NH		
		4479933/ 20/12/2017 NH		
		4203678/ 29/11/2017/NH		
		4709356/ 07/01/2018 NH		
		4351122/ 11/12/2017 NH		
		4962603/ 27/01/2018 NH		
		4187086/ 28/11/2017 NH		
		4577960 27/12/2017 NH		
		4620315/ 30/12/20 17 NH		

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 56: Ashok Iron Works Private Limited, Belagavi, Karnataka
HQREPCGPRAPP00001335AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 6530000019 dated 02.01.2019 under zero Concessional Duty.

The firm has submitted that they had obtained Installation certificate from Chartered Engineer, but due to unaware of foreign trade policy and lack of proper knowledge about procedural formalities they could not submit the Installation Certificate within the stipulated time period.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	6530000019 dated 02.01.2019	9798166 dated 25.01.2019	21.04.2019	21.03.2020

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 57: M/s Venus Fashions, Mumbai
HQREPCGPRAPP00000159AM25

Subject: Request for :

i. **EOP extension for one year (i.e. up to 31.12.2022)**
ii. **Addition of ITCHS Code**

In respect of EPCG Authorization No. 0330034958 dated 30.01.2013 under 03% Concessional Duty.

In support of their request, the firm has submitted the following :-

i. They were imported heavy weaving looms for manufacturer of suitings and shirtings. Later on, many unit of manufacturer cropped up throughout India then they thought of entering into garments business.
ii. The firm has further stated that they sent readymade samples to some exporters and these samples immediately approved by their 3rd party exporter they were not even given enough time to wait for endorsement of readymade garments on their EPCG

license and had to supply the readymade garments which were taken up for fulfilment of their EO also.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 1 year (from 8th year to 9th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided to **remand** the case back to RA concerned for addition of ITCHS Codes. RA may examine and decide the case as per policy on merit.

Case No- 58: M/s Sri Laxminarayana Industries, Belagavi, Karnataka
HQREPCGPRAPP00001336AM26

Subject: Request for

i. **Block wise EOP Extension**
ii. **EOP Extension for 2 years+Covid extension**

In respect of EPCG Authorization No. 0730012212 dated 15.03.2013 under 3% Concessional Duty.

The firm has submitted that they have imported coloursortex machine during April 2013 and the same was installed and put it in to operation during July 2013. It took almost 6 months for stabilizing the Operation. Subsequently, they have tried to get the export market for product, but they could not secure the orders due to price, logistics cost and also competition from Big Exporters. Further, due to drought condition, and also not availability of paddy, they were not able to do any export during the period 2017 to 2019.

2. Subsequently, due to Covid 19 Pandemic there was no much activity till 2021. They being a small scale industry, there was no much activity in the export Front. Now, they have received certain enquiry from Middle East, Sri Lanka and Singapore market for their Non-Basmati rice and also they have discussed for third party export arrangement and one or two parties are ready to take up the export for their product.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 12th year to 14th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs.10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

Case No- 59: Navya Foods Pvt. Ltd, Gurugram
HQREPCGPRAPP00000827AM26

Subject: Review Application for Consideration of Excess Exports made against EPCG Authorizations No. 0930011846 dated 04.02.2016 for fulfillment of EO of another EPCG Authorization No. 0930010065 dated 20.02.2014 under 0% Concessional Duty

The firm had earlier requested for Consideration of Excess Exports made against EPCG Authorizations No. 0930011846 dated 04.02.2016 for fulfillment of EO of another EPCG Authorisation No. 0930010065 dated 20.02.2014. The case was rejected in 2nd EPCG Committee Meeting of AM-25 held on 09.05.2024 wherein, the Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

2. Now, the firm vide Review Application has requested for Consideration of Excess Exports made against EPCG Authorizations No. 0930011846 dated 04.02.2016 for fulfillment of EO of another EPCG Authorisation No. 0930010065 dated 20.02.2014 under 0% Concessional duty.

3. In support of their request, the firm has stated that there is an Agro based unit located in a rural area of backward district Chittoor, Andhra Pradesh. They are manufacturers of Mango Pulp from a seasonal and sensitive fruit - Mango. The firm has further stated that the canal irrigation system is not available in this area and there is always a risk storms during the Mango season. Their industry has to overcome all these problems. Hence, it is not viable to recruit separate persons to follow the procedures of DGFT, Customs etc. There will not be any justification for erroneous declaration of EPCG No. on SBs, it is an erroneous mistake only.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow consideration of wrong mention of EPCG Authorization number towards fulfillment of Specific EO in respect of EPCG Authorization No. 0930010065 dated 20.02.2014 subject to the conditions that the EPCG authorization number mentioned on these Shipping Bills have not been considered against EO fulfilment of EPCG Authorization No. 0930011846 dated 04.02.2016, there is no double counting of exports and payment of a composition fee of Rs. 200/- per ARE/Shipping Bill is made by the firm.

This has the approval of DG, DGFT.

<u>Case No- 60: Semco Security Imaging Pvt. Ltd, Bangalore</u>
HQREPCGPRAPP00000522AM25

Subject: Request for cancellation of EPCG authorizations and return of defective machines to supplier without the need of re-import-EPCG Authorization No. 0730013998 dated 05.12.2014 and 0730014561 dated 08.06.2015 under Zero duty Scheme.

In support of their request the firm has submitted that :-

i. They have imported 05 numbers of Electronic Image Engraving Security System ETE 750 and 02 Nos. of Electronic Image Engraving Security System EIE 777 from M/s Dhafir Trading LIC Dubai UAE. These machines were imported for engraving various high security watermarks
ii. The machines though functional could not producer the engraved certificates to their specific requirements, These machines had the technical issues similar to the 22 machines imported against the EPCG authorization No.0730015597 dated 23.06.2016 was re-exported against the permission granted vide EPCG Committee decision 01/AM24 dated 27.04.2023 . Subsequently permission was also granted for waiver of re-import of these 22 machines vide EPCG Committee Meeting No.09/AM25 dated 18.12.2024, thereby allowing them to cancel the EPCG authorization.
iii. Subsequent to identification of the technical issues, they initiated follow up with vendor, M/s Dhafir Trading LLC, Dubai to resolve he defects on the machine. They had been assuring them that the manufacturers team(Semco International LLC) will be attending to the technical issues related to the machines. Further, no payments were made to M/s Dhafir Trading LLC, Dubai for the machines since the terms of payment was “After trials and approval at their works”.
iv. M/s Dhafir Trading LLC was unwilling initially to take a decision to accept back the machines as defective without the manufacturers Engineers certifying them as unfit for use. Due to poor response from M/s Dhafir Trading LLC , they subsequently placed an order for 22 machines directly on the manufacturer Semco International LLC, to meet their urgent export requirements and also to utilize the services of the Manufacturers Engineers to resolve the defects on the existing machines supplied by their Trading partner, M/s Dhafir Trading LLC.
v. The manufacturer had conducted extensive trials and repair activity on both 22 Nos. of EIE-777 machines returned by them and the EIE-750 machines which were available in their inventory. Considering that the EIE -750 machines are slightly larger and heavier than 777 variants, it was expected to better absorb the erratic vibrations than the EIE 777 machines. But even the EIE 750 could not meet the quality of output and performance was only slightly better, still not meeting their requirement.
vi. After the Service team of Semco International tried and failed to rectify the defect, Semco International LLC have informed M/s. Dhafir Trading LLC (their local trading partner) that they are willing to accept back the 5 Nos. of EIE-750 and 2 Nos. of EIE-777 machines supplied to them thru M/s Dhafir Trading LLC, Dubai. A letter along with Technical Report dated 15.01.2025 was also addressed to them confirming their willingness to accept back the machines supplied through their trading Partner M/s Dhafir Trading LLC Dubai UAE.

vii. After confirmation from the manufacturer Semco International LLC to accept back the machines supplied to Semco India, M/s Dhafir Trading LLC are now willing to accept back the machines as sales return without any financial obligations. Since these machines were unable to produce the engraved certificates to their required specifications, M/s Dhafir Trading have unconditionally agreed to take back the machines without any financial obligation from them.

Decision: After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination on file.

Case No- 61: M/s Tataria Hygiene, Mumbai
HQRPRCAPPLY00000281AM26

Subject: Request for:

i. **Extension of EOP Extension for 1 year (up to 09.12.2025)**
ii. **Condonation of Delay for Submission of Installation Certificate**

In respect of EPCG Authorization No. 0330045916 dated 09.12.2016 under zero Concessional Duty.

The firm has submitted that they have already made exports of 66.28% against the actual duty saved amount utilized under the said EPCG License within the extended export validity period. Pertinent to mention here that in the aftermath of COVID-19 pandemic disruptions, all the companies faced heightened levels of uncertainty, especially in terms of international trade & operations. Due to slowdown & tough competition in the international trade, they were not able to fulfill the required export obligation.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

The Committee further deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 1 year (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP 2015-20 and late fee of Rs. 10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 62: Manipal Packaging Industries (India) Private Limited, Karnataka
HQRPRCAPPLY00013398AM25

Subject: Request for relaxation of submission of Installation Certificate issued by Central Excise and acceptance of Installation Certificate issued by Chartered Engineer in respect of EPCG Authorization No. 0730007915 dated 24.03.2009 under 03% Concessional duty.

The firm has stated that they are in the process of submission of proof of exports to fulfill 50% of EO and settling the balance 50% though a one-time settlement by paying Customs duty plus interest as per PN No. 02 dated 01.04.2023 and the request has been submitted within the prescribed timeline. However, during the redemption process remains pending due to submission of IC issued by Chartered Engineer instead of Central Excise Authority.

2. The firm further stated that the CGs were imported under BOE No. 62 dated 28.05.2009 and was installed on 14.08.2009 and IC was obtained from a Chartered Engineer on 29.08.2009.

3. Further, the firm has stated that due to an oversight, IC was not issued from Central Excise Department due to unawareness. The firm later applied at the Jurisdictional Customs Office for the IC. However, they have not received any response.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional GST Commissionerate for further examination.

Case No- 63: M/s Vallabhbhai Dharamshibhai Sachapra, Surat
HQRPRCAPPLY00013427AM25

Subject: Request for:

i. **EOP Extension up to 31.12.2025**
ii. **Allow Shifting of Capital Goods from one location to another.**
iii. **Condonation of delay in submission of Installation Certificates.**

In respect of EPCG Authorization No. 5230011844 dated 30.05.2013 under 0% Concessional Duty.

In support of their request, the firm has submitted that :-

i. They obtained EPCG Authorization for duty saved amount Rs. 26,91,142/- for export of Cut & polished Diamonds.
ii. Due to their first export & unawareness, the SB No. 6824337 dated 27.11.2020 was filed as a free Shipping Bill which is not acceptable for fulfilment of SEO by RA.
iii. All their CGs were shifted from original location i.e. 101-102, Snehmudra Society, Kapodra Char Rasta, Varachha Road, Surat to new location at 3rd Floor, Kapadivya Compound, Varachha Road, Surat in June, 2016.

2. The Original EOP is valid up to 29.05.2019 and the firm got EOP extension for 1 year up to 29.05.2020 by RA, Surat. Further, the firm also got automatic extension of 6 months up to 29.11.2020 as per P.N No. 67 dated 31.03.2020.

3. As per Installation Certificates issued by Chartered Engineer enclosed by the firm, the details are as under :-

S. No.	BOE No. & date	Date of Installation Certificate	Date of Installation of Capital Goods
1.	0000605 dated 25.02.2014	12.08.2019	02.06.2019
		17.03.2014	01.03.2014
2.	0002475 dated 04.10.2013	12.08.2019	02.06.2019
		11.10.2013	08.10.2013
3.	0002520 dated 10.10.2013	16.10.2013	12.10.2013

Decision*:* The Committee deliberated upon the case and decided to **defer** the case to call for a report from RA concerned for further examination on file.

Case No- 64: Walia Auto Ancillaries Pvt. Ltd, Pune
HQRPRCAPPLY00013324AM25

Subject: Request for EOP Extension for 2 years and 5 months up to 11.11.2020 i.e. (Beyond 8+1 years) in respect of EPCG Authorization No. 3130004086 dated 19.06.2009 under 03% Concessional Duty.

In support of their request, the firm has stated that they obtained EPCG Authorization for import of Lathes. They have earlier been granted EOP Extension for 1 year by the EPCG Committee in its Meeting No. 4 of AM-23 held on 03.06.2022.

2. The firm has further stated that due to the export product of Automobile Spares and Turned Parts are of different specifications are to be made as per their technical specifications which are updated from time to time and which requires further updation of technology in their manufacturing unit, they were unable to fulfill their original EOP.

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 65: Anannya Foods Product, Uttar Pradesh
HQREPCGPRAPP00000126AM25

Subject: Request for

i. **1st Block EOP Extension**
ii. **1 year EOP Extension from 21.10.2019 to 21.10.2020**
iii. **EOP Extension from 21.10.2020 to 19.05.2024 as per PN 53 dated 20.01.2023**

In respect of EPCG Authorization No. 1530001029 dated 29.10.2013 under 0% Concessional Duty.

The firm has stated that they are eligible for Overall extension of EOP for a period of one year if granted in terms of provision of paragraph 5.11(b) of the HBP, 2009-14 subject to usual conditions as stipulated therein, the EOP extends upto 29.10.2020

2. The firm has further stated that since no extension of EOP has been obtained in terms of Notification No.28 dated 23.09.2021, we are eligible for grant of extension of EOP in terms of PN No.53 dated 20.01.2023. The EOP in this case stands expired between the window of 01.02.2020 and 31.07.2021.

3. The firm has also stated that they are wish to request for 1st block extension for the purpose of regularization of the case since the said request could not be filed with RA-Kolkata within the stipulated time line as per paragraph 5.8.3 of HBP, 2009-14.

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023**.**

Case No- 66: CCM Metal Tech Private Limited, Chhattisgarh
HQREPCGPRAPP00001321AM26

Subject: Request for Block Wise EOP Extension in respect of 3 EPCG Authorizations No. 6330000292 dated 04.12.2018, 6330000285 dated 12.09.2018 and 6330000286 dated 12.09.2018 under zero Concessional duty.

The firm had earlier requested for Extension of EOP for 2 years i.e. 6+2 years in respect of EPCG Authorization No. 6330000286 dated 12.09.2018 case was considered in 11th EPCG Committee Meeting of AM-25 which was held on 25.03.2025.

2. The firm has submitted that they regret that they have not been able to fulfill their block wise export obligations in both the first and second block within the stipulated time frame due to the following reasons :-

i. Impact of the COVID-19 Pandemic: Since December 2019, the onset of the COVID-19 pandemic caused a sharp decline in international market prices and made exports unviable for an extended period.
ii. Production Delays Due to Travel Restrictions: Although the licenses were issued in a timely manner and imports were made from China and accordingly production was delayed. This was because some major machinery required operation and setup under the supervision of foreign experts. Due to the travel restrictions and lockdowns, their travel was not possible. After multiple online sessions, video conferences, and remote training, it took almost two years to stabilize and achieve quality production suitable for exports.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period for the subject EPCG authorisations. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.11 of HBP, 2015-20 and late fee of Rs. 10,000/- per authorisation.

This has the approval of DG, DGFT.

Case No- 67: M/s Universal Starch Chem Allied Ltd, Mumbai
HQREPCGPRAPP00000001AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330032130 dated 15.03.2012 under 03% Concessional Duty.

In support of their request, the firm has stated that they have already completed the Export Obligation and installed the machinery within time. But unfortunately, due to unforeseen circumstances and certain other problems faced, they were unable to submit the installation certificate within the prescribed time frame.

2. As per Installation Certificate dated 31.03.2012 and verified dated 29.10.2012 by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 01.09.2012 vide BOE Nos. 6348832 dated 24.3.2012 & 1818909 dated 07.03.2012.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 68: Cabe Springs and Fasteners India Private Limited, Goa
HQREPCGPRAPP00001327AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330051861 dated 29.11.2019 under zero Concessional Duty.

The firm has submitted that they have fulfilled the required SEO & AEP of the said EPCG Licence. Due to Covid-19 pandemic their office operations were very thin and they missed the initial timeline. However, they were unable to submit the Installation Certificate to DGFT RA, Mumbai with in prescribed time period.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330051861 dated 29.11.2019	6702009 dated 31.01.2020	28.02.2020 and 03.03.2020	05.03.2020

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 69: Cabe Springs and Fasteners India Private Limited, Goa
HQREPCGPRAPP00001326AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0331001582 dated 09.02.2021 under zero Concessional Duty.

The firm has submitted that they have fulfilled the required SEO & AEP of the said EPCG License. Due to Covid-19 pandemic their office operations were very thin and they missed the initial timeline. However, they were unable to submit the Installation Certificate to RA, Mumbai within prescribed time period.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0331001582 dated 09.02.2021	3093990 dated 10.03.2021	15.05.2021	01.10.2021
		3094682 dated 10.03.2021		
		3093413 dated 10.03.2021		
		3094967 dated 10.03.2021		

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 70: M/s Mafatlal Industries Limited, Mumbai
HQREPCGPRAPP00001315AM26

Subject: Request for Condonation of delay in submission of Installation Certificate and Non-Submission of Annual Report Late Fees as per PN. No. 3 dated 13.04.2022 in respect of EPCG Authorization No. 0330044785 dated 12.07.2016 under zero Concessional Duty.

The firm has submitted that, they completed Export Obligation in November 2018 (2018-19). The Export Obligation as per Authorization was July 2022. Due to the Pandemic Period of Covid 19, they were unable to submit Installation Certificate to RA Mumbai in valid period. The firm completed E.O. in November, 2018. PN No. 3 was issued on dated 13.04.2022. Hence please do not charge non submission of Annual Reporting late fees.

3. The details of the installation certificate furnished by the firm are as under:

Sl.	Authorization & Date	Invoice No. &	Date of	Date of Issue of

No.		Date	Installation	IC
1	0330044785 dated 1 2.07.2016	130 dated 18.07.2016	30.09.2016	10.10.2016
		143 dated 26.07.2016		
		149 dated 01.08.2016		
		165 dated 08.08.2016		
		165 dated 15.08.2016		

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 71: Pranshu Electricals Pvt. Ltd, Aurangabad
HQREPCGPRAPP00001298AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330020137 dated 29.05.2008 under 03% Concessional Duty.

In support of their request, the firm has submitted the following :-

i. The firm has stated that they offer permanent Magnet DC Motors, Frameless Torque Motors and Premium efficiency EI 3 Induction Motors for Domestic and Export Markets. Their Capital Goods were imported on 23.06.2008 and installed on 30.06.2008 but due to human lapse and change in personnel, Installation Certificate was not submitted to DGFT on time.
ii. The firm has further stated that they submitted IC to RA only in Nov 2016 and same was again re-submitted at the RA counter on 03.12.2021 physically. Later on, RA Mumbai have instructed them to re-submit the entire redemption application through online mode also and accordingly the firm have submitted said certificate through online to DGFT on 28.12.2024 and the same still shows under process.

2. As per Installation Certificate dated 10.11.2016 issued by Chartered Engineer enclosed by the firm, Capital Goods were installed at the firm's premises on 30.06.2008 vie BOE 881805 dated 23.06.2008.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 72: Axoli Tiles Private Limited, Gujarat
HQRPRCAPPLY00013173AM25

Subject: Request for Condonation of submission of installation certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG Authorization No. 2430002537 dated 14.08.2014 under Zero duty EPCG Scheme.

In support of their request the firm has stated there was change in partnership and hence they were unable to trace the Installation Certificate issued by Central Excise Department. However, they have given IC issued by Chartered Engineer instead of Central Excise along with Affidavit of lost/misplace of CEC. They are seeking relaxation as they have completed EO and already submitted application for EODC.

2. As per the Installation certificate dated 04.11.2014 submitted by the firm, the date of installation is 01.11.2014 as under BOE No. 69630094 dated 06.10.2014.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional GST Commissionerate for further examination.

Case No- 73: Axoli Tiles Private Limited, Gujarat
HQRPRCAPPLY00013172AM25

Subject: Request for Condonation of submission of installation certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG Authorization No. 2430002406 dated 19.06.2014 under Zero duty EPCG Scheme.

In support of their request the firm has stated there was change in partnership and hence they were unable to trace the Installation Certificate issued by Central Excise Department. However, they have given IC issued by Chartered Engineer instead of Central Excise along with Affidavit of lost/misplace of CEC. They are seeking relaxation as they have completed EO and already submitted application for EODC.

2. As per the Installation certificate dated 04.11.2014 submitted by the firm, the date of installation is 01.11.2014 as under 5 BOE Nos.

i. 5991458 dated 30.05.2014
ii. 6679377 dated 06.09.2014
iii. 6922646 dated 29.09.2014
iv. 6209353 dated 23.07.2014
v. 7057822 dated 14.10.2014

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned GST Commissionerate for further examination.

<u>Case No- 74: Phalada Agro Research Foundations Pvt. Ltd, Bangalore</u>
HQREPCGPRAPP00000513AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730015779 dated 31.08.2016 under 0% Concessional Duty.

As per ANF-2D, the firm has submitted that due to resignation of Accountant, Company was not aware of details of the said EPCG and the firm has also stated that they have completed the Export Obligation with in the year of 2017-2018.

2. As per Installation Certificate dated 11.11.2016 issued by Chartered Engineer enclosed by the firm, Machinery was installed at the firm's premises on 10.11.2016.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 75: Universal Cold Storage Private Limited, Maharashtra</u>
HQREPCGPRAPP00001331AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330048297 dated 14.12.2017 under zero Concessional Duty.

The firm has submitted that their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period. Due to non-aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and did not submit within stipulated time period.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048297 dated 14.12.2017	4849995, 4850960 and 5482154 dated 18.01.2018 and 07.03.2018	17.03.2018	27.03.2018

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 76: Liberty Frozen Foods Private Limited, Maharashtra</u>
HQREPCGPRAPP00001332AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330049317 dated 29.05.2018 under zero Concessional Duty.

M/s Liberty Frozen Foods Private Limited, Maharashtra vide application dated 06.05.2025 has requested for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330049317 dated 29.05.2018 under zero Concessional Duty.

1. The firm has submitted that their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period. Due to non-aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption they did not submit within stipulated time period.
2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330049317 dated 29.05.2018	6768745 dated 12.06.2018	23.06.2018	30.06.2018

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 77: Kesh Knitwear Pvt. Ltd, Maharashtra
HQREPCGPRAPP00001330AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of 2 EPCG Authorizations No. 3130010258 dated 08.02.2018 and 3130010524 dated 08.11.2018 under zero Concessional Duty.

The firm has submitted that the employee who use to handle EPCG assignment had left the organization and therefore, they could not submit the installation certificate within time. Once the above fact came to their notice while preparing the EPCG redemption application, they have submitted the installation certificates on 8 May 2024 with DGFT, Pune and made payment late fees of Rs. 10,000/- each license under PN No. 22 dated 13 July 2023.

2. RA, Pune has raised deficiency that, they have not submitted the installation certificate up to 31 Dec 2023 hence you are requested to approach DGFT HQrs. for condonation of delay.

3. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3130010258 dated	5468228 dated	17.03.2018	17.03.2018

	08.02.2018	06.03.2018		
	3130010524 dated 08.11.2018	8974710 dated 23.11.2018	30.11.2018	01.12.2018

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 78: Meera Cotton & Synthetics Mills Pvt. Ltd, Mumbai</u>
HQREPCGPRAPP00001290AM26

Subject: Request for Condonation of delay in submission of installation certificate in respect of 07 EPCG Authorizations No.0330030414 dated 26.08.2011, 0330049584 dated 17.07.2018, 0330051134 dated 03.06.2019,0330050427 dated 26.12.2018, 0330051365 dated 02.08.2019, 0330044634 dated 22.06.2016,0330019727 dated 03.04.2008 under 0%,3% and 5% duty EPCG Scheme.

In support of their request the firm submitted that they have already completed the 100% Export Obligation. They had obtained the installation certificate from Chartered Engineer as their unit was not registered with Central Excise. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate even though it was obtained in time to RA concerned.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 79: Dhanesh Weaving Private Limited, Mumbai</u>
HQRPRCAPPLY00012212AM25

Subject: Request for

i. **1st Block EOP Extension**
ii. **2 years EOP Extension from the date of endorsement i.e. 8+2 years**

In respect of EPCG Authorization No. 0330034135 dated 01.11.2012 under 03% Concessional Duty.

The firm has stated that due to COVID-19 pandemic, the markets were hampered, and they were able to produce only for local markets and not for export markets due to unavailability of labours.The firm has further stated that due to the issuance of Policy Circular 22 dated 29.03.2019, their 3rd party exports worth crores turned into mere lakhs of rupees.

Decision: The Committee noted that for concessional 03% Duty EPCG Scheme, two extensions of 2 years in EO period are available.

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs.10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

The Committee further deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 80: Upkar Stationery Pvt. Ltd, Agra
HQRPRCAPPLY00000643AM26

Subject: Request for Review Application for EOP Extension for 2 years i.e. beyond (6+2 years) in respect of EPCG Authorization No. 0630005372 dated 19.06.2015 under 0% Concessional Duty.

The firm had earlier requested for Extension of EOP for 2 years beyond (6+2) years in respect of EPCG Authorization No. 0630005372 dated 19.06.2015. The case was rejected in 11th EPCG Committee Meeting of AM-25 held on 11.03.2025, wherein the Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

2. Now, the firm vide Review Application has again requested for EOP Extension for 2 years i.e. beyond (6+2 years) in respect of EPCG Authorization No. 0630005372 dated 19.06.2015 under 0% Concessional Duty and in support of their request, the firm has submitted that-

3. In support of their request, the firm has stated that they have fulfilled the Export Obligation within the stipulated periods including the initial 6 year validity and the extended 2 year period.

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 81: M/s Unichem Laboratories Ltd, Mumbai
HQRPRCAPPLY00013408AM25

Subject: Request for allowing of transfer of Capital Goods to other location in respect of EPCG Authorization No. 0330050586 dated 29.01.2019 under 0% Concessional Duty.

In support of their request, the firm has stated that due to Covid Pandemic situation & in response to developing market demands & emerging business opportunities, they moved their CGs to their GOA Plant in April 2020. When they applied for EPCG Authorization, their GOA plant located at Plot No. 17, 18, Pilerne Industrial Area, pilerna, Bardez, Goa-403511 was not included in the name of supporting manufacturer address only Ghaziabad Plant C- 31 & 32, Industrial Area, Meerut Road, Ghaziabad , U.P 201003 was mentioned.

2. The firm has further stated that they had fulfilled Export Obligation on time and they had submitted the Installation Certificates for both plants to the RA. 2 Capital Goods out of 4 are installed at the address on the Authorisation and balance 2 out 4 are installed at the address not as per Authorisation.

3. As per Installation Certificates dated 08.03.2020 & 02.09.2020 issued by Chartered Engineer, the machinery was installed at the premises of M/s. Unichem Laboratories Ltd-Plant C- 31 & 32, Industrial Area, Meerut Road, Ghaziabad, U.P- 201003 on 02.03.2020 vie BOE No. 2804750 dated 11.04.2019 & at the premises of M/s. Unichem Laboratories Ltd., Plot No. 17, 18, Pilerne Industrial Area, pilerna, Bardez, Goa- 403511 on 21.09.2020 vie BOE No. 2804750 dated 11.04.2019.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a report from RA concerned and copy of IEC from the firm, for further examination on file.

Case No- 82: M/s Ceat Limited, Mumbai
HQREPCGPRAPP00001355AM26

Subject: Request to allow Clubbing of EPCG Authorizations for regularization purposes in respect 08 EPCG Authorizations Nos.

i. **0330025920 dated 30.04.2010**
ii. **0330036078 dated 13.06.2013**
iii. **0330036175 dated 21.06.2013**
iv. **0330036733 dated 05.09.2013**
v. **0330037284 dated 21.11.2013**
vi. **0330036530 dated 06.08.2013**
vii. **0330038340 dated 19.03.2014**
viii. **0330036289 dated 04.07.2013**

In support of their request the firm has submitted that :-

i. The firm approached to RA, Mumbai for Clubbing of said EPCG authorisations for closing purpose. However, RA, Mumbai rejected their request as per Para 5.27 (f) as *“Clubbing would be permitted during valid EOP including extended period.”*
ii. The firm has further stated that they have completed the export obligation and excess exports made by 2010 year license. However, due to international market down, continuously their exports went down. The subject eight licenses are issued under 3% & 0% concessional duty and product are same and issued under same policy HBP (RE:2012)/2009-14

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA to re-examine and consider the request as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose of the subject EPCG authorisations.

Case No- 83: Sterling Technotex Pvt Ltd, Tamilnadu
HQREPCGPRAPP00001352AM26

Subject: Request for Condonation of procedural Lapse of wrong mentioning of EPCG Authorization No. viz 3530001969 dated 29.08.2006 in SBs for fulfilment of EO against EPCG Authorization No. 3530001953 dated 21.08.2006.

In support of their request, the firm has stated that due to oversight, against 7 SBs, they have mentioned EPCG No. 3530001969 dated 29.08.2006 instead of EPCG Authorization No. 3530001953 dated 21.08.2006.The firm has also stated that none of the Authorizations have been redeemed and none of the SBs have been considered towards fulfilment of EO of any other EPCG Authorizations.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow consideration of wrong mention of EPCG Authorization No. towards fulfillment of Specific EO in respect of EPCG Authorization No. 3530001953 dated 21.08.2006, subject to the conditions that the EPCG authorization number mentioned on the Shipping Bills have not been considered against EO fulfilment of EPCG Authorization No. 3530001969 dated 29.08.2006, there is no double counting of exports and payment of a composition fee of Rs. 200/- per ARE/Shipping Bill is made by the firm.

This has the approval of DG, DGFT.

Case No- 84: Greenply Industries Ltd., Kolkata
HQREPCGPRAPP00000468AM23

Subject: Request for condonation of procedural lapse for mentioning wrong EPCG Authorisation Number on 8 Shipping Bills in respect of their EPCG authorization no. 0230004233 dated 03.06.2009 under 3% Concessional duty.

The firm has stated that they have been allowed to include other export products only up to 50% manufactured by the same company/group company as per Para 5.5 of FTP, 2009-14 and AEO performance of Rs. 9,48,241,119.67 was imposed towards inclusion of other, i.e., "Decorative Laminated Sheets" manufactured by the same company.

2. The firm has also stated that they fulfilled 50% of their export obligation by way of export of "Decorative Laminated Sheets" manufactured by the same company during the first block period of 1-6 years and thereafter company partially fulfilled the balance of the export

obligation during the extended period of 9-10 years through export of the original export product “HDF-MDF Board” for Fob value of USD 1152752.77. In all, considering 50% exports of alternative products made during the first block period, their total exports for fulfillment stands at US$ 2774807.85 of its export obligation. The aforesaid total exports are in fact short of USD 469302.30.

3. The firm has stated that they have another 8 S/Bills against export of the same export product, "HDF-MDF Board" and having a combined FOB Value of USD 469737.10 but due to a procedural lapse of mentioning wrong EPCG Authorization no. 0230004183 dated 07.05.2009 on 8 shipping bills instead of 0230004233 dated 03.06.2009. The firm has further stated that that these S/Bills have not been used for EPCG authorization number. 0230004183 dated 03.06.2009 and all 8 shipping bills are draw back shipping bills, which means they are not free bills.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow consideration of wrong mention of EPCG Authorization No. towards fulfillment of Specific EO in respect of EPCG Authorization No. 0230004233 dated 03.06.2009, subject to the conditions that the EPCG authorization number mentioned on the Shipping Bills have not been considered against EO fulfilment of EPCG Authorization No. 0230004183 dated 07.05.2009, there is no double counting of exports and payment of a composition fee of Rs. 200/- per ARE/Shipping Bill is made by the firm.

This has the approval of DG, DGFT.

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

The meeting ended with a vote of thanks to the Chair.

[Issued from F. No. 01/36/218/06/AM-26/EPCG]