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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 17.09.2021 under the Chairmanship of Shri Amit Yadav, Director General of Foreign Trade

Meeting No.11/AM22 held on 17.09.2021

The following members were present in the meeting:

1. Shri Vijay Kumar — Addl. DGFT
2. Shri S.B.S. Reddy — Addl. DGFT
3. Shri Hardeep Singh — Addl. DGFT
4. Shri Anil Aggarwal — Addl. DGFT
5. Shri Akash Taneja — Addl. DGFT

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

S. No	Name of the firm	Case No.
1.	M/s. Taikisha Engineering India Pvt. Ltd., Thane	1 to 5
2.	M/s. Neuland Laboratories ltd., Hyderabad	6
3.	M/s. Taikisha Engineering India Pvt. Ltd., Thane	7
4.	M/s. Ishu trading Company, Indore	8
5.	M/s. Viscus Oils Pvt. Ltd., Indore	9
6.	M/s. Link Up textiles Pvt. Ltd., Chennai	10
7.	M/s. A-1 Fence Products Company, Thane	11
8.	M/s. Annai Flour Mills P Ltd., Chennai	12
9.	M/s. Shree Hari Agro Industries Ltd., Jaipur	13
10.	M/s. Desai Agrifoods Pvt. Ltd., Gujarat	14
11.	M/s. Eternal Globie, Nashik	15&16
12.	M/s. TGV Sraac Limited, Hyderabad	17
13.	M/s. Jindal (India) Limited, Howrah	18
14.	M/s. Diamond Engineering (Chennai) Pvt. Ltd., Tamil Nadu	19
15.	M/s. Tafe Motors and Tractors Limited, MP	20
16.	M/s. Infinijewel Synergies Pvt. Ltd., Mumbai	21
17.	M/s. Brij Honey Pvt. Ltd., Bharatpur	22
18.	Futuristic Packaging Private Limited, Ahmadabad	23
19.	M/s. Akja Exim Private Limited, Tamil Nadu	24&25
20.	M/s. Kamala International Exim Private Limited,	26

	Hyderabad	
21.	M/s. Ankit Biscuits Pvt. Ltd., Kattedan (Hyderabad)	27
22.	M/s. Pahal Foods Pvt. Ltd., Hyderabad	28
23.	M/s. Singhania Foods International, Hyderabad	29
24.	M/s. Navratan Specialty Chemicals LLP Ahmedabad, Gujarat	30
25.	M/s. Mukta Arts Ltd., Mumbai	31

Case No. 01 M/s. Taikisha Engineering India Pvt. Ltd., Thane
F. No. HQRPRCAPPLY00115163AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: To allow MEIS benefit against 50 Shipping bills.

The applicant stated that they were not able to file MEIS claim for 50 time barred shipping bills within the prescribed time due to late uploading of e-BRCs at DGFT server. The online E-com reference No.05/97/019/32100/0730/2383. Hence, requested to allow MEIS benefit against the said shipping bills.

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

(Action: Applicant)

Case No. 02 M/s. Taikisha Engineering India Pvt. Ltd., Thane
F. No. HQRPRCAPPLY00115293AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: To allow MEIS benefit against 50 Shipping bills

The applicant stated that they were not able to file MEIS claim for 50 time bared shipping bills within the prescribed time due to late uploading of e-BRCs at DGFT server. The online Ecom reference No.05/97/019/32100/0730/2469. Hence, requested to allow MEIS benefit against the said shipping bills.

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

(Action: Applicant)

Case No. 03 M/s. Taikisha Engineering India Pvt. Ltd., Thane
F. No. HQRPRCAPPLY00115321AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: To allow MEIS benefit against 50 Shipping bills

The applicant stated that they were not able to file MEIS claim for 50 time bared shipping bills within the prescribed time due to late uploading of e-BRCs at DGFT server. The online Ecom reference No.05/97/019/32100/0730/2746. Hence, requested to allow MEIS benefit against the said shipping bills.

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

(Action: Applicant)

Case No. 04 M/s. Taikisha Engineering India Pvt. Ltd., Thane
F. No. HQRPRCAPPLY00115566AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: To allow MEIS benefit against 50 Shipping bills

The applicant stated that they were not able to file MEIS claim for 50 time bared shipping bills within the prescribed time due to late uploading of e-BRCs at DGFT server. The online Ecom reference No.05/97/019/32100/0730/2039. Hence, requested to allow MEIS benefit against the said shipping bills.

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

(Action: Applicant)

Case No. 05 M/s. Taikisha Engineering India Pvt. Ltd., Thane
F. No. HQRPRCAPPLY00130769AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: To allow MEIS benefit against 26 Shipping bills

The applicant stated that they were not able to file MEIS claim for 26 time bared shipping bills within the prescribed time due to late uploading of e-BRCs at DGFT server. The online Ecom reference No.05/97/019/32100/0728/2720. Hence, requested to allow MEIS benefit against the said shipping bills.

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

(Action: Applicant)

Case No. 06 M/s. Neuland Laboratories ltd., Hyderabad
F. No. HQRPRCAPPLY00131738AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: To allow MEIS benefit against time barred Shipping Bill No.9687009 dated 03.11.2017.

The applicant stated that due to the current Covid Pandemic, the issue of e-BRC got delayed i.e. actual realization date was 12.12.2019, however, the e-BRC got issued on 06.03.2021. By that time, maximum time period for claiming for MEIS benefit with late cut of 10% also got expired as e-BRC was issued after 3 years of Export date. Therefore, without e-BRC, they could not apply for MEIS incentive as the e-BRC is pre-requisite for filing MEIS application. Even though, the actual realization was within time from 3 years i.e. on 12.12.2019. However, due to delay of e-BRC, they could not claim MEIS for which they are eligible. Hence, requested to allow MEIS benefit of Shipping Bill No.9687009 dated 03.11.2017.

Decision: The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length and observed that due to delay in uploading the BRC by their banker, firm has faced the problem which was beyond their control and decided to allow MEIS benefit against Shipping Bill No.9687009 dated 03.11.2017 without any late cut. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai/ EDI-Division for necessary updation in the system)

Case No. 07 M/s. Taikisha Engineering India Pvt. Ltd., Thane
F. No. HQRPRCAPPLY00130799AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: To allow MEIS benefit against 48 Shipping bills

The applicant stated that they were not able to file MEIS claim for 48 time bared shipping bills within the prescribed time due to late uploading of e-BRCs at DGFT server. The online Ecom reference No.05/97/019/32100/0731/0083. Hence, requested to allow MEIS benefit against the said shipping bills.

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

(Action: Applicant)

Case No. 08 M/s. Ishu trading Company, Indore
F. No. HQRPRCAPPLY00070426AM21
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Condonation of delay in submission of TMA application for the export period 01.03.2019 to 30.09.2019.

The applicant stated that due to the recent pandemic Covid-19, to ensure the safety of their full community, their company moved quickly to promote and enable social distancing. During this pandemic many of their staff who were from the different state moved to their home and only the company management was there to handle all the issue and even management were doing from home only. Since the TMA application need to be filing manually, all the manual papers were lying in the office and office was closed. Even after the lock down release their office area was in containment zone and nobody was allowed to go there. Since, the particular area was badly affected due to pandemic, the remaining one or two staff was not willing to come to office in fear of Covid-19 spread. Further the application needs to be submit manually at RA, Mumbai in their case which around 600 Kms from Indore. Since the onset of the Covid-19 pandemic, cities across India have had to enforce massive restrictions on public transport in order to limit transmission of the virus and ensure safe passage of key workers during the emergency response. There was lack of the transportation along with nobody was willing to travel with the public transport even it was intra state movement so Govt. polices regarding quarantine was also applicable. Even after starting the work with the limited person, one of their staff found corona positive therefore they come again in trouble. Since their 90% export was in USA and it was badly affected due to this pandemic even after the august they were not getting containers and booking they were working with only two people both were handling this uncontrollable situation of export. Even they faced heavy detention and port demurrage. Further they exports organic soybean meal and organic oil seeds which is very sensitive items and cannot retain the material in container for two long in order to save the material from insects. USDA authority checks the martial and gives the entry in US. Hence their main focus was to get exports cleared first. Now situation are under control and they have arranged all the documents along with the BRC as per ANF 7A (A) since the realization should be there as per said ANF.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request for condonation of delay in submission of TMA application for the period 01.03.2019 to 30.09.2019. The firm shall approach RA concerned within 60 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Indore/EDI/NIC for necessary updation in the System)

Case No. 09 M/s. Viscus Oils Pvt. Ltd., Indore
F. No. HQRPRCAPPLY00087197AM21
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Extension of EOP against Advance Authorization No.5610005838 dated 06.03.2020.

The applicant stated that due to lockdown in all the Industries maximum labour went to their native places. During this period the production activity of many industries were very slow hence consumption was at very low level in all the industries. Due to pandemic situation their buyer has refused to take the delivery on scheduled time i.e. 1st October 2020 because they were not in a position to utilise the Raw Material (their finished goods), hence they deferred the delivery schedule. They were having no option to accept the deferred delivery schedule because they have imported the Raw material specially for this buyer only under Advance License issued under Para

4.06. Hence they were committed to export well in time but due to Covid-19 their customer refused to take delivery as mentioned above. The DGFT has granted one extension vide PN No.67/2015-2020 dated 31st March, 2020 to all advance license holders keeping in mind the special situation of Covid-19 and they are also the legitimate claimant of the benefit arising out of it. They have sought the extension from RA to extend EO period accordingly. However, to their dismay their application was rejected by RA. Hence, requested to allow them the benefit of PN No.67/2015-2020 dated 31st March, 2020 and allow one extension of EO period.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Moreover 2 opportunities of EO extension are already available under extant FTP/HBP. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No. 10 M/s. Link Up Textiles Pvt. Ltd., Chennai
F. No. HQRPRCAPPLY00087203AM21
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Extension of EOP against Advance Authorization No.0410163309 dated 06.07.2017.

The application stated that the subject advance authorization is issued under Para 4.04 of FTP. They have completed 80% EO in terms of quantity and value. They have realized Foreign Exchange of $301981.65. They have completed and properly accounted the consumption of Fabric in the Export obligation and the details of raw material used in garment is verified and certified in the shipping bill by Customs Authority. Further stated that their overseas buyer has postponed the deliveries due to Covid-19 out bread and huge unsold stock at their outlets. They buyer has issued extend the deliveries to September 2021. They are one of the reputed manufacture exporter holding a valid two star Export House Status Certificate and all their imports were made well within the framework of policy and procedure only. Hence, requested for extension of EO of above mentioned advance authorization.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 11 M/s. A-1 Fence Products Company, Thane
F. No. HQRPRCAPPLY00099830AM21
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Extension of EOP against Advance Authorization No.0310820970 dated 15.05.2018.

The applicant stated that due to recent pandemic Covid-19 situation, their office were not operative, hence they were not able to apply 2nd EOP extension in time. Export / import are effected very badly globally, getting new orders and supply in time becoming more challenging. Due to labor migration, their plant was also not operative and it's decreased in their production capacity. Even shipping industry have effected due to the current pandemic situation. There is a severe shortfall in availability of ships and containers in the international market. The container availability has been completely disrupted and waiting period has shot up significantly. They have completed 29.81% in quantity-wise and 61.438% of value-wise on prorate basis of their import. Now, they have confirmed export orders for this product and will do full exports in 6 months from the date of endorsement of EOP. Hence, requested to consider 2nd EO extension period for 6 months against the above said advance authorization.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committed decided to allow EOP extension of Advance Authorization No.0310820970 dated 15.05.2018 for a period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, on the unfulfilled FOB Value as on date of expiry of original/extended EO period. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 12 M/s. Annai Flour Mills P Ltd., Chennai
F. No. HQRPRCAPPLY00008280AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Extension of time for clearance of Pulses already arrived.

The applicant stated that they are requesting for condonation of delay in import of 125 MT of Tur / Pigeon Peas against Import Authorisation No.0419089470 dated 15.10.2020 which were shipped from Tanzania on 02.11.2020 but has arrived into Chennai sea Port on 17.01.2021 instead of 31.12.2020 time allowed in import authorization as the delay is merely on account of corona epidemic. The approval of their approved case was conveyed by EFC Committee in DGFT to RA on 26.05.2020 but RA, Chennai was issued an import authorization after 5 months time on 15.10.2020 which is due to lack of working staff in RA due to corona epidemic. Their confirmed order dated 02.11.2020 was although handed over by Tanzania supplier to their Customs Authority & Custodian well before on 02.11.2020 (date of shipped on Board) and the consignment has left Tanzanian port on 04.11.2020 but it has arrived in Chennai port on 17.01.2021. The Normal time for movement of sea shipment from Tanzania to Chennai port is 15 days but due to corona epidemic it has taken more than 2 months in their case, which due to highest level of Corona epidemic between October 2020 to January 2021, resulting in slowdown in all operation workings due to lack of workers and lesser movement of sea ships between foreign countries. It has been provided under of para 2.17 read with para 9.11 of HBP that the date of imports by sea is reckoned with reference to date of shipment / dispatch of goods from supplying country as per date affixed on the bill of lading and not the date of arrival of goods at an Indian port. The date of shipped on board in their case is 02.11.2020 which is much within 31.12.2020. Hence, requested for condonation of 17 days of delay in arrival of their import consignment of 125 MT of Tur / Pigeon Peas Pulses on 17.01.2021 against Bill of Entry No.2417787 dated 19.01.2021 as there has been lack of manpower due to corona Epidemic for which authorization could be issued late by more than 4 months by RA and further higher time taken in sea shipment from Tanzania Port.

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

(Action: Applicant)

Case No. 13 M/s. Shree Hari Agro Industries Ltd., Jaipur
F. No. HQRPRCAPPLY00107167AM21
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Condonation of delay in submission of hard copy of TMA application for the period 01.04.2020 to 30.06.2020.

The applicant stated that due to lockdown and increase in cases of Covid-19 in November and December 2020, the night curfew was imposed in the city of Jaipur. The guidelines issued by the state governments restrict the employees to 50% of the total capacity and the working hours were restricted till 7.00 PM in the evening due to which the offices were required to be closed by the said time. Their responsible person who was in charge of TMA related matters also got infected with Covid-19 during the relevant period. In such a situation the office staffs was reluctant to coming to office and preferred work from home. Due this reason, they were not able to comply the Para 7(A) 01 (f) of PN No.82 dated 29.03.2019. Hence, requested for condonation of delay in submission of hard copy of TMA application for the above mentioned period.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request for condonation of delay in submission of TMA application for the period 01.04. 2020 to 30.06.2020. The firm shall approach RA concerned within 60 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 14 M/s. Desai Agrifoods Pvt. Ltd., Gujarat
F. No. HQRPRCAPPLY00133409AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Condonation of Delay in filing TMA application for the period July, 2019 to September, 2019.

The applicant stated that they have prepared TMA application against ECom ref. No. 5201004296001014342 8 dated 25.11.2020 for FY July, 2019 to September, 2019.

But while trying to submit the said application error occurred as submission date exceeds. They further clarify that due to lockdown and current situation of pandemic corona virus staff are not coming to office and doing work from home and all documents are lying in office and also travelling are allowed only essential services in the city. Therefore they could not finalize the TMA application before the due date. Still we are facing the problem of staff, as they are not willing to come office in fear of spread of Covid-19.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request for condonation of delay in submission of TMA application for the period 01.07.2019 to 30.09.2019. The firm shall approach RA concerned within 60 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Surat)

Case No. 15 M/s. Eternal Globie, Nashik
F. No. HQRPRCAPPLY00136558AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Condonation of delay in submission of hard copy of TMA Application for the period 01.03.2019 to 31.03.2019.

The applicant stated that they have applied TMA online for March, 2019 to March 2019. They have submitted online but hard copy could not be submitted within 30 days due to Covid-19. It was submitted late so their application was rejected from RA, Mumbai. Hence, requested to accept their application issued TMA subsidy from Quarter March 2019 to March 2019.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede to the request for condonation of delay in submission of Hardcopy of TMA application for the period 01.03.2019 to 01.03.2019. The firm shall approach RA concerned within 60 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 16 M/s. Eternal Globie, Nashik
F. No. HQRPRCAPPLY00137963AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Condonation of delay in submission of hard copy of TMA Application for the period 01.04.2019 to 30.06.2019.

The applicant stated that they had applied TMA online for April 2019 to June 2019. They have submitted online but hard copy could not be submitted within 30 days due to Covid-19. Its submitted late so their application rejected from RA, Mumbai. Hence, requested to accept their application issued TMA subsidy from Quarter April 2019 to June 2019.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of covide-19 Pandemic firm has faced the problem which was beyond their control. Accordingly, decided to accede to the request for condonation of delay in submission of Hardcopy of TMA application for the period 01.04.2019 to 30.06.2019 . The firm shall approach RA concerned within 60 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 17 M/s. TGV Sraac Limited, Hyderabad
F. No. HQRPRCAPPLY00138453AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: To allow MEIS benefit against 06 Shipping Bill No.2966729 dated 12.09.2015, 3503897 dated 12.10.2015, 3747829 dated 26.10.2015, 4400105 dated 30.11.2015, 2151776 dated 31.07.2015 and 4100487 dated 13.11.2015.

The applicant stated that in their 06 shipping bills, country of destination was wrongly filed as Democratic Peoples Republic of Korea (North Korea) instead of Republic of Korea (South Korea). They have obtained amended letter from Customs for the said 6 shipping bills. Hence, requested to give access to file the shipping bills for MEIS Scheme.

Decision: The Committee having discussed the case at length observed that manual amendments done in the shipping bills by customs department are not transmitted online in the automated processing of MEIS applications. Moreover, the responsibility of correct entry in System always lies with the firm. Accordingly, it found no merit in it and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 18 M/s. Jindal (India) Limited, Howrah
F. No. HQRPRCAPPLY00139039AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Waiver of composition fees for extension EO Period against Advance Authorization No.0210209688 dated 20.01.2020.

The applicant stated that they are regular exporter of Steel Pipes, Steel Sheets Galvanised, Steel Sheets Colour Coates and Aluminium Foils having their IEC 0288010159. For export of steel pipes they had obtained the subject authorization and imported 10241.230 MT of HR Coils. Originally export product was black pipes. Because of Covid-19 situation market shrank and they amended the authorization to export Galvanised pipes also. Presently based on actual import made their export obligation is 7429 MT of Black pipe and 2500 MT of Galvanised Pipes. They have to export the balance quantity. Immediately after the import Covid-19 pandemic started their export import business is hardly hit. They had to close down their unit and operation in Custom, Dock, etc., was restricted. Further due to second wave of Covid-19, local lockdown was announced and again various operations towards imports and exports have been affected. Their original EOP was till 20.07.2021 and because of the situation as explained herein above, it was not possible to complete export in time. They need to have extension of EO period for 6 months. For EOP extension composition fees are required to be paid as per provision laid down. In the instant case composition fee involved in Rs.10.72 lacs. Payment of this much of composition fees for non-fulfillment of EO for reasons beyond their control, will be a great burden on them in the prevailing situation. Hence, requested for relaxation of Para 4.42(e) towards waiver of composition fees for EOP extension.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm. It also observed that 2 opportunities of EO extension are already available as per extant FTP/HBP. Accordingly, it decided to reject the request of the firm.

(Action: Applicant)

Case No. 19 M/s. Diamond Engineering (Chennai) Pvt. Ltd., Tamil Nadu
F. No. HQRPRCAPPLY00139461AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Extension of EOP against 3 Advance Authorization No.(i) 0410165164 dated 04.02.2019, (ii) 0410165064 dated 04.01.2019 and (iii) 0410165330 dated 15.03.2019.

The applicant stated that during the lockdown period from 24.03.2020 to till date, the company is functioning with 50% of employees following rules & regulation of the government and thereby the volume of production is drastically reduced to 50%. The volume of production quantity is much lower than Break Even point and the Company is incurring heavy production loss due to Covid-19. Most of the employees in the worker category have come and work at their factory from Northern side of India. However, due to various restriction & condition of Covid-19 imposed by the state Government from time to time, they have migrated back to their native place and not returned to their duty so far. So, their production planning is severely affected and not performed at 100% due to the restriction of Covid-19 imposed by the State Government from time to time. During the current scenario of Covid-19 indigenous raw materials, consumables and transportations cost are increased by the supplier. In order to complete the production for export shipment at right time, the company is purchasing all the type of indigenous manufacturing materials with the higher cost. Even the company is preferred to buy all the martial with higher cost; they could not able to buy all type of indigenous materials due to scarcity and not availability of martial in the open market. So, their original production plan is severally collapsed due to non-availability of required raw materials and consumables in the open market. Even they completed all production pertaining to export, they could not able to offer such finished products under the export clearance to the foreign buyer at the right time, due to absence of international flight facilities

available to them. It is severely affecting their continuous manufacturing process and increased overall production overhead with reduced level of production output. As per the terms of export contract and quality plan released by the foreign customers, various stage inspections are essentially required to offer during the work in progress. Such work in progress is continuously held up for long time in shop floor due to want of inspection from the foreign customer. But they could not visit India due to restriction of Covid-19 imposed by their government. All their shipments covered under the above referred authorizations have been commenced and completed during the lockdown period of Covid-19 in 1st & 2nd wave. Based on the above facts and containing effects & consequences of Covid-19 in first and second wave, they could not able to complete the production as per their original plan and it lead to delay in completion of export shipment.
However in the critical situation they have completed the EO with delay for the above referred advance license and they request to consider the effects & consequences of Covid-19 in first & second wave and grant extension of time limit of 18 months for completing export obligation and to grant waiver for charging applicable composition fee for the delay in completing of EO. They have completed the export obligation against Advance Authorizations No.0410165164 dated 04.02.2019 on 20.08.2020 (17 days delay), against Advance Authorisation No.0410165064 dated 04.01.2019 on 10.06.2021 (5 months 8 days delay) and against Advance Authorisation No.0410165330 dated 15.03.2019 on 22.02.2021 (8 months 7 days delay).

Decision: The Committee went through the submission made by the firm and after discussing the matter at length, the Committee decided the following:

(i) EOP extension of Advance Authorizations No.0410165164 dated 04.02.2019 allowed up to 31.08.2020 only for regularization purpose.
(ii EOP extension of Advance Authorizations No.0410165064 dated 04.01.2019 allowed up to 30.06.2021 only for regularization purpose.
(iii) EOP extension of Advance Authorizations No.0410165330 dated 15.03.2019 allowed up to 28.02.2021 only for regularization purpose.

The firm shall pay composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Chennai)

Case No. 20 M/s. Tafe Motors and Tractors Limited, MP
F. No. HQRPRCAPPLY00139664AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: To allow filing of MEIS application beyond 180 days given in decision of PRC Meeting no. 24/AM20 dated 17.12.2019, read with decision of PRC Meeting dated 04/AM21 dated 02.07.2020.

This is review case of PRC Meeting No. 24/AM20 dated 17.12.2019, read with decision of Meeting No.04/AM21 dated 02.07.2020, wherein the Committee decided to allow MEIS benefit against 9 Shipping Bills No.(i) 2889634 dated 17.12.2016, (ii) 2889802 dated 17.12.2016, (iii) 2889802 dated 17.12.2016, (iv) 2890064 dated 17.12.2016, (v) 2890179 dated 17.12.2016, (vi) 2967857 dated 21.12.2016, (vii) 2967842 dated 21.12.2016, (viii) 3087638 dated 27.12.2016 and (ix) 3087649 dated 27.12.2016. The applicant stated that they are seeking relaxation in Para 3.01(g) of HBP 2015-20 to allow them filing of MEIS application beyond the time limit of 180 days given in decision of PRC Meeting No.04/AM21 dated 02.07.2020. The MEIS application filing delay has happened due to various technical difficulties at DGFT and NIC divisions.

Decision: The Committee having examined the statement made by the firm discussed the matter at length. The Committee decided to accede to the request of the firm for condonation of delay in submission of MEIS application of above mentioned 09 shipping bills in RA beyond 180 days from the date of uploading of minutes of PRC Meeting No.04/AM21 dated 02.07.2020. The firm shall approach RA concerned within 90 days of the uploading of the minutes of this meeting.

(Action: Applicant/RA-Bhopal)

Case No. 21 M/s. Infinijewel Synergies Pvt. Ltd., Mumbai
F. No. HQRPRCAPPLY00141106AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Extension of EOP up to 16.07.2021 (19 days) for the export of 95.170 gm of gold.

The applicant stated that they are a jewellery manufacturer and procured gold (Qty: 1 Kg) from M/s. Diamond India Limited, on 30th March 2021 vide Invoice No.OX21G1KMUM168 for Export. As per the policy, they were required to export the finished goods (jewellery) by 27th of June 2021. But due to current situation they were able to do export of 904.830 (90.48%) within the time limit. The remaining exports of 95.170 gms were done on 16th of July 2021. This delay was not intentional but the situations were beyond their control which resulted in the delay. Government of Maharashtra imposed restrictions on 13.04.2021 due to second wave of Covid-19. Being in Mumbai, where local trains are lifeline, only government employees and people in the emergency services were allowed to travel time and lesser work time delayed the production cycle. Hence, requested for extension of 19 days in the obligation period for export the remaining quantity which will help them survive and sail through this challenging situation.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 16.07.2021 for the export of 95.170 gm of Gold made vide Invoice reference No.OX21G1KMUM168 dated 30.03.2021for regularization purpose only.

(Action: Applicant)

Case No. 22 M/s. Brij Honey Pvt. Ltd., Bharatpur
F. No. HQRPRCAPPLY00141341AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Condonation of delay in filing TMA application for the period 01.04.2019 to 30.06.2019 and 01.07.2019 to 30.09.2019.

The applicant stated that they had prepared two (02) TMA applications vide e-com reference no.13169088100009978492 dated 20.11.2019 for the period of 01.04.2019 to 30.06.2019 and e-com reference no.13109088100010129629 dated 27.07.2020 for the period of 01.07 2019 to 30.09 2019 and also paid the requisite fee but while trying to submit said applications error occurred as submission date exceeds. They further clarify that due to lockdown and current situation of pandemic coronavirus, staff were not coming to office and doing work from home and all documents were lying in the office and also traveling allowed only essential services in the city. Therefore, they could not finalise the applications before the due date and still they are facing problem of staff as they are not willing to come office in fear of spread of Covid-19. Hence, requested to allow filling the TMA applications.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of Hardcopy of TMA application for the period 01.04.2019 to 30.06.2019 and 01.07.2019 to 30.09.2019. The firm shall approach RA concerned within 60 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Jaipur)

Case No. 23 Futuristic Packaging Private Limited, Ahmadabad
F. No. HQRPRCAPPLY00142557AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Revalidation of 4 MEIS No.(i) 0819044529 dated 24.01.2019, (ii) 0819044600 dated 28.01.2019, (iii) 0819048397 dated 03.05.2019 and (iv) 0819051666 dated 22.07.2019.

The applicant stated that they have not still registered these MEIS in Customs and they were not aware of MEIS License. When they checked the validity of their MEIS, licenses were expired. Hence, requested for revalidation of above 4 MEIS licenses up to 30.09.2021.

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

(Action: Applicant)

Case No. 24 M/s. Akja Exim Private Limited, Tamil Nadu
F. No. HQRPRCAPPLY00144239AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Extension of EOP against Advance Authorization No.0410163583 dated 10.10.2017.

The applicant stated that the subject advance authorisation is for the export product of Processed Pulses under SION E-36 for import item of Raw Pulses. They couldn't complete the EO in terms of quantity & value within original EOP due to the varying government policies in the last two years and the International market was not conducive for exports. Their buyer had defaulted in the orders contracted and also refused to pay of some exports. This resulted in their account becoming delinquent in bank and their bank account became NPA. Their banking operations were stopped and they were not able to operate, due to recent Covid-19 restriction. Their export markets were all closed. Hence, requested to permit 6 months EOP from the period of approval/endorsement by which they shall be fulfilling EO in terms of quantity and value both with minimum 15% value addition.

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

(Action: Applicant)

Case No. 25 M/s. Akja Exim Pvt. Ltd., Tamil Nadu.
F. No. HQRPRCAPPLY00144247AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Extension of EOP against Advance Authorization No.0410165209 dated 13.02.2019.

The applicant stated that the subject advance authorisation is for the export product of Processed Pulses under SION E-36 for import item of Raw Pulses. They couldn't complete EO in terms of quantity & value within original EOP due to the varying government policies in the last two years and the International market was not conducive for exports. Their buyer had defaulted in the orders contracted and also refused to pay of some exports. This resulted in their account becoming delinquent in bank and their bank account became NPA. Their banking operations was stopped and were not able to operate, due to recent Covid-19 restriction. Their export markets were all closed. Hence, requested to permit 6 months EOP from the period of approval/endorsement by which they shall be fulfilling EO in terms of quantity and value both with minimum 15% value addition.

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

(Action: Applicant)

Case No. 26 M/s. Kamala International Exim Private Limited, Hyderabad

F. No. 01/60/162/631/AM19/PRC
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Revalidation, EODC and Transferability of DFIA No.0910060663 dated 15.07.2014.

This is review case of PRC Meeting No.25/AM21 dated 16.03.2021 (Case No.04), wherein the Committee defer the case to seek a detailed report from RA, Hyderabad in chronological order. The report has since been received.
The applicant stated that the original DFIA was submitted for revalidation, EODC & Transferability to the RA, Hyderabad which was rejected since the inputs actually used in the product exported have not been specifically indicated in the Shipping Bills through which exports were made after 01.08.2013. The above mentioned DFIA was issued after issuance of Notification No.31 dated 01.08.2013 only with inputs in generic item description as per the SION. In compliance to the Notification they had requested the Customs Authorities to incorporate the same in the shipping bills. But the Custom Authorities have denied to enter the specific input details in the Shipping Bills stating that there is no software available for the Custom Officers to mention the name of the specific inputs. They like to mention that this fact has been confirmed by DG System of CBEC way back in 2017. Hence, requested for Revalidation, EODC and Transferability of above mentioned DFIA.

Decision: The Committee reviewed the case on the basis of justification submitted by the firm along with report received from RA, Hyderabad and it decided to defer the case for further detailed examination in the matter in light of decisions taken by PRC in the past. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant /PRC-Division)

Case No. 27 M/s. Ankit Biscuits Pvt. Ltd., Kattedan (Hyderabad)
F.No.01/60/162/625/AM19/PRC
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Revalidation, EODC and Transferability of DFIA No.0910058150 dated 05.11.2013.

This is review case of PRC Meeting No.25/AM21 dated 16.03.2021 (Case No.05), wherein the Committee defer the case to seek a detailed report from RA, Hyderabad in chronological order. The report has since been received.

The firm stated that the original DFIA was submitted for revalidation, EODC & Transferability to the RA, Hyderabad. The above mentioned DFIA was issued after issuance of Notification No.31 dated 01.08.2013 only with inputs in Generic item Description as per the SION. In compliance to the Notification they produced declaration containing the specific inputs utilises in the export product and requested the Customs Authorities to incorporate the same in the shipping bills. But the Custom Authorities have denied to enter the specific input details in the Shipping Bills stating that there is no software available for the Custom officers to mention the name of the specific inputs. They like to mention that this fact has been confirmed by DG System of CBEC way back in 2017. Hence, requested for Revalidation, EODC and Transferability of above mentioned DFIA.

Decision: The Committee reviewed the case on the basis of justification submitted by the firm along with report received from RA, Hyderabad and it decided to defer the case for further detailed examination in the matter in light of decisions taken by PRC in the past. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant /PRC-Division)

Case No. 28 M/s. Pahal Foods Pvt. Ltd., Hyderabad
F. No. 01/60/162/635/AM19/PRC
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Revalidation, EODC and Transferability of 5 DFIA No.(i) 0910058202 dated 13.11.2013, (ii) 0910060195 dated 23.05.2014, (iii) 0910061032 dated 25.09.2014, (iv) 0910061033 dated 25.09.2014 and (v) 0910061671 dated 05.03.2015.

This is review case of PRC Meeting No.25/AM21 dated 16.03.2021 (Case No.06), wherein the Committee defer the case to seek a detailed report from RA, Hyderabad in chronological order. The report has since been received.

The firm stated that the original DFIA were submitted for revalidation, EODC & Transferability to the RA, Hyderabad, which were rejected since the inputs actually used in the product exported have not been specifically indicated in the Shipping Bills through which exports were made after 01.08.2013. All these DFIAs were issued after issuance of Notification No.31 dated 01.08.2013 only with inputs in Generic item Description as per the SION. In compliance to the Notification they had requested the Customs Authorities to incorporate the same in the shipping bills. But the Custom Authorities have denied to enter the specific input details in the Shipping Bills stating that there is no software available for the Custom Officers to mention the name of the specific inputs. They like to mention that this fact has been confirmed by DG System of CBEC way back in 2017. Hence, requested for Revalidation, EODC and Transferability of above mentioned DFIA.

Decision: The Committee reviewed the case on the basis of justification submitted by the firm along with report received from RA, Hyderabad and it decided to defer the case for further detailed examination in the matter in light of decisions taken by PRC in the past. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant /PRC-Division)

Case No. 29 M/s. Singhania Foods International, Hyderabad
F. No. 01/60/162/626/AM19/PRC
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Revalidation, EODC and Transferability of 2 DFIA No.0910057626 dated 19.09.2013 and 0910061510 dated 08.01.2015

This is review case of PRC Meeting No.25/AM21 dated 16.03.2021 (Case No.07), wherein the Committee defer the case to seek a detailed report from RA, Hyderabad in chronological order. The report has since been received.

The firm stated that the original DFIA were submitted for revalidation, EODC & Transferability to the RA, Hyderabad, which were rejected since the inputs actually used in the product exported have not been specifically indicated in the Shipping Bills through which exports were made after 01.08.2013. These DFIA were issued after issuance of Notification No.31 dated 01.08.2013 only with inputs in Generic item Description as per the SION. In compliance to the Notification they had requested the Customs Authorities to incorporate the same in the shipping bills. But the Custom authorities have denied to enter the specific input details in the Shipping Bills duly stating that there is no software available for the Custom Officers to mention the name of the specific inputs. They like to mention that this fact has been confirmed by DG System of CBEC way back in 2017. Hence, requested for Revalidation, EODC and Transferability of above mentioned DFIA. Hence, requested for Revalidation, EODC and Transferability of above mentioned DFIA.

Decision: The Committee reviewed the case on the basis of justification submitted by the firm along with report received from RA, Hyderabad and it decided to defer the case for further detailed examination in the matter in light of decisions taken by PRC in the past. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant /PRC-Division)

Case No. 30 M/s Navratan Speciality Chemicals LLP, Ahmedabad, Gujarat
F.No.01/60/162/453/AM21/PRC
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Second EOP extension Advance Authorization No.0810139672 dated 07.02.2017 and accounting of export of 2 Shipping Bills No.5003858 dated 20.06.2019 and 5358769 dated 05.07.2019 under Advance Authorization Advance Authorization No.0810139672 dated 07.02.2017 instead of Advance Authorisation No.0810146033 dated 22.08.2019.

The applicant stated that they are requesting for second EOP extension of Advance Authorisation No.0810139672 dated 07/02/2017 and accounting of export of two shipping bills No.5003858 dated 20.06.2019 and 5358769 dated 05.07.2019 under Advance Authorisation No.810139672 dated 07.02.2017 instead of Advance Authorisation No.0810146033 dated 22.08.2019 for regularization and discharge of export obligation of Advance Authorisation No.0810139672 dated 07.02.2017.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 31 M/s. Mukta Arts Ltd., Mumbai
F. No. HQREPCGPRAPP00136088AM22
PRC Meeting No.11/AM22 dated 17.09.2021

Subject: Relaxation in maintaining the Average EO imposed on the 3 EPCG Authorization No.0330000345 dated 02.06.2000, 0330004540 dated 22.10.2003 and 0330006644 dated 07.09.2004 by treating exports of film content by Tapes / CDs as Service exports and not Physical Exports

This is review case of PRC Meeting No.25/AM20 dated 24.12.2019 (Case No.20), wherein the Committee rejected the case. The applicant stated that they are service providers and the referred 3 EPCG Licences have been issued in the years 2000, 2003 and 2004, wherein terms of Para 57 of the relevant Policy Service Providers were exempted to maintain Average Export Obligation irrespective of the fact that exports being made in Physical or soft for Condition for Fulfilment of Export Obligation Par 5.7.6 in case of export of goods relating to handcraft, handlooms, cottage, Silk sector, agriculture aqua-culture, animal husbandry, floriculture, horticulture, pisciculture, viticulture, poultry, sericulture and services, the export obligation shall be determined in accordance with paragraph 5.1 of the Policy, but the licence holder shall not be required to maintain the average level of exports as specified in paragraph 5.4 (0) and 59 of the Policy With effect from 1st April 2007, vide Public Notice No 01/2007 dated 19/04/2007, the above para 5.7.0 was amended to exclude Services from the list of exempted categories for maintaining Average Export obligation. As such Service Providers w.e.f 1st Apr 2007 was required to maintain the average export obligation. Also they humbly wish to submit that in their case of physical exports, the value of medium (Film Tape etc.) is negligible whereas the main volume is of the content (software). It is significant to note that on 15/05/2011, in case of Licence No. 0330000345 dated 02.06.2000, the Regional Licencing Authority had deleted the Average Export Obligation imposed considering the fact that they are Service Providers Relevant Amendment Sheet no. 3 confirming the name is attached herewith for your ready reference. However, subsequently they insisted that the same will be exempted only on exports in soft forms and not on physical form is therefore their request that since their Licences were issued prior to 1/4/2007, as Service providers they should be exempted from maintaining AEO irrespective of the exports being in physical or soft form.

Decision: The Committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

(Action: Applicant/PRC)

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