Date of Uploading 30 / 12 /2022

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 20.12.2022 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.23/AM23 held on 20.12.2022

The following members were present in the meeting:

1. Shri S.B.S. Reddy — Addl. DGFT
2. Shri Akash Taneja — Addl. DGFT
3. Shri Anil Aggarwal — Addl. DGFT
4. Dr. S.K. Bansal — 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. Axora Resources Limited, Kolkata	1
2.	M/s. Bos Natural Flavors Private Limited, Perumbavoor	2
3.	M/s. Undercarrige and Tractor Parts Pvt Ltd., Mumbai	3
4.	M/s. Radium Industries, Coimbatore	4
5.	M/s. Varun Beverages Limited, Sanganer	5&6
6.	M/s. Vrijesh Natural Fibre & Fabrics India Pvt. Ltd., Mumbai	7
7.	M/s. Plant Lipids Pvt Ltd., Kerala	8
8.	M/s. Matrix Clothing Pvt. Ltd., Gurgaon	9
9.	M/s. Radnik Exports, Gurgaon	10 to 12
10.	M/s. Rahul Agro Industries, Ajmer	13
11.	M/s. Pahwa Manufactures, Sitapur (UP)	14&15
12.	M/s. Next Polymers Limited, Mumbai	16 to 19
13.	M/s. Privi Exports Pvt. Ltd., Kolkata	20
14.	M/s. Jubilant Ingrevia Limited, Noida	21
15.	M/s. Ratnamani Metals and Tubes Limited, Ahmedabad	22
16.	M/s. Seth Steelage Pvt. Ltd., Mumbai	23
17.	M/s. Bakewell Biscuits Pvt. Ltd., Delhi	24
18.	M/s. Prayagh Nutri Products Pvt. Ltd., Hyderabad	25
19.	M/s. Zenith Birla Steels Pvt. Ltd., Mumbai	26
20.	M/s. Jindal Poly Films Limited, New Delhi	27

21.	M/s. Anshul Life Sciences, Mumbai	28
22.	M/s. Kumar Organic Products Limited, Bangalore	29
23.	M/s. K. W. Carpet Co., Jaunpur	30
24.	M/s. Maneesh Pharmaceuticals Limited, Mumbai	31
25.	M/s. S S Automotive Private Limited, New Delhi	32
26.	M/s. Textrade International Limited, Mumbai	33
27.	M/s. VKS Hytech Private Limited, Panchkula	34
28.	M/s. Syngenta India Limited, Pune	35
29.	M/s. Unitop Chemicals Pvt. Ltd, Mumbai	36
30.	M/s. Bhawani Motor Company, Mumbai	37
31.	M/s. The West Coast Weaving Establishment, Kannur	38
32.	M/s. Wells Fargo International Solutions Pvt. Ltd., Hyderabad	39
33.	M/s. Altra Industrial Motion India Pvt Ltd., Pune	40
34.	M/s. Veer-O-Metals Pvt. Ltd., Bangalore	41&42
35.	M/s. Best Value Chem Pvt. Ltd., Vadodara	43
36.	M/s. Glenmark Pharmaceuticals Limited, Mumbai	44 to 46
37.	M/s. Jubilant Ingrevia Limited, Noida	47
38.	M/s. Sonu Exim Pvt. Ltd., New Delhi	48
39.	M/s. Polycab India Ltd., Mumbai	49
40.	M/s. ITAN Jewels Pvt. Ltd., Mumbai	50

Case No. 01 **M/s. Axora Resources Limited, Kolkata**
F.no. HQRPRCAPPLY00003598AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Extension of EOP against Advance Authorization No.0210209724 dated 28.01.2020.

The applicant stated that they are manufacturing Lead Ingots with purity of 99.97% to 99% and Lead Alloy under Brand Name "AX "at their plant and they exported product Like lead Ingot, Lead Alloy, Aluminium Alloy to countries like South Korea, Taiwan, Bangladesh and other countries. They could not complete the EO due to Covid-19 outbreak and also they could not get the export order for this product during this period. Hence they are requesting to allow extension in EOP for further period of six months against subject Advance Authorisation.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to allow EOP extension of Advance Authorization No.0210209724 dated 28.01.2020 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, as above, on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 02 **M/s. Bos Natural Flavors Private Limited, Perumbavoor**
F.no. HQRPRCAPPLY00003657AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Extension of EOP against Advance Authorization No.1010060029 dated 17.09.2018.

The applicant stated that the delay in export was due to the late receipt of samples approval from their buyer and the sudden change of Directors and purchase personal of their client was delayed the samples. Therefore, they could not fulfil the EO in time and they need the relaxation for one Bill of Entry No.8276878 dated 01.01.2018. Hence they are requesting to allow extension in EOP for regularisation purposes against subject Advance Authorisation.

Decision: The Committee discussed the case at length and decided to defer the case and ask the applicant to submit more detail in support of their request.

(Action: Applicant)

Case No. 03 **M/s. Undercarrige and Tractor Parts Pvt. Ltd., Mumbai**
F.no. HQRPRCAPPLY00003653AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Extension of EOP against 5 Advance Authorization No.(1) 0310813834 dated 07.06.2017, (2) 0310819089 dated 12.02.2018, (3) 0310819417 dated 26.02.2018, (4) 0310821206 dated 24.05.2018, (5) 0310828594 dated 25.04.2019.

This is the review case of PRC in its Meeting No.13/AM23 dated 01.09.2022 (case no.29). The applicant stated that their 5 Advance licences extension validity expired around the Covid-19 pandemic period. There was already chaos and fatalities around their factory in Kolhapur which was always in Red Zone and the company had also faced severe financial challenges in this prolonged covid pandemic. There was limited availability of staff in RA and JNPT Customs Office and the S/Bills were forced to file under Free S/Bills Scheme. They are not in a position to pay the duties and interest on the excess imports especially in the 2 years covid period when no work was happening in the RA and Customs. They are ready to pay the applicable composition fees from the date of endorsement. Hence they are requesting to allow six months extension in EOP against 5 Advance Authorisations as mentioned in the subject.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and hence it decided to maintain the earlier decision of PRC in its Meeting No.13/AM23 dated 01.09.2022 (case no.29).

(Action: Applicant)

Case No. 04 **M/s. Radium Industries, Coimbatore**
F.no. HQRPRCAPPLY00003648AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Extension of EOP against Advance Authorization No.3210079594 dated 06.07.2020.

The applicant stated that they are exporting to M/s. Delmar Lanka Pvt. Ltd., Srilanka and due to the container shortage throughout the world, they are not able to on export authorization period. Also due to the Srilanka economic crisis and political instability their customer could not able to make the Advance payment. Hence they are requesting to allow extension in EOP for further period of six months against subject Advance Authorisation.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. The Committee decided to allow EOP extension of Advance Authorization No.3210079594 dated 06.07.2020 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, as above, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Coimbatore)

Case No. 05 **M/s. Varun Beverages Limited, Sanganer**
F.no. HQRPRCAPPLY00003646AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Extension of EOP against Advance Authorization No.1310049549 dated 17.03.2020.

The applicant stated that the onset of Covid-19 and lockdowns became a big detriment to their business where their volumes even in the domestic market fell by 50% and same trend was prevailing in the other parts of the world where massive and long lockdowns created havoc and most business were on the verge of shutdown due to covid-19. The impact of slowdown was so immense that could not fulfil their E.O. for 2 years in succession. Their product (Metal Crown Cork) is mainly dependent on retail market and walk in customers in major restaurant, shops, malls etc which were closed for major part of 2 years worldwide. Supplies were also effected due to slowdown. Hence they are requesting to allow six months extension against subject Advance Authorisation.

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 of Advance Authorization No.1310049549 dated 17.03.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fees @0.5% per month, 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 of the extension period granted as above, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Jaipur)

Case No. 06 M/s. Varun Beverages Limited, Sanganer
F.no. HQRPRCAPPLY00003647AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Extension of EOP against Advance Authorization No.1310049564 dated 27.04.2020.

The applicant stated that the onset of Covid-19 and lockdowns became a big detriment to their business where their volumes even in the domestic market fell by 50% and same trend was prevailing in the other parts of the world where massive and long lockdowns created havoc and most business were on the verge of shutdown due to covid-19. The impact of slowdown was so immense that could not fulfil their E.O. for 2 years in succession. Their product (Metal Crown Cork) is mainly dependent on retail market and walk in customers in major restaurant, shops, malls etc which were closed for major part of 2 years worldwide. Supplies were also effected due to slowdown. Hence they are requesting to allow six months extension against subject Advance Authorisation

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 of Advance Authorization No.1310049564 dated 27.04.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fees @0.5% per month, 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 of the extension period granted as above, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Jaipur)

Case No. 07 M/s. Vrijesh Natural Fibre & Fabrics India Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00003643AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Extension of EOP against Advance Authorization No.0310835141 dated 02.03.2020.

The applicant stated that due to attack covid-19 corona year 2020, and levied lockdown and closed country with closed international market, they are unable to fulfill the export obligation in time. Hence they are requesting to allow six months extension against subject Advance Authorisation to fulfill the balance EO.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. The Committed decided to allow EOP extension of Advance Authorization No.0310835141 dated 02.03.2020 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 as above, on the unfulfilled FOB Value. 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. 08 **M/s. Plant Lipids Pvt. Ltd., Kerala**
F.no. HQRPRCAPPLY00003621AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Extension of EOP against Advance Authorization No.1010060451 dated 13.04.2020.

The applicant stated that they manufacturer-exporter of Spice Oil and Leoresin since 1979 and export products includes Oil and Oleoresin of a large spectrum of Spices. They procure raw materials like Turmeric, Black Pepper, While Pepper, Mace, Rosemary etc under Advance Authorisation Scheme. They have nearly 35 live AA for which for both export and import are under progress but unfortunately due to oversight a few entries in their records were skipped against subject AA. They traced out the error and completed the exports within 25th August, 2022. Due to Covid-19 Pandemic their work and record maintenance were affected their Advance Authorisations. Hence they are requesting to allow Eleven months extension in EOP against subject licence upto 07.09.2022 for regularisation of export.

Decision: The Committee examined the case on the basis of submission made by the firm and it decided to defer the case and ask the firm to submit more detail along with copy of license for taking the decision.

(Action: Applicant)

Case No. 09 **M/s. Matrix Clothing Pvt. Ltd., Gurgaon**
F.no. HQRPRCAPPLY00003622AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Extension of EOP Advance Authorization No.0510413248 dated 07.01.2020.

The applicant stated that they are exporting regularly quality readymade garments to buyers globally, however, in the wake of Covid-19 the demand for products slowed down globally because of changed schedules of importing country and expected orders did not mature. This AA was issued almost simultaneously with the onset of Covid-19 due to which they were not able to make substantial exports under the said AA. They were not fulfilled the E.O. within stipulated time period. Hence they are requesting to allow six months extension against subject Advance Authorisation to fulfil the balance EO.

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 of Advance Authorization No.0510413248 dated 07.01.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted as above, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 10 M/s. Radnik Exports, Gurgaon
F.no. HQRPRCAPPLY00003627AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Extension of EOP against Advance Authorization No.0510413392 dated 20.01.2020.

The applicant stated that due to cancellation of order they could not utilise the imported fabric against the subject authorisation. Now they received the fresh order from the buyer to utilise the imported fabric. Hence they are requesting to allow six months extension against subject Advance Authorisation to fulfil the EO.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. The Committee decided to allow EOP extension of Advance Authorization No.0510413392 dated 20.01.2020 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 as above, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 11 M/s. Radnik Exports, Gurgaon
F.no. HQRPRCAPPLY00003628AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Extension of EOP against Advance Authorization No.0510413708 dated 26.02.2020.

The applicant stated that due to cancellation of order they could not utilise the imported fabric against the subject authorisation. Now they received the fresh order from the buyer to utilise the imported fabric. Hence they are requesting to allow six months extension against subject Advance Authorisation to fulfil the EO.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. The Committee decided to allow EOP extension of Advance Authorization No.0510413708 dated 26.02.2020 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 as above, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 12 **M/s. Radnik Exports, Gurgaon**
F.no. HQRPRCAPPLY00003644AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Extension of EOP against Advance Authorization No.0510413721 dated 27.02.2020.

The applicant stated that due to cancellation of order they could not utilise the imported fabric against the subject authorisation. Now they received the fresh order from the buyer to utilise the imported fabric. Hence they are requesting to allow six months extension against subject Advance Authorisation to fulfil the EO.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. The Committee decided to allow EOP extension of Advance Authorization No.0510413721 dated 27.02.2020 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 as above, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 13 **M/s. Rahul Agro Industries, Ajmer**
F.no. HQRPRCAPPLY00003635AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of Adv. Authorization No.1310049265 dated 22.04.2019.

The applicant stated that they got these licenses revalidated from time to time but due to Covid-19 and lockdown they could not utilized the said licenses. In the meantime they approached the international supplier and sent advance payments for imports. Now overseas supplier is not refunding their advance payment and insisted for taking the delivery. Hence they are requesting to allow six revalidation against Three Advance Authorisations to complete the import.

Decision: The Committee examined 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. 14 M/s. Pahwa Manufactures, Sitapur (UP)
F.no. HQRPRCAPPLY00003603AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Second Revalidation of Restricted Items Import License No.0619031843 dated 11.09.2020.

The applicant stated that they are manufacturing company of making shot gun cartridges and importing some components from GCA countries and import period of subject Advance Authorisation has been expired on 10.09.2022. Due to covid-19 factories across Europe are running 25% of their capacity only, therefore, they are struggling hard to get required raw material. Now their supplier are ready to supply the components around October and November. Hence they are requesting to allow six month revalidation against subject Advance Authorisation.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length and it decided to defer the case.

(Action: Applicant)

Case No. 15 M/s. Pahwa Manufactures, Sitapur (UP)
F.no. HQRPRCAPPLY00003600AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Second Revalidation of Restricted items Import License No.0619031842 dated 11.09.2020.

The applicant stated that they are a manufacturing company & regular importer of raw material for their manufacturing use only. Due to Covid19 production has been disturbed in every factory from where they are procuring these raw material & now due to summer holidays dispatch of material is also delayed. Hence they are requesting to allow validation for import license no.0619031842 dated 11.09.2020.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length and it decided to defer the case.

(Action: Applicant)

Case No. 16 **M/s. Next Polymers Limited, Mumbai**
F.no. HQRPRCAPPLY00003665AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of Advance Authorization No.0310824834 dated 31.10.2018.

The applicant stated that they have not done import as after issuance of Advance Authorisation. Export was slow and also import prices were high so they have received exports order and completed export obligation and completed export obligation at the time of EODC and they have taken extension but unable to import. Now they have export orders in hand and import prices are competitive, therefore they required revalidation of AA to import the raw material for export. Hence they are requesting to allow six month revalidation against subject licence.

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

(Action: Applicant)

Case No. 17 **M/s. Next Polymers Limited, Mumbai**
F.no. HQRPRCAPPLY00003662AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of advance authorization No.0310823120 dated 17.08.2018.

The applicant stated that they have not done import as after issuance of Advance Authorisation. Export was slow and also import prices were high so they have received exports order and completed export obligation and completed export obligation at the time of EODC and they have taken extension but unable to import. Now they have export orders in hand and import prices are competitive, therefore they required revalidation of AA to import the raw material for export. Hence they are requesting to allow six month revalidation against subject licence.

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

(Action: Applicant)

Case No. 18 M/s. Next Polymers Limited, Mumbai
F.no. HQRPRCAPY00003660AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of Advance Authorization No.0310823376 dated 29.08.2018.

The applicant stated that they have not done import as after issuance of Advance Authorisation. Export was slow and also import prices were high so they have received exports order and completed export obligation and completed export obligation at the time of EODC and they have taken extension but unable to import. Now they have export orders in hand and import prices are competitive, therefore they required revalidation of AA to import the raw material for export. Hence they are requesting to allow six month revalidation against subject licence.

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

(Action: Applicant)

Case No. 19 M/s. Next Polymers Limited, Mumbai
F.no. HQRPRCAPLY00003659AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of Advance Authorization No.0310825084 dated 16.11.2018.

Authorisation. Export was slow and also import prices were high so they have received exports order and completed export obligation and completed export obligation at the time of EODC and they have taken extension but unable to import. Now they have export orders in hand and import prices are competitive, therefore they required revalidation of AA to import the raw material for export. Hence they are requesting to allow six month revalidation against subject licence.

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

(Action: Applicant)

Case No. 20 **M/s. Privi Exports Pvt. Ltd., Kolkata**
F.no. HQRPRCAPPLY00003654AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Re-validation of Advance Authorization No.0210209625 dated 18.12.2019.

The applicant stated that till the date 28.11.2021 the problem was not resolved and they could not submit a transitional amendment application hence they represented the fact to DGFT on 29.11.2021. On 01.04.2022 the problem got resolved and they were able to submit the transitional amendment application of the subject licence. After transitional amendment when they have approached to submit revalidation application through online portal, they have noticed that the period for revalidation to be was showing upto 18.12.2021 which was already been passed and for the reason the licence could not be revalidated and they were deprived from their legitimate import eligibility. Hence they are requesting to allow revalidation of subject licence to complete the import.

<u>Decision:</u> The Committee discussed the case on the basis of statement made by the firm and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement to the extent of 100% export against Advance Authorisation No.0210209625 dated 18.12.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 21 **M/s. Jubilant Ingrevia Limited, Noida**
F.no. HQRPRCAPPLY00003661AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of Advance Authorization No.0510406574 dated 26.11.2018.

The applicant stated that they has issued Advance Licence in terms of Chapter 4 of the HBP having initial validity upto 26.11.2018 and since the RA New Delhi was working with limited staff during the period and could not process their application. In the meantime a Trade Notice No.35/2020-21 dated 12.11.2019 announced that the services for amendment of any AA, EPCG or DFIA licenses would be temporarily suspended till 30th November, 2020. RA could not process their application for revalidation after the expiry of AA in the month of April 2021 due to limited staff and non-availability of systems etc. with them. To avoid any adverse notices from the Customs they had filed the above mentioned AA for clubbing/closure and AA redeemed on 14.6.2022. However, even after clubbing with other AA there has been left balance import of Acetic

Acid Glacial for import. Hence they are requesting to allow six month revalidation against subject licence to import the balance raw material.

Decision: The Committee examined 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. 22 **M/s. Ratnamani Metals and Tubes Limited, Ahmedabad**
F.no. HQRPRCAPPLY00003631AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of 2 Advance Authorization No.0810147135 dated 31.01.2020 and 0810146543 dated 13.11.2019.

The applicant stated that they due to worldwide Covid-19 situation and lack of export orders, they could not completed EO as per the licence. They have fulfilled EO 42.89% in terms of Qty. and 36.64% in terms of Value. They had procured material indigenously/Imported for manufacture of said export product and those were exported to the foreign buyers. However, the major raw material (SS Round Bar) which is containing 21% worth from total allowed import is still pending for import.. Hence they are requesting to allow six month revalidation against subject licence.

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

(Action: Applicant)

Case No. 23 **M/s. Seth Steelage Pvt. Ltd., Mumbai**
F.no. HQRPRCAPPLY00003618AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of Advance Authorisation No.0311001286 dated 02.02.2021.

The applicant stated that they their AA is not available in the system while applying for revalidation, in this regard please note that the said advance licence has been waived by RA on 3.6.2022 and the RA issued the waiver letter without revalidate the import period. While applying for revalidation the AA not showing in the system against which they have raised complaint to RA Mumbai and they informed that subject licence have closed authorisation with application No.ARNADVCAAC0442977AM22 therefore, they are not able to use the same authorisation in any of the services any more. Hence they are requesting to allow six month revalidation against subject licence for import of balance raw materials.

Decision: The Committee discussed the case on the basis of statement made by the firm and in view of the technical audit logs, it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement to the extent of 100% export against Advance Authorisation No.0311001286 dated 02.02.2021. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 24 **M/s. Bakewell Biscuits Pvt. Ltd., Delhi**
F.no. HQRPRCAPPLY0000003625AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of 3 DFIA No.(1) 0511003462 dated 10.07.2021 and (2) 0511004351 dated 27.08.2021.

The applicant stated that they due to Covid-19 lockdown the entire world was disturbed and there were labour problems, the oceans freight was also very high and the raw materials were not available. Therefore they could not import the raw materials and their DFIA has been expired and they could not import the raw materials. Hence they are requesting to allow six month revalidation against subject DFIA.

Decision: The Committee examined 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. Prayagh Nutri Products Pvt. Ltd., Hyderabad**
F.no. HQRPRCAPPLY00003629AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of 3 DFIA No.(1) 0911000819 dated 11.05.2021, (2) 0911000820 dated 11.05.2021 and (3) 0911000766 dated 23.06.2021.

The applicant stated that they due to covid-19 pandemic, there was heavy fluctuation in international market price schedule and there is abnormal hike in international ocean freight charges. They had to wait for their purchases of raw materials because of limitations of availability of resources. Due to this fact they could not utilize their Three DFIA for import of raw materials required for the production of export goods. Hence they are requesting to allow six month revalidation against Three DFIAs as mentioned in the subject.

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

(Action: Applicant)

Case No. 26 M/s. Zenith Birla Steels Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY0000003623AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of 2 DFIA No.0310829287 dated 28.05.2019 and 0310829546 dated 11.06.2019.

The applicant stated that they due to covid-19 pandemic, they could not utilized licence and their DFIA has been expired. Hence they are requesting to allow six month revalidation against DFIA as mentioned in the subject.

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

(Action: Applicant)

Case No. 27 M/s. Jindal Poly Films Limited, New Delhi
F.no. HQRPRCAPPLY00003602AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of Advance Authorization No.0510415001 dated 25.08.2020.

The applicant stated that they have made export of 71% of total allowed quantity and proportionately completed import of major inputs as under PTA & MEG @ 100% as per export made, but one of the inputs i.e. Barium sulphate they have made only 48% of the same as against allowed quantity as per export made. The reason for not completing import of this item is high demand and high international price. Hence they are requesting to allow six month revalidation against subject Advance Authorisation.

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

(Action: Applicant)

Case No. 28 M/s. Anshul Life Sciences, Mumbai

F.no. HQRPRCAPPLY00003604AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of MEIS Scrip No.0319228580 dated 20.05.2019.

The applicant stated that MIES Scrip number 0319228580 dated 20.05.2019 have been transferred on 5.7.2019 in their name from Anshul Specialty Molecule Pvt. Ltd and due to Pandemic in December, 2019 onward could not able to utilize the same while importing. Hence they are requesting to revalidation the MIES Scrp as mentioned in the subject.

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. 29 M/s. Kumar Organic Products Limited, Bangalore
F.no. HQRPRCAPPLY00003601AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Revalidation of 14 MEIS Scrip No.(1) 0719052315 dated 27.01.2020, (2) 3919012829 dated 30.01.2020 (3) 3919012834 dated 31.01.2020, (4) 3919012830 dated 30.01.2020, (5) 3919012832 dated 31.01.2020, (6) 3919012835 dated 31.01.2020, (7) 3919012833 dated 31.01.2020, (8) 0719053639 dated 03.03.2020, (9) 0719053641 dated 03.03.2020, (10) 0719053643 dated 03.03.2020, (11) 3919013215 dated 09.03.2020, (12) 3919013218 dated 09.03.2020, (13) 3919013219 dated 09.03.2020 and (14) 3919013221 dated 09.03.2020.

The applicant stated that they had obtained the MEIS authorizations from the CSEZ and DGFT Bangalore and the validity of these authorizations was up to 02nd March, 2022. Due to sudden resignation of concern employee who was handling this renewal part of MEIS license in the company as well as documents also misplaced by him. Hence most of the projects were rescheduled, as a result their imports were also rescheduled accordingly. Hence they are requesting to allow revalidation of 14 MIES licences for further period of six months.

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. 30 M/s. K. W. Carpet Co., Jaunpur
F.no. HQRPRCAPPLY00003605AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: To allow MEIS benefit against 9 Shipping Bill No.(1) 5171799 dated 28.05.2018, (2) 5457582 dated 09.06.2018, (3) 5080079 dated 29.03.2017, (4) 4298128 dated 22.02.2017, (5) 4613032 dated 08.03.2017, (6) 7258134 dated 28.09.2019, (7) 7584791 dated 14.09.2018, (8) 4791018 dated 11.06.2019 and (9) 7128528 dated 10.12.2020.

The applicant stated that their firm was under DEL during the period 2016 to 2021. During of this period they had processed their claim in time online and tried to submit but claims were not submitted due firm was in DEL. The DEL of firm was cleared in last of 2021 year and then they tried to submit their pending MEIS claim against pending S/Bills. They found that claim value of said S/Bills shown Zero.Due to Covid-19 pandemic shutdown they have very little financial means left to survive and cannot bear to pay such a large MEIS claim. Hence they are requesting to allow MEIS claim against S/Bills expired during the period DEL.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 division)

Case No. 31 M/s. Maneesh Pharmaceuticals Limited, Mumbai
F.no. HQRPRCAPPLY00003596AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: To allow MEIS benefit against shipping bills for the licensing year 2015-16, 2016-17, 2018-19 and 2019-20.

The applicant stated that MEIS application for the S/Bills for the licensing years 2015-16, 2016-17, 2017-18 and 2019-20 as the submission of online application for MEIS was disabled by the DGFT software/system as their firm's name being in DEL. The S/Bills were eventually time barred as their name remained in DEL and could not submit their application for MEIS authorisations. The general criteria for which an exporter is eligible to apply for MEIS authorisation is that the export proceeds should be realized and banker's should upload EBRC's on DGFT website. All the S/Bills covered in the list, export proceeds are realized and EBRC's are uploaded in the DGFT website. Hence they are requesting to allow MEIS claims against the S/Bills for the above mentioned period without any late cut.

Decision: The Committee examined the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 division)

Case No. 32 **M/s. S S Automotive Private Limited, New Delhi**
F.no. 01/60/162/171/AM21/PRC
Meeting No.23/AM23 held on 20.12.2022

Subject: To allow MEIS benefit against 08 time barred Shipping Bill No.(1) 2043708 dated 27.07.2015, (2) 7146122 dated 19.04.2016, (3) 7147019 dated 19.04.2016, (4) 8040332 dated 02.06.2016, (5) 8040450 dated 02.06.2016, (6) 8042580 dated 02.06.2016, (7) 8043126 dates 02.06.2016, (8) 9431632 dated 12.08.2016.

This case in pursuant of Court Order dated 05.08.2022 passed by the Hon'ble High Court of Delhi in WP(C) No.6463/2022 filed by the applicant. The applicant stated that the matter is related to export proceeds which have not been realized because of which they have failed to file claims under MEIS within the stipulated deadlines (which is 3 years from the date of S/Bills) resulting into time barred Shipping Bills. They are not able to claim MEIS benefit against the above 8 shipping bills because DGFT shows zero benefit, online. They could not apply online for MEIS benefit within prescribed period of one year because they did not receive the foreign exchange remittances fom the buyers of their goods in time due to some conflict with foreign buyer over issue of payment. They buyers of their goods were bacing down turn in their country due to which they suffered a lot in their own business activities, in addition to other issues in their country. Hence they could not make the payment in time. They struggled a lot and took various actions on foreign buyers towards recovered of payment and incurred significant amount towards travelling expenses also for settling the dispute. Now they have settled the payment issue with the buyers and realized their payment for the said shipping bills. They are recognised export house and leading exporter of automobile parts and accessories and doing will to contribute towards government revenue and foreign exchange reserve with increased export turnover over time. They are at the verge of bearing financial loss if the shipping bills remains unutilized due to negligence on the parts of foreign buyers. As there has been no shortfall on their part and the amount of MEIS benefit involved is also significant. Hence, they are requesting to allow them to claim MEIS benefit as export has already taken place and foreign exchange has been realized.

Decision: The Committee on the basis of justification furnished by the applicant along with the order of the Hon'ble Court dated 05.08.2022 discussed the matter at length. It observed that 6 Shipping Bill No.(1) 7146122 dated 19.04.2016, (2) 8040332 dated 02.06.2016, (3) 8040450 dated 02.06.2016, (4) 8042580 dated 02.06.2016, (5) 8043126 dates 02.06.2016, (6) 9431632 dated 12.08.2016, out of the 8 impugned shipping bills, payment was realized by the exporter within 3 years from the export date and the eBRCs were also uploaded by the bank before the expiry of the shipping bill. The exporter had the option of availing the benefits with applicable late cut, still no submissions were made by them. As these shipping bills have now become time barred, as per the policy and provisions, they are not eligible for benefits under MEIS.

For the remaining two Shipping Bill No.(1) 2043708 dated 27.07.2015 and (2) 7147019 dated 19.04.2016, the payment was realized after the expiry of 3 years from the export date due to which they e-BRC was also uploaded at a later date. For these two shipping bills, the payments were realised after 3 years from the shipment date.

The Committee observed that where the exporters are denied benefits on the ground of delay in realization of payment, relaxation is granted when the payment is received within 3 years from shipment date but e-BRC is uploaded by bank after expiry of 3 years from the date of export. The Committee after thorough deliberation, found no merit in the case and hence, it decided to reject the request of the firm.

(Action: Applicant)

Case No. 33 **M/s. Textrade International Limited, Mumbai**
F.no. HQRPRCAPPLY00003551AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Relaxation in policy for claiming MEIS on time bared shipping bills due to non generation of BRC by the banks in spite of timely realisation.

The applicant stated that they are an export manufacturer having unit in SEZ and they do not have a single payment outstanding with of Customers. They have provided the banks with all exports documents along with statement showing realization data and FIRC data, but the same has not be accounted by the bank till date for their own internal reasons. They have a report to RBI on 14.11.2021, in the matter. All the S/Bills and Statement showing realization of bills with copies of FIRC have been submitted to the bank in time and again, but the same are shown pending as on date with status as shown. Now with the MEIS scheme being replace by RoDTEP, Ministry of Commerce & Industry Notification No.26/2015-2020 dated 16.9.2021 the last date for submitting application has been notified to be 31.12.2021, in supersession of any such provision in the HBP. Bank fails to close the said S/Bill so they are not able to apply for the MEIS script. Hence they are requesting to allow MEIS claims against time barred S/Bills.

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 it decided to call the firm for **Personal Hearing**.

(Action: Applicant)

Case No. 34 **M/s. VKS Hytech Private Limited, Panchkula**
F.no. HQRPRCAPPLY00003624AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: To allow MEIS benefit against Shipping Bill No.7584914 dated 15.10.2019.

The applicant stated that they had exported frozen food to Australia in October 2019 and Shipment reached in Jan 2020. Due to Covid-19 the buyer sent some payment and delayed balance due to lockdowns. The buyer refused to pay balance amount after some time and had to proceed by court eventually for same. After lengthy battle payment was realised in 2021 and that also in Vostro accounts. Banks also delayed BRC for the same and thus could not be applied in time for MEIS claim. Hence they are requesting to allow MEIS claim for those S/Bills.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly it decided to allow MEIS benefit against Shipping Bill No.7584914 dated 15.10.2019 without late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 35 M/s. Syngenta India Limited, Pune
F.no. HQRPRCAPPLY00003640AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: To allow MEIS benefit for shipping bills pertaining to FY 2015-16 and 2016-17 (Total 75 S/Bills of Rs.1,43,48,074/-).

The applicant stated that the MEIS benefit as per Chapter 3 of FTP has been applicable to their products fro FY 2015-16 based on coverage of their export products and exports to notified markets. In respect of subject S/Bills they had given written declaration i.e. they intend to claim rewards under MEIS but inadvertently had not stated the declaration of intent affirmatively as Y (for Yes) in scheme reward column. As such S/Bills could not be transferred to DGFT Portal considering online automated system and hence MEIS benefit for subject S/Bills could not be applied. The amendment in Customs EDI system was not allowing transmission to MEIS portal for those S/Bills which were having intent N. Due to such framework of online system , MEIS benefit could not be applied. Hence they are requesting to allow MEIS claim for the FY 2015-16 and 2016-17.

Decision: The Committee observed that concerned shipping bills have not been uploaded and transmitted by the Customs Authorities to the DGFT portal. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 36 M/s. Unitop Chemicals Pvt. Ltd, Mumbai
F.no. HQRPRCAPPLY00003658AM23

Meeting No.23/AM23 held on 20.12.2022

Subject: To allow MEIS benefit against 2 shipping bills No.4906946 dated 02.09.2020 and 5112104 dated 11.09.2020.

The applicant stated that they have been regularly apply MEIS for the period 1.09.2020 to 31.12.2020 as well as previous period. They could not apply MEIS for Two S/Bills as EBRC were uploaded by the Bank after 31.08.2022. The BRC were uploaded on 05.09.2022 and 03.09.2022 respectively. Hence they are requesting to allow MEIS claim for the above mentioned S/Bills.

<u>Decision:</u> The Committee went through the statement made by the applicant and discussed the matter at length and observed that realization has happened within time and e-BRC have been uploaded by the bank after 01.01.2022. Accordingly, it decided to allow MEIS benefit against 2 shipping bills No.4906946 dated 02.09.2020 and 5112104 dated 11.09.2020 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Concerned/PC-3 division for necessary updation)

Case No. 37 M/s. Bhawani Motor Company, Mumbai
F.no. HQRPRCAPPLY00003666AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: To allow MEIS benefit against Ecom Ref No.0306015293000725 dated 03.04.2021.

The applicant stated that they had prepared the MEIS application under Ecom Ref No.0306015293000725 dated 03.04.2021 as per the LEO dated 04.04.2021 was the last date for application but due to the system technical problem the file is not submitted in time. After your system problem was cleared and their S/Bills has been time barred, so they are unable to claim the MEIS benefit. Hence they are requesting to allow MEIS claim for the S/Bill.

<u>Decision</u>: The Committee examined 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. 38 M/s. The West Coast Weaving Establishment, Kannur
F.no. HQRPRCAPPLY00003597AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: To allow ROSCTL benefit against 7 Shipping Bills No.(i) 6630287 dated 31.08.2019, (ii) 8119285 dated 08.11.2019, (iii) 8119284 dated 08.11.2019, (iv)

8413467 dated 21.11.2019, (v) 8413477 dated 21.11.2019, (vi) 1284703 dated 10.02.2020 and (vii) 1262405 dated 08.02.2020 wherein scheme code was taken as '19' instead of '60'.

The applicant stated that they had submitted a representation stating that some shipments were made with intend to claim MEIS benefits with endorsement of reward "Y" at item level in the S/Bills. The Scheme code was given as "19 ". Accordingly, all the goods were examined by the customs in detail, noting that shipment was under incentive scheme. But they ought to have entered the new scheme code "60 "under Drawback and ROSCTL scheme, instead of scheme code "19 ". Due to this they did not get the benefits of MEIS or ROSCTL. Hence they are requesting to add the S/Bills in their online ROSCTL module since it was not getting fetched when they made online applicant, on account of mis-match. Hence they are requesting to grant relaxation of non-endorsement of correct scheme code in the S/Bills and allow the ROSCTL export incentive against the 7 S/Bills incorporating these S/Bills in their online RoSCTL module.

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. 39 M/s. Wells Fargo International Solutions Pvt. Ltd., Hyderabad
F.no. HQRPRCAPPLY00180583AM22
Meeting No.23/AM23 held on 20.12.2022

Subject: To allow SEIS benefit to the FY 2015-16 in the application filed for the current FY 2016-17.

The applicant stated that they had filed an application electronically for claiming incentives under SEIS in the prescribed Form ANF 3B for the FY 2016-17 on 29.3.2019. They included certain invoices pertaining to FT2015-16 in the application FY 2016-17 due to the fact that such invoices were raised in the months of Feb an March, 2016 and the foreign exchange in relation to such invoices was realized during the FT 2016-17. RA was of the view that the said invoices belong to FY2015-16 and should have been part of the application for FY2015-16. In light of the above, RA authorities sought a clarification to which the applicant replied and explained that in the absence of any clear interpretation as to which FY application such invoices were to be considered for the purpose of SEIS. However, the RA in complete disregard of the applicant's explanation, rejected the proportionate benefit in relation to such invoices, amount to INR 74.26 Lakhs and granted the balance incentives. Hence they are requesting to allow benefit of SEIS which belong to the previous FY in the application filed for the current FY.

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

(Action: Applicant)

Case No. 40 **M/s. Altra Industrial Motion India Pvt. Ltd., Pune**
F.no. HQRPRCAPPLY00003616AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Closure of Advance Authorization No.3110056197 dated 05.11.2012.

The applicant stated that they have already submitted all necessary documents for closing of Advance Authorisation and all documents in order instead of Advance Authorisation Number is not printed in ARE-1 or not mentioned due to the SAP system word limit. Further they have submitted CE Certificate as PC/10/18-19 and company i.e. RE Power System SE, has closed their India Plant. Hence they are requesting to allow relaxation to closure of subject Advance Authorisation for redemption purpose only.

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. 41 **M/s. Veer-O-Metals Pvt. Ltd., Bangalore**
F.no. HQRPRCAPPLY00003611AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Requisition for relief from submission of Form A as per the Circular issued under GST laws for the claim of deemed export drawback.

The applicant stated that they had filled application claiming duty drawback on the inputs procured by the EOU unit in prescribed Form AMF 7A along with requisite documents with the office of Cochin Special Economic Zone (CSEZ) vide its application dated 3.11.2021 and the same has been rejected by them their Drawback applications for non-submission of documents relating to procedure to be followed as per GST Circular 14/14/2017 for transactions effected prior to the date of insertion of the aforesaid condition is incorrect. Hence they are requesting to allow claim of Deemed Export Drawback.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-6 Division for its examination and resolution.

(Action: Applicant/PC-6 division)

Case No. 42 **M/s. Veer-O-Metals Pvt. Ltd., Bangalore**
F.no. HQRPRCAPPLY00003613AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Requisition for relief from submission of Form A as per the Circular issued under GST laws for the claim of deemed export drawback.

The applicant stated that they had filled application claiming duty drawback on the inputs procured by the EOU unit in prescribed Form AMF 7A along with requisite documents with the office of Cochin Special Economic Zone (CSEZ) vide its application dated 3.11.2021 and the same has been rejected by them their Drawback applications for non-submission of documents relating to procedure to be followed as per GST Circular 14/14/2017 for transactions effected prior to the date of insertion of the aforesaid condition is incorrect. Hence they are requesting to allow claim of Deemed Export Drawback.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-6 Division for its examination and resolution.

(Action: Applicant/PC-6 division)

Case No. 43 **M/s. Best Value Chem Pvt. Ltd., Vadodara**
F.no. HQRPRCAPPLY00003606AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Conversion of Advance Authorization from Self Ratification of Adhoc Norms.

The applicant stated that they had obtained four Advance Licences under Para 4.07A (Self Declaration & Self Ratification) as the NC Approved/Ratified Ad hoc norms were on the lower side. Against their redemption applications as advised by RA they have accepted the NC Approved Ad hoc norms and regularized the Excess Imports arrived at on acceptance of approved Ad hoc norms by payment of Customs duty with interest. Hence they are requesting to allow conversion of 13 Advance Licences from 4.07A to 4.07-repeat for regularization and Redemption.

Decision: The Committee examined the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-4 Division for its examination and resolution.

(Action: Applicant/PC-4 division)

Case No. 44 **M/s. Glenmark Pharmaceuticals Limited, Mumbai**
F.no. HQRPRCAPPLY00003649AM23

Meeting No.23/AM23 held on 20.12.2022

Subject: Accounting of export made under 07 shipping bills towards Redemption against Advance Authorization No.0310836283 dated 20.05.2020.

The applicant stated that they had obtained Advance Licence with UQC for export product in "PACKS" and for import item in "K.G". They have successfully done import with UQC in KG and accordingly started exporting goods from June 2020. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 09.09.2022 for hurdle free shipments.. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained Brand Rate DBK benefit on Inputs i.e. Bulk Drug utilized in exported product. They have file these S/Bills under Brand Rate DBK to obtained refund of Duties paid on imported Packing material which was used in Export product. Hence they are requesting to allow four Shipping Bills for regularization and closure purpose against subject Advance Authorisation.

<u>Decision</u>: 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. 45 **M/s. Glenmark Pharmaceuticals Limited, Mumbai**
F.no. HQRPRCAPPLY00003656AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Request for accounting of export made under 1 of shipping bills towards Regularization & Redemption against above Advance Authorization No.0310822322 dated 16.07.2018.

The applicant stated that they had obtained Advance Licence with UQC for export product in "PACKS" and for import item in "K.G". They have successfully done import with UQC in KG and accordingly started exporting goods from Feb 2019. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment .

under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 08.10.2020 for hurdle free shipments.. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained Brand Rate DBK benefit on Inputs i.e. Bulk Drug utilized in exported product. They have file these S/Bills under Brand Rate DBK to obtained refund of Duties paid on imported Packing material which was used in Export product. Hence they are requesting to allow four Shipping Bills for regularization and closure purpose against subject Advance Authorisation.

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. 46 **M/s. Glenmark Pharmaceuticals Limited, Mumbai**
F.no. HQRPRCAPPLY00003652AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Request for accounting of export made under 13 Nos. of shipping bills towards Redemption against above Advance Authorization No.0310837175 dated 14.07.2020.

The applicant stated that they had obtained Advance Licence with UQC for export product in "PACKS" and for import item in "K.G". They have successfully done import with UQC in KG and accordingly started exporting goods from Aug 2020. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 09.09.2020 for hurdle free shipments.. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained Brand Rate DBK benefit on Inputs i.e. Bulk Drug utilized in exported product. They have file these S/Bills under Brand Rate DBK to obtained refund of Duties paid on imported Packing material which was used in Export product. Hence they are requesting to allow four Shipping Bills for regularization and closure purpose against subject Advance Authorisation.

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. 47 M/s. Jubilant Ingrevia Limited, Noida
F.no. HQRPRCAPPLY00003645AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Correction of port code for registration and Utilization of Advance Authorization No.0511006666 dated 07.12.2021.

The applicant stated that under the subject Advance Licence they had inadvertently selected the Port of Registration as "NITKD9-Tugalakabad – Non EDI port" in place of "INTKD6-ICD Tugalakabad New Delhi (EDI Port). When office of Customs regretted for the Registration of the above said AA, they approached to the RA New Delhi for correction/change of Port but RA informed that online procedure for change of Customs Port is not available under AA module, accordingly advised them to withdraw the application. They also explored the option for clubbing of AA but it is also not feasible as clubbing of Non EDI AA is not permitted with EDI AA. Hence they are requesting to grant onetime permission to change the Port Code against subject licence.

Decision: The Committee having examined the statements made by the firm and discussed the matter at length and observed that there is merit in the case. Accordingly, the Committee decided to accede the request of the firm for issue of a fresh authorisation with the correct port of registration to the extent of actual exports made against Advance Authorisation No.0511006666 dated 07.12.2021, which will no longer be valid for import. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 48 M/s. Sonu Exim Pvt. Ltd., New Delhi
F.no. HQRPRCAPPLY00003607AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Clubbing of Advance Authorization No.0510408387 dated 13.11.2018 and 0510415730 dated 03.11.2020.

The applicant stated that they had issued Advance Licence No.0510408387 dated 13.11.2018 for export of "Ladies Top "and they exported the same till 21.09.2020 but meanwhile the buyer changed the export order from 'Ladies Top "to "Ladies Dress ". As this authorisation EOP was expiring and amendment in this authorisation was taking time, so they have already taken AA No.0510415730 dated 03.11.2020 for Ladies Dress and started exporting Ladies Dress under this authorisation with the view that they shall club both these authorisations for redemption purpose. The fabric used for manufacturing and exporting "Ladies Dress "was the balance import fabric they imported under AA dated 13.11.2018. RA already rejected their request for clubbing. Hence they are requesting to allow clubbing of both the Advance Licences for redemption purpose.

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

(Action: Applicant)

Case No. 49 M/s. Polycab India Ltd., Mumbai
F.no. HQRPRCAPPLY00000144AM23
Meeting No.23/AM23 held on 20.12.2022

Subject: Clubbing of 3 AA Nos.0310826748 dated 31.01.2019, 0310827700 dated 14.03.2019 & 0310833440 dated 16.12.2019.

This is deferred case of PRC Meeting No.12AM23 held on 23.08.2022 (Case No.30) wherein Committee decided to seek a detailed report from RA Mumbai. The applicant stated that they have completed exports within three months in all the above 3 authorizations from the date of issue of authorizations. However, as pandemic situation prevailed all over the world for almost two years there was a delay in executing import orders. They could not import Tert Butyl Cumyl Peroxide under authorizations 0310826748 and 0310827700 because of non-availability. As against their entitlement, they have short imported many items. Some of the items were not imported and had to suffer financial loss. Hence, They are requesting for clubbing of all 3 Advance Authorisation No.0310826748 dated 31.01.2019, 0310827700 dated 14.03.2019 & 0310833440 dated 16.12.2019 with the waiver of condition (vi) of PN No.70/30.01.2019.

Decision: The Committee examined the case on the basis of submission made by the firm along with the report received from RA, Mumbai and discussed the matter at length and observed that due to various restrictions imposed on account of ongoing lockdown during the period of Covid-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, the Committee decided to relax the condition of 30 months from the date of issue of first Advance Authorisation for import and allowed clubbing of three Advance Authorization Nos.0310826748 dated 31.01.2019, 0310827700 dated 14.03.2019 & 0310833440 dated 16.12.2019 for regularization purpose only. The other terms and conditions for clubbing shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 50 M/s. ITAN Jewels Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00361457AM22
Meeting No.23/AM23 held on 20.12.2022

Subject: Permission for re export of balance 5 kg Qty of Gold imported against Advance Authorization No.0310830800 dated 08.08.2019 for closure of authorization.

The applicant stated that their request for re-export of unutilized 5.00 Kg. of gold for CIF value of US$ 248533.78 imported against advance authorisation which after import could not be utilized by them due to sever Global Cornoa Epidemics and cancellation of orders by their regular buyers as there was lockdown in their factory and their sale outlets. As per provision under Para 2.46.1(a) of FTP which provides that the Goods imported may be exported in same form without an Authorisation provided that item to be imported or exported is not in the restricted for import or export in ITC (HS). Since import and export of gold is under restricted category they could not re-export same without relaxation in the policy. Hence they are requesting to allow re-export of 5.00 Kgs. of Pure Gold for CIF value US$ 248533.78 imported against subject advance authorisation which could not be utilized due to closure of their factory.

<u>**Decision**</u>: 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 it decided to call the firm for **Personal Hearing**.

(Action: Applicant)

Case No. 51 **M/s. APAR Industries Limited, Vadodara**
F.no. 01/81/050/00967/AM19/DES-II
Meeting No.23/AM23 held on 20.12.2022

Subject: To decide whether value added product can be allowed to manufacture the end product under 16 Advance Authorisation No.(1) 3410043984 dated 21.03.2018, (2) 3410044027 dated 09.04.2018, (3) 3410044026 dated 09.04.2018, (4) 3410044028 dated 09.04.2018, (5) 3410044066 dated 19.04.2018, (6) 3410044281 dated 26.06.2018, (7) 3410044303 dated 05.07.2018, (8) 3410044555 dated 08.10.2018, (9) 3410044556 dated 08.10.2018, (10) 3410044569 dated 10.10.2018, (11) 3410044571 dated 10.10.2018, (12) 3410044570 dated 10.10.2018, (13) 3410044796 dated 07.01.2019, (14) 3410045140 dated 15.05.2019, (15) 0310822820 dated 02.08.2018 and (16) 0310822970 dated 10.08.2018.

The applicant stated that they have obtained 16 AAs (14 from RA, Vadodara and 2 from RA, Mumbai). But import aluminium Sheets /Plates /Coils /Slabs were made in 12 AAs only. Out of 16 AAs, EO has been fulfilled in 10 AAs by utilizing the self-declared imported inputs as per description. In respect of 6 AAs, exports have been completed but import is yet to be made. However, at the time of redemption of AAs, the NC had ratified the norms by changing the description of imported items to be allowed. The party further represented that this act and direction of the NC to import different inputs after fulfilment of EO, is highly impossible to implement and is in violation of principle of "Lex Non Cogit Ad Impossibilia", which mean " the law does not compel a man to do that which he cannot possibly perform". The AA was applied for on self-declared No-Norms basis, the imported items claimed/declared are capable of being used & in fact used in the manufacture of resultant export product and so also met minimum 15% value addition requirement. The party also represented that there is no statutory power & authority vested under the FTP to change the description of imported items, except change in wastage, especially when import and export under the said Authorizations have been fulfilled and completed.

Earlier, during the ratification of these norms the description of imported items was changed from Aluminum plates/sheet/coil to Aluminum plates/Ingot on the ground that plates/sheets/coils are value added products which are not the primary raw material and hence, not essential to manufacture the Aluminium conductor. For this change of description, the firm has represented many times but the NC decided to maintain status-quo. The company has submitted that amongst 16 AAs, imports of Aluminium sheets/Plates/Coils/Slabs were made in 12 Authorisations only. Out of 12 Authorisations they saved USD 14,60,620.06 in their raw material cost to have edge over the stiff Global competition. Hence, they are to allow the import of Aluminum in the form of Plates/Sheets/Coils' etc. in respect of 12 AAs No.(1) 3410043984 dated 21.03.2018, (2) 3410044027 dated 09.04.2018, (3) 3410044026 dated 09.04.2018, (4) 3410044028 dated 09.04.2018, (5) 3410044066 dated 19.04.2018, (6) 3410044281 dated 26.06.2018, (7) 3410044303 dated 05.07.2018, (8) 3410044569 dated 10.10.2018, (9) 3410044796 dated 07.01.2019, (10) 3410045140 dated 15.05.2019, (11) 0310822820 dated 02.08.2018 and (12) 0310822970 dated 10.08.2018 and to change the description of import items as applied for as one time measure.

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**. It also decided to ask the technical report from NC-II Division.

(Action: Applicant/ NC-II Division)

*****