MINUTES OF 6th MEETING OF AM-22 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI S.B.S. REDDY, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 3.00 PM ON 13.10.2021

The sixth meeting for AM-22 of the EPCG Committee was held at 3.00 pm on 13.10.2021 under the chairmanship of Shri S.B.S. Reddy, Additional Director General of Foreign Trade through Video Conferencing mode on Google Meet meeting app due to Covid-19 restrictions**.** Following officers attended the meeting :-

i. Shri Chandan Kumar, OSD, Department of Revenue
ii. Shri Vikas Dogra, Deputy Secretary, Department of Heavy Industries
iii. Shri Sushil Lakra, Consultant, Department of Heavy Industries
iv. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT
v. Shri Shobhit Gupta, Deputy Director General of Foreign Trade, DGFT

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

Sl. No.	Firm's Name and file Numbers	EPCG Authorisation no.	Brief history and decision of the Committee
1.	BMM Ispat Ltd 01/36/218/283/AM-20/EPCG	12 EPCG Authorizations Nos. 0730007692 dated 22-12-2008; 0730007820 dated 02-12-2009; 0730007817 dated 02-11-2009; 0730007865 dated 27-02-2009; 0730007877 dated 03-03-2009; 0730007474 dated 10-10-2008; 0730007965 dated 30-04-2009; 0730007967 dated 30-04-2009; 0730008231 dated 16-09-2009; 0730007940 dated 04-09-2009; 0730007966 dated 30-04-2009; 0730008175 dated 21-08-2009	**Request for extension in export obligation period pursuant to ban on mining of Iron Ore in Karnataka :** The applicant has stated that it obtained 12 EPCG authorizations during the period October, 2008 to September, 2009 under 3% duty EPCG scheme for import of Capital goods 'Ball Mill' with an obligation to export 'Iron Ore pellets'. However, it could not make any export due to the ban on the Iron ore mining activities by the Honorable Apex Court in Karnataka during 2011. Hence, it was unable to fulfill the annual average export obligation as well

			as the specific export obligation. The Committee deliberated upon the case and decided to **defer** it with the direction to call a report from RA.
2.	Uttam Sugar Mills Limited, Noida 01/36/218/233/AM-21/EPCG	0530148007 dated 17.12.2008	**Condonation of delay in installation of the capital goods beyond stipulated time period:** The applicant has stated that it imported Capital goods against Bill of Entry no. 894056 and 894057 both dated 11.05.2009. Against Bill of Entry No. 894056, it installed CGs on 15.04.2012 (beyond stipulated time) and furnished Installation certificate dated 10.03.2014 from Customs, Central Excise & Service Tax Range, Dhampur, Bijnor. In respect of Bill of Entry No. 894057, it did not install the CGs and paid the duty plus interest. The applicant has requested for condonation of delay in the installation of the capital in respect of Bill of Entry no. 894056. Committee considered the case and decided to defer the case and seek clarification from RA regarding dates of import of capital goods, dates of installation and dates of installation certificates.

3.	The Highland Produce Co. Ltd., Cochin, Kerala 01/36/218/88/AM-21/EPCG	1030001279 dated 09.01.2008	**Request for personal hearing to review the decision taken in the EPCG Committee Meeting dated 25.11.2020:** The Highland Produce Co. Ltd. (HPCL) obtained subject EPCG Authorization under 3% Duty Scheme to import of capital goods with a prescribed obligation to export Wooden Doors & Panel Boards (ITCHS Code 68080000). They could make exports only to the tune of 25.89% within the original and extended export obligation period that ended on 08.01.2018 and alternatively completed the targeted export obligation by exporting alternative products through their group company i.e. AVT Leather & Allied Products P Ltd. They have also informed that they had not factored export of an alternate product at the time of applying for the EPCG Authorization and hence could not obtain the same endorsed in the EPCG authorization. The applicant has requested for endorsement of alternate products towards EO fulfillment. Earlier, the case was discussed by EPCG Committee in its meeting held on 25.11.2020 and was rejected. The review application was considered by the

				EPCG Committee in the meeting held on 04.08.2021 and was rejected. On the request of the applicant, personal hearing was granted. The representative of the applicant, during personal hearing, stated that there was no minimum threshold export requirement in the extent FTP, hence, it opted to make export through its group company which was allowed as per para 5.4(i) of FTP 2004-09. The EO could also be fulfilled by export of leather products manufactured by group company. The provisions were amended w.e.f. 01.04.2008 which stipulated that upto 50% EO could be fulfilled by export of other products manufactured by group company. The amended provision of 50% criteria is not applicable in the present case as their case would be governed by the earlier policy provisions. Further, the criteria of same or similar product is not applicable for group company. While replying to a query whether the shipping bills were filed by the group company under the EPCG scheme, the representative of the applicant stated that SBs were filed under EPCG scheme for direct exports only and not for exports made by group company. The Committee deliberated

			the case at length. The Committee observed that the exports made by the group company cannot be counted towards fulfillment of EO as EPCG number is not endorsed on the shipping bills filed by the group company and the SBs were not filed under the EPCG scheme. Hence, the Committee decided to maintain **rejection**.
4.	Tholasi printers 01/36/218/41/AM-22/EPCG 01/37/218/300/AM-16/EPCG-II	0730005451 dated 28.03.2007	**Request for redemption of EPCG authorization:** The applicant has requested for final approval for grant of EODC. The Committee observed that the applicant has made third party exports. DRI is investigating the case of misuse of EPCG Authorisation. However, the applicant has stated that DRI at no point of time have any objections to the exports affected through the 3rd party i.e. M/s. Quenby Transfers India Pvt Ltd. (QTIPL) but have cautioned DGFT of exports made through M/s. Riddhi Exports, Mumbai only. The applicant has maintained all the 3rd party related documents properly and also declared that the Capital Goods imported under the EPCG scheme were used to manufacture the end products which were exported through 3rd party exporter. The 3rd Party exporter QTIPL is genuinely related to it. It has entered into an agreement for export of goods manufactured it through QTIPL, supplied the

			goods through proper delivery challan, have realised the payments through normal banking channels and have endorsed EPCG authorisation number in the 3rd party shipping bills. After due deliberation, the Committee decided to **defer** the case for examination on the file to ascertain whether there is any relaxation request involved in this matter?
5.	KCL Ltd. (formerly Khemka Containers Ltd.), New Delhi 01/36/218/61/AM-21/EPCG	05301426060 dated 12.12.2006	**Request for issue of EODC:** The Committee noted that the case was discussed in 6th Meeting of the EPCG Committee held on 25.11.2020 wherein it was observed that the applicant has made supplies to various 100% EOUs, under the deemed export category for fulfilment of EO in the subject EPCG Authorisation. When the party applied to RA for EODC, the RA raised an objection that the rubber stamp affixed on ARE-3 certificates showing EPCG Authorisation number and date is without any authentication of concerned Central Excise Authority. The Committee directed the applicant to approach the concerned GST authorities and obtain authentication on the ARE-3 certificates. The applicant has informed that they were

			not registered with the Central Excise Authority at the time of supply. Now Central Excise Department as well as the firm to whom they supplied the product are no longer in existence. Therefore, it is practically not possible to get all the above documents which were drawn manually. The firm vide their letter dated 28.1.2021 has submitted that as per directions of the EPCG Committee they approached the office of Assistant Commissioner of Customs, GST & Central Excise Division-C, Alwar Bypass Road, Bhiwadi, Rajasthan who conveyed their inability to authenticate the ARE-3 documents as they fall under circle office Headquarters, Jaipur. Thereafter, they approached the office of Commissioner of Customs, Jodhpur who directed the Commissioner of CGST & Central Excise, Alwar to verify the documents. They have received a communication from that office that they are not authorised to verify the ARE-3 documents as all the work related to customs are looked after by the Custom Commissionarate, Jodhpur as per the Public Notice No. 2/2018 dated 03.01.2018 and returned the original documents. The firm has stated that

			the Commissioner Office Jodhpur has informed them orally that the chances for getting records are very low as the case is too old and that office does not keep records for more than few. After due deliberation, the Committee decided that the applicant should first **approach RA** and if they face any further difficulty then only they should approach EPCG committee.
6.	CG Foods Enterprises, Haryana 01/36/218/170/AM-21/EPCG	i.0530167622 dt. 18.05.2016 ii.0530166869 dt. 02.02.2016	**Request for transfer of EPCG Authorization from CG Foods Enterprises (CGFE) to CG Food India Pvt. Ltd. (CGFIPL) on the basis of slump sale in respect of EPCG Authorizations:** The representative of the applicant, during personal hearing stated that CGFE through slump sale has entered into a business transfer agreement dated 31.10.2020 with CGFIPL which holds 99% share in CGFE from its inception. The provisions of Section 10 read with 37 of the Indian Contract Act, 1872 read with Section 2(42C) of the Income Tax Act, 1961 permits transfer of business including its assets and liabilities of a partnership firm to a Company and does not require validation or approval of any Court or NCLT order. Post business transfer, all the assets and liabilities including statutory

				liability and obligation of CGFE would be transferred to CGFIPL. The Capital Goods would continue to be installed at the same premise and the remaining EO of CGFE would be fulfilled by CGFIPL. The representative further informed that the EPCG Committee has approved a similar case at S.No. 39 in its Meeting held on 26.9.2016 to allow transfer of business of M/s Siddhi (Guj) Hospitality LLP, Ahmadabad to Caspia Hotels Pvt Ltd The Committee, therefore, **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow transfer of business of CGFE to CGFIPL and to allow the name change in EPCG authorizations without any other change in EPCG authorizations to enable CGFIPL to fulfill export obligation in respect of subject EPCG authorisations. This is further subject to a condition that Average export obligation (AEO) shall be re-fixed by adding AEO of CGFIPL for same and similar product on date of acquisition to the existing AEO. CGFIPL also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation. **This has the approval of DG, DGFT.**

7.	New Pasupati Agro Product, West Bengal HQREPCGPRAPP00166102AM22	0230010091 dated 03.02.2015	**Request for waiver/extension of 1st Block under 0% Concessional duty:** The firm has stated that they could not complete 50% EO within 1 st Block i.e. 4 years due to the unavoidable reasons. The firm has requested for waiver/extension of 1st Block with composition fee against the above license. After due deliberation, the Committee decided to recommend to DG to allow condonation of delay in application for 1st block EO extn subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to 1st block and payment Rs.10,000/- per authorisation. **This has the approval of DG, DGFT.**
8.	New Pasupati Agro Product, West Bengal HQREPCGPRAPP00166231AM22	0230010091 dated 03.02.2015	**Request for extension of EOP for 2 years:** The firm has stated that they could not complete 100% EO within stipulated time i.e. 6 years due to the unavoidable reasons. The firm has requested for extension of EOP for two years with composition fee in order to fulfill their EO against the above Authorization.

			After due deliberation, the Committee decided that the applicant may **approach RA** for extension in EOP in accordance with Notification No. 28 dated 23.09.2021.
9.	Radhey Fashion, Surat HQRPRCAPPLY00161997AM22	5230014698 dated 30.07.2014	**Request for extension of EOP for two years :** The firm has informed that they are trying to apply for extension of export obligation period for 2 years, but their EPCG Authorization is not shown on DGFT portal. The firm has requested for extension of EOP for two years in order to fulfill their EO against the above license. After due deliberation, the Committee decided that the applicant may **approach RA** for extension in EOP in accordance with Notification No. 28 dated 23.09.2021.
10.	Saraswati Plastotech India Pvt. Ltd., Mohali HQREPCGPRAPP00122910AM22	0230002539 dated 16.06.2015	**Request for Condonation of 1st Block EO :** The firm has stated that they were not aware of block-wise fulfillment of Export Obligation (EO). Now, the firm has stated that they will fulfill export obligation in the coming time. They applied to the concerned RA for EO extension but RA issued a deficiency letter regarding

			condonation of EO fulfullment of the first block. After due deliberation, the Committee **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation for approaching the RA for extension in the first block subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to first block and payment Rs.10,000/- per authorisation. **This has the approval of DG, DGFT.**
11.	G.D. Industries, Kolkata HQREPCGPRAPP00124921AM22	0230008933 dated 05.07.2013	**Request for extension of EOP:** The firm has stated that they could not complete 100% EO within the stipulated time due to the global economic recession and economic slowdown. The firm has requested for extension of EOP for two years in order to fulfill their EO against the above license. After due deliberation, the Committee decided that the applicant may **approach RA** for extension in EOP in accordance with Notification No. 28 dated 23.09.2021.

12.	Pacific Tools Pvt. Ltd., Chennai HQREPCGPRAPP00153016AM22	0330044171 dated 21.04.2016	**Request for regularisation of excess duty credit utilized more than 10% of the duty saved amount :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess

			utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
13.	Ramesh Trading, Kolkata HQREPCGPRAPP00158921AM22	0230009745 dated 02.09.2014	**Request for condonation for late submission of Installation certificate against EPCG Authorization:** The firm has stated that they could not submit installation certificate due to health condition. As per Installation certificate issued by Chartered Engineer dated 17.03.2015, CGs were imported on 21.10.2014 and installed at premises place on 27.01.2015. The firm has requested for condonation of delay in submission of Installation Certificate beyond stipulated time period in respect of above EPCG Authorizations. The Committee deliberated upon the case and decided to **defer** it with the direction to call a report from RA with specific comments on whether Installation certificate issued by Chartered Engineer is

			acceptable as per extent policy.
14.	Supreme Natural Textile Inc, Tirupur (Tamil Nadu) HQRPRCAPPLY00163396AM22	3230014885 dated 13.05.2010	**Request for extension of EOP for two years under 3% Concessional duty:** The firm has stated that they could not complete EO 100% within an extended time i.e. 10 years due to lockdown and Covid-19 issues during the 2020. The firm has requested for extension of EOP for two years in order to fulfill their EO against the above authoristion. After due deliberation, the Committee decided that the applicant may **approach RA** for extension in EOP in accordance with Notification No. 28 dated 23.09.2021.
15.	Ankur Traders & Engineers Pvt. Ltd., Delhi HQREPCGPRAPP00164821AM22	05030172612 dated 12.07.2018	**Request for condonation for late submission of Installation certificates against EPCG Authorization:** The firm has stated that they could not submit installation certificate to CLA, New Delhi within 18 months due to unawareness. CLA, New Delhi issued D/L dated 04.08.2021 informed that Installation Certificate of CGs uploaded after 18 months beyond the prescribed time in terms of para 5.04 of HBP 2015-20, they were advised to approach

			DGFT, HQ for condonation. In view of above, the firm has requested for condonation of delay in submission of Installation Certificates beyond stipulated time period i.e. 18 months which was issued by Central Excise on 05.02.2019. The Committee deliberated upon the case and decided to **defer** it with the direction to call a report from RA alongwith a copy of installation certificate.
16.	Shiva Kitchen Equipments Pvt. Ltd., Howrah HQREPCGPRAPP00157099AM22	0230006522 dated 07.04.2011	**Request for extension of EOP for two years under 3% Concessional duty:** The firm has stated that they could not complete the required 100% EO within stipulated time i.e. 8 years due to Pandemic situation in the world market. Since their export items pertain to Hotel business, in the current COVID situation the tourism industry is suffering a lot. It was supposed to apply for an extension of EOP within 90 days from the expiry of the initial obligation but due to the lockdown and COVID scenario, they could not apply the same on time. The firm has requested for extension of EOP for two years in order to fulfill their EO against the above license. After due deliberation, the Committee decided that

			the applicant may **approach RA** for extension in EOP in accordance with Notification No. 28 dated 23.09.2021.
17.	Venkateshwara Textiles, Mumbai HQREPCGPRAPP00159638AM22	3130008608 dated 17.04.2015	**Request to allow condonation in the 1st Block and extension of EOP for two years:** The firm has stated that they could not fulfill the export obligation within the stipulated time i.e. 6 years. The firm has informed that they could not fulfill 50% EO in the 1 st block. The firm has further stated that they can now fulfill the exports. In this regard, they were supposed to apply for an extension of EOP within 90 days from the expiry of the initial obligation but due to the lockdown and COVID scenario, they could not apply the same on time. After due deliberation, the Committee decided that the applicant may **approach RA** for extension in EOP in accordance with Notification No. 28 dated 23.09.2021. The Committee further **decided to recommend to DG under Para 2.58 of FTP 2015-20** to allow condonation in the 1st block subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to first block and payment Rs.10,000/-

			per authorisation.. **This has the approval of DG, DGFT.**
18.	Kapoor Embroidery, Ludhiana HQRPRCAPPLY00116904AM21	3030010018 dated 22.08.2012	**Request for regularisation of excess duty credit utilized more than 10% of the duty saved amount :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20,

			subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
19.	Lav Embroidery, Ludhiana HQRPRCAPPLY00007278AM22	3030015513 dated 05.05.2016	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16(a) of HBP, 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment

			of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP, 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
20.	G.D. Industries, Kolkata HQREPCGPRAPP00128365AM22	0230009248 dated 20.12.2013	**Request for extension of 1 st Block EO :** The firm has stated that they could not complete 50% EO in the 1 st Block within the stipulated time i.e. 4 years due to the global economic recession and economic slowdown. The firm has requested for extension of 1st block with a composition fee as per Exim Policy.

			After due deliberation, the Committee decided **to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow condonation in the 1st block subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to 1st block and payment Rs.10,000/- per authorisation. **This has the approval of DG, DGFT.**
21.	TTK Prestige Ltd., Bangalore HQREPCGPRAPP00117663AM22	0330020178 dated 03.06.2008	**Request for regularisation of excess duty credit utilized within 10%:** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16(a) of HBP, 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.

			The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
22.	Veera Apparels, Tirupur HQRPRCAPPLY00158250AM22	3230022115 dated 31.03.2015	**Request for extension of EOP:** The firm has stated that they could not complete the required 100% EO condition within stipulated time i.e. 6 years due to Covid-19. After due deliberation, the Committee decided that the applicant may **approach RA** for extension in EOP in

			accordance with Notification No. 28 dated 23.09.2021.
23.	Mahalaxmi Exports, Mumbai HQREPCGPRAPP00159639AM22	3130008606 dated 17.04.2015	**Request to allow condonation in the 1st Block and extension of EOP for two years :** The firm has stated that they could not fulfill the export obligation within the stipulated time i.e. 6 years. The firm has informed that they could not fulfill 50% **EO in the 1st block.** The firm has further stated that they can now fulfill the exports. In this regard, they were supposed to apply for an extension of EOP within 90 days from the expiry of the initial obligation but due to the lockdown and COVID scenario, they could not apply the same on time. After due deliberation, the Committee decided that the applicant may **approach RA** for extension in EOP in accordance with Notification No. 28 dated 23.09.2021. The Committee further decided **to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow condonation for applying for extension of the 1st block subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to 1st block and payment Rs.10,000/- per

			authorisation. **This has the approval of DG, DGFT.**
24.	G.D. Industries, Kolkata HQREPCGPRAPP00123893AM22	0230007969 dated 23.05.2012	**Request for extension of 1 st Block EO :** The firm has stated that they could not complete 50% EO in the 1st Block within stipulated time i.e. 6 years due to the global economic recession and economic slowdown. The firm has requested for extension of 1st block with composition fee as per Exim Policy. After due deliberation, the Committee decided that the applicant may **approach RA** for extension in EOP in accordance with Notification No. 28 dated 23.9.2021. The Committee further decided **to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow condonation in the 1st block subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to 1st block. **This has the approval of DG, DGFT.**
25.	G.D. Industries, Kolkata HQREPCGPRAPP00123919AM22	0230008933 dated 05.07.2013	**Request for extension of 1 st Block EO:** The firm has stated that they could not complete 50% in the 1 st Block within the stipulated time i.e. 4 years due to the

			global economic recession and economic slowdown. The firm has requested for extension of 1st block with a composition fee as per Exim Policy. After due deliberation, the Committee **to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow condonation in the 1st block subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to 1st block and payment Rs.10,000/- per authorisation. **This has the approval of DG, DGFT.**
26.	Reliance Industries Ltd., Mumbai HQREPCGPRAPP00138928AM22	70 EPCG Authorizations	**Request for condonation of delay in the installation of the capital goods beyond stipulated period in respect of 70 EPCG Authorization Nos:** The applicant obtained EPCG Authorizations for their project in petroleum and petrochemical sector at Jamnagar. They could not install the CGs in stipulated time period due to the large scale of the project, its complexity and size. The applicant has stated that on review of the status of implementation schedule and import completion as of date, they observed that for some EPCG licenses there are delays in the installation of the CG

			beyond 18 months as stipulated in HBP Volume I, 2015-20. They have installed the CG beyond 18 months. In view of the above the firm has requested for condonation of delay in the installation of the capital goods beyond stipulated time period in respect of their above 70 EPCG Authorizations. After due deliberation, the Committee decided that the applicant may apply for relaxation separately for each authorization in terms of Trade Notice No. 5 dated 19.05.2021 issued by DGFT. The request is **disposed off.**
27.	Shiva Kitchen Equipments Pvt. Ltd., Howrah HQREPCGPRAPP00157093AM22	0230007091 dated 29.08.2011	**Request for extension of EOP for two years under 3% Concessional duty:** The firm has stated that they could not complete the required 100% EO condition within stipulated time i.e. 8 years due to Pandemic situation in the world market. Since their export items pertain to Hotel business, in the current COVID situation the tourism industry is suffering a lot. In this regard, they were supposed to apply for an extension of EOP within 90 days from the expiry of the initial obligation but due to the lockdown and COVID scenario, they could not apply the same on time. The firm has

			requested for extension of EOP for two years in order to fulfill their EO against the above license. After due deliberation, the Committee decided to **reject** the case as there is no merit.
28.	Hyundai Motor India Limited (HMIL) 01/36/218/197/AM-14/EPCG-I	106 EPCG Authorizations issued during the period from 19.08.2011 to 11.09.2011	**Recognition of vendors and sub-vendors as supporting manufacturers for regularization of the 106 licenses:** The applicant has requested post facto recognition of 236 vendors and their sub vendors as supporting manufacturers and regularization of shifting of Capital Goods in respect of 156 EPCG authorisations issued during the period from 19.08.2011 to 11.09.2011. After due deliberation, the Committee decided to **reject** the case as there is no merit.
29	JSW Steel Coated Products Ltd. HQRPRCAPPLY00153041AM22	11 EPCG authorisations	**Request for condonation of procedural lapse for mentioning wrong EPCG Authorisation Number in Shipping Bills:** The Committee considered the application dated 02.08.2021 of the applicant and their submissions that they had inadvertently endorsed wrong EPCG

			Authorization nos in shipping bills. The Committee deliberated upon the case and decided to **defer** it with the direction to call a report from RA.
30.	L&T Special Steels and Heavy Forgings Pvt. Ltd., Gujarat HQRPRCAPPLY00105171AM21	0330034053 dated 23.10.2012	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para

			5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
31	Sesha Tools Pvt. Ltd., Mumbai HQRPRCAPPLY00091592AM21	0730011540 dated 13.08.2012	**Request for extension of EOP:** The party seeks extension for 12 months against the subject EPCG authorisation issued under zero duty EPCG Scheme on the grounds that their exports have been adversely affected by Covid-19 pandemic. After due deliberation, the Committee decided that the applicant may **approach RA** for extension in EOP in accordance with Notification No. 28 dated 23.09.2021.
32	Mukand Ltd., Mumbai HQRPRCAPPLY00035321AM22	0330029911 dated 04.04.2011	**Request for regularisation of excess duty credit utilized within 10% :**

			The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 fo**r condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs.

			5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
33.	Megastar Products Pvt. Ltd., Mumbai HQRPRCAPPLY00049427AM22	0330027224 dated 16.09.2010	**Request for regularisation of excess duty credit utilized within 10%:** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as

			envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
34.	The Punjab State Co-Op Supply & Marketing Federation Ltd., Jalandhar HQRPRCAPPLY00034489AM22	3030013537 dated 02.02.2015	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking

			place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**

[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP = Foreign Trade Policy, HBPv1 = Handbook of Procedure Vol. I, EO = Export Obligation, EODC = Export Obligation Discharge Certificate, EOP = Export Obligation Period, B.O.E.=Bill of Entry,EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer-Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate.]

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

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