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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 26.06.2024 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.09AM25 held on 26.06.2024

The following members were present in the meeting:

1.	Shri S.B.S. Reddy	Addl. DGFT
2.	Shri Hardeep Singh	Addl. DGFT
3.	Shri Anil Aggarwal	Addl. DGFT
4.	Dr.S.K. Bansal	Addl. DGFT
5.	Shri S.C.Agarwal	Add. DGFT
6.	Shri Lokesh H.D.	Addl. DGFT
7.	Shri K.M. Harilal	Joint DGFT
8.	Shri RandheepThakur	Joint DGFT
9.	Shri Md. MoinAfaque	Joint DGFT

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

S.No.	Name of the firm
1.	M/s. Ankur Udyog Limited, Uttar Pradesh
2.	M/s. Jain Irrigation Systems Limited, Maharashtra
3.	M/s. Gupta Enterprises, Andhra Pradesh
4.	M/s. New Alliance Fine Chem Private Limited, Mumbai
5.	M/s. Kemwell BiopharmaPvt. Ltd., Bangalore
6.	M/s. P.N. Woollens, Amritsar
7.	M/s. Frigorifico Allana Private Limited, Mumbai
8.	M/s. Skoda Auto Volkswagen India Private Limited, Pune
9.	M/s. Jaiprakash Associates Limited, Uttar Pradesh
10.	M/s. Sperry Plast Limited, Delhi
11.	M/s. Indra Marshal Power Private Limited, Indore
12.	M/s. Minda Kosei Aluminum Wheel Private Limited, Haryana
13.	M/s. Manish Vinyls Private Limited, Faridabad
14.	M/s. Rothe Erde India Private Limited, Nashik
15.	M/s. P K Enterprises, Uttar Pradesh
16.	M/s. Rasik Products Private Limited, Uttar Pradesh
17.	M/s. Chempharm Industries India Private Limited, Uttar Pradesh
18.	M/s. Prince Corp Private Limited, Mumbai

19.	M/s. Total Packaging Services, Daman and Diu
20.	M/s. Sunrise Food Products, Gujarat
21.	M/s. Panacea BiotecPharma Limited, Delhi
22.	M/s. Rusan Pharma Limited, Mumbai
23.	M/s. Vivid Global Industries Limited, Mumbai
24.	M/s. Huf India Private Limited, Pune
25.	M/s. Shineshilpi Jewellers Private Limited, Mumbai
26.	M/s. Callisons Flavors (India) Private Limited, Mumbai
27.	M/s. Sun Pharmaceutical Industries Limited, Mumbai
28.	M/s. Cummins Technologies India Private Limited, Pune
29.	M/s. Cummins Technologies India Private Limited, Pune
30.	M/s. Creative Garments Private Limited, Mumbai
31.	M/s. Scorodite Stainless India Private Limited, Mumbai
32.	M/s. Shahi Exports Private Limited, Bengaluru
33.	M/s. Creative Garments Private Limited, Mumbai
34.	M/s. Pearl Engineering Co., Delhi
35.	M/s. Immortal Tyres Private Limited, Ludhiana
36.	M/s. Gujarat Raffia Industries Limited, Ahmedabad
37.	M/s. Kay Cee Exports, Amritsar
38.	M/s. Mauria Udyog Ltd, Faridabad
39.	M/s. Impel Exports, Bengaluru
40.	M/s. Louverline Blinds, Bengaluru
41.	M/s. Zimeno India Pvt. Ltd
42.	M/s. Exide Industries Ltd., Kolkata

Case No. 01 M/s. AnkurUdyog Limited, Uttar Pradesh

F.No.HQRPRCAPPLY00003198AM23

Meeting No.09AM25 held on 26.06.2024

Subject: Request for regularization of Export made after expiry of EO Period against EPCG Authorization No. 1530000620 dated 18.01.2010.

Applicant Statement: The applicant stated that Counting/Regularization of Export made after expiry of EO Period. We have been granted extensions in EO period up to 18.01.2020. Despite of our intense efforts, it has been extremely difficult for us to meet the export obligations due to the business hardships that the textile industry (especially Man-Made Yarn), has been going through since last 8-10 years. Furthermore, due to COVID-19 pandemic since 3rd Quarter of 2019 around the world, the exports started getting affected badly. Later since early 2020, India also started witnessing effects of Covid 19 pandemic, which led us to bring down our production & complete month-long closures due to lockdowns in both the waves have also led to cancellation of our export orders. The routine sales volume has also taken a hit, as has the country. In addition, there has been a steep rise of over more than 500 % in sea freights, resulting the exports from India uncompetitive & further shortage of Containers had also led to delay in fulfillment of orders leading to Non acceptance & cancellation of export orders. Looking towards the above situation,

Sanjay

accordingly the DGFT under Ministry of Commerce & Industry, GOI announced some relief to the exporters vide Public Notice dt- 11-04-2020 by extending the EO period by 6 months for the EPCG Authorizations expiring between 1st Feb, 2020 to 31st July, 2020 & again vide Notification No ? 28/2015-2020 dt- 23-09-2021 by extending the EO period till 31-12-2021 for the EPCG Authorizations expiring between 1st Aug, 2020 to 31st July, 2021, resulting in a complete relief for EO extension for approximately 2 years. Unfortunately, we are not eligible for the relief under the above notifications as our EPCG authorization expired on 17th Jan, 2020 which is just 14 days before the start of the relief period i.e. of 1st Feb, 2020. We have also been equally affected due to Covid-19 pandemic as others. Sir, later during the year we managed to export our yarn & completed the EO against the said EPCG Authorization. Considering the relief provided to the industry & genuine business hardships due to Covid-19 during last 2 years, we hereby request for relief under Para 2.58 of FTP & allow Counting / Regularization of export made after the expiry of Export Obligation Period without payment of any composition fee. Hence they are requesting to allow EOP extension.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of EPCG Authorization No. 1530000620 dated 18.01.2010 for a further period upto 31.12 2020 subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Varanasi)

Case No. 02 M/s. Jain Irrigation Systems Limited, Maharashtra

F.No.HQRPRCAPPLY000001076AM24

Meeting No.09AM25 held on 26.06.2024

Subject: Request for clubbing of Authorizations against Advance Authorization No. 0310402990 dated 06.10.2006, 0310404400 dated 16.10.2006, 0310424393 dated 26.03.2007.

Applicant's statement: The applicant stated that we have obtained 3 Advance Authorization from Addl. DGFT Mumbai in FY 2006-07 under packing material and RA Mumbai issued deficiency against PRC decision given favorable to us for clubbing of 3 advance Licenses. We request for consider for allowing clubbing for packing material . After completion of Export obligations we have requested for clubbing and redemption for 3 advance authorizations. We request you to consider for redemption purposes. Hence they are requesting to allow clubbing of subject authorizations.

Comments of PC-4 was seen.

Sanjay

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer to Norms Committee to check whether import material in aforesaid authorizations can be considered as common inputs for the purpose of clubbing and closure of the 3 cases. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/Norms Committee-VI)

Case No. 03 M/s. Gupta Enterprises, Andhra Pradesh

F.No.HQRPRCAPPLY000009223AM24

Meeting No.09AM25 heldon 26.06.2024

Subject: Request for MEIS Benefit against MEIS Scrip No. F.No. S23/128/2011-AP(EXP)(Part-VII).

Applicant Statement: The applicant stated that they had filed the S/Bills for the export of human hair and at the time of filing the shipping bills in their export invoice, they had declared in the said S/Bills that intent to claim the rewards provided under the MEIS Scheme. However, CHA inadvertently omitted to select "Y" (for Yes) in the rewards column in the S/Bills and as a result of which the s/bills were not transmitted online from Customs EDI system to the DGFT server and consequently, they could not claim the benefit of the MEIS scheme. Subsequently, they had approached the concerned customs and obtain NOC and approached the DGFT claiming of MEIS. Since the issue pending with DGFT, they have been advised to approach the Hon'ble Court of Madras by way of writ petition No.25860 of 2021. The Hon'ble High Court of Madras allowed WP and directing DGFT to issue the MEIS license within six weeks from the date of receipt of order. Hence they are requesting to allow MEIS benefit.
Comments of PC 3 were seen.
Letter dated 15.12.2023 had been issued to the applicant for filing MEIS claim against S/B 5918049 for which directions had been issued by the Hon'ble Court. For other S/Bs , there was no order.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Sanjay

Case No. 04 M/s. New Alliance Fine Chem Private Limited, Mumbai

F.No.HQRPRCAPPLY00007930AM24

Meeting No.09AM25 heldon 26.06.2024

Subject: Request for revalidation of Authorization/Certificate No. 0311021123 dated 03.02.2023.

This is a deferred case of PRC Meeting Nol.33/AM24 held on 22.03.2024 (Case No.07) wherein Committee decided to refer to PC-4 for taking-up the problem faced by the firm with EGTF.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have completed their export against this licence. They have submitted for EODC on dt. 12.06.2023 and EODC received on dt 01.01.2024 after 8 month and now their licence has been expired on dt 03.02.2024. Hence they are requesting to allow revalidation of the above mentioned authorization.

Comments of PC-4 were also seen.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it was decided to allow revalidation for a further period of 6 months from the date of endorsement against Advance Authorisation No. 0311021123 dated 03.02.2023. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 05 M/s. Kemwell Biopharma Pvt. Ltd., Bangalore.

F.No.HQRPRCAPPLY00006368AM24

Meeting No.09AM25 held on 26.06.2024

Subject: To count the export of 3 Drawback shipping bill no. (i) 9594432 dated 22.08.2016, (ii) 9418750 dated 12.08.2016 and (iii) 2203380 dated 14.11.2016 under the Advance Authorization no. 0710109957 dated 15.06.2016 for regularization & discharge of EO.

This is a defer case of PRC Meeting No.31AM24 held on 01.03.2024 (Case No.05) wherein Committee decided to seek a report from Customs on the issues raised by applicant, namely that while selecting shipping bill options, Advance License Number not reflected in ICEGATE server and that later they have approached Customs for amendments, but the same could not be allowed and Customs authorities suggested to approach DGFT. Applicant may approach the concerned Customs authorities with a copy of the minutes and make a request for their comments/inputs.

Sanjay

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. Brief about Case: We would like to bring to your notice that we have converted our unit from EOU to DTA with effect from 01.08. 2016.Based on Stock available as on 31.03.2016 we have submitted the details of Central Excise as well as CSEZ and taken approval for transfer of stock from EOU Scheme to Advance License Scheme. We have applied for Advance License videFile No. 07/21/040/00171/AM17 Dt. 23.05.2016 and we have got the Advance License No. 0710109957 dtd.15.06.2016. Also, we have executed the Ex-Bond Bill of Entry as on 30.06.2016 for stock available with us and approved from the Customs authorities. Final EOU exit letter received by us on 29.07.2016 from Central Excise and Final approval of Excise Registration amendment, we have started DTA transaction from 01.08.2016. During the time of conversion from EOU into DTA, all raw materials stock aredebonded under Advance authorization to avail customs duty benefits. Immediately after converting EOU to DTA, we could not able to file shipping bills under advance authorization as the Authorization Number was not linked in the Customs portal. Hence, we could able to filed some shipping bills under EOU shipping bill and 3 Shipping Bills under duty draw back scheme. We have filed below listed shipping bills under Draw back scheme instead of Advance License Scheme shipping Bill due to Debonding Advance License Number details was not listed in the Customs portal to select the same. As you are aware, we are an pharmaceutical contract manufacturer and our products are highly sensitive and to be stored into an agreed temperature controlled situations throughout the movements, Since the shipment moved to Bangalore Airport for customs clearances and while selecting Shipping Bill options, Advance License Number not reflected in ICEGATE Server. Due to important, urgency and also product storage conditions, we have selected one of the available options, since we don?t have any other Advance License for that product, and we choose as Duty Drawback Scheme and filled the Shipping Bills and moved the consignments to meet the customers time line and also to avoid the delay. We have also remitted back the Drawback amount received for the below said shipping Bills along with applicable interest to Customs authorities. Payment reference TR 06 Challan attached along with the application for your perusal. Later we have approached Customs for amendments, but customs authorities are rejected our request and suggested us to approach DGFT, Bangalore accordingly. Inturn DGFT Bangalore suggested us to approach PRC Committee. Finally, we have approached PRC committee and honorable committee accepted our request and approved to convert EOU Shipping Bills into Advance Licence Shipping Bills vide PRC reference File No. 01/60/162/759/AM20/PRC Meeting No.32/AM20 dated 25.02.2020 to account EOU Shipping Bill to Debonding Advance License No. 0710109957 dtd.15.06.2016. Surprisingly our request to convert DBK Shipping Bill filled during that period has not been taken into consideration for relaxation to convert into the same Debonding Advance License No. 0710109957 dtd.15.06.2016. We also confirm and undertake that we have not considered below said Shipping Bills for any of the other Advance License and we will considered above said Shipping Bill only for EODC of Debonding Advance License No. 0710109957 DTD.15.06.2016 for export obligation discharge. In view of the reasons submitted above, we request to allow accounting of above said 3 shipping Bills under Advance License No. 0710109957 DTD.15.06.2016 for regularization and discharge of export obligation.We are herewith submitting the following supporting documents for seeking Policy / Procedure Relaxation in terms of Para 2.59 of FTP 2023.Hence they are requesting to allow regularization of export.

Sanjay

The report of Office of Principal Commissioner of Custom dated 14th June 2024 was seen.

Decision: The Committee examined the case and took under consideration the report of Office of Principal Commissioner of Custom dated 14th June 2024. After discussing the matter at length, committee found no merit in the request and decided to reject the same.

(Action: Applicant)

Case No. 06 M/s. P.N. Woollens, Amritsar

F.No.HQRPRCAPPLY000000750AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for relaxation in Hand book of Procedure in last date for filling RoSCTL application against Rebate of State and Central Taxes and Levies (RoSCTL).

Applicant Statement: The applicant stated that Relaxation: In Para 4.95 (K) Sub Para (b). Last date for filling application for RoSCTL for Shipping Bills having LEO on or after 01.01.2020 Subject: Permission to Apply RoSCTL claim for 6 Shipping Bills of Year 2020-21 SB NO: 4287120 dated: 05.08.2020 Port INLDH6 SB NO: 4601319 dated: 20.08.2020 Port INLDH6 SB NO: 5790232 dated: 12.10.2020 Port INLDH6 SB NO: 6013396 dated: 21.10.2020 Port INLDH6 SB NO: 6738441 dated: 24.11.2020 Port INQRH6 SB NO: 6956083 dated: 03.12.2020 Port INLDH6 Justification: In reference to the above mentioned subject, we would like to inform you that our RoSCTL claim for above mentioned 6 Shipping bills is pending due to GST RMS alert imposed on our IEC. Our IEC was put under RMS alert by GST department in 2020 due to which all our claims under DBK, GST and RoSCTL were suspended. Due to Red Flag alert imposed on our IEC, our above mentioned 6 Shipping Bills were not transmitted by customs to DGFT due to which we were unable to apply for RoSCTL against above 6 Shipping Bills. In June-July 2023 our IEC was removed from RMS alert by GST department and process of Transmission of 6 Shipping Bill to DGFT started. We received the Shipping Bills in DGFT repository and On Nov 20, 2023 we informed the issue to PC3 Section and requested them to make arrangement in system so, that we can apply for RoSCTL Claim. In their Final Communication received on April 15, 2024 PC3 Section has informed us to approach PRC for the approval. So, we request the PRC to consider our justified hardship in delay in applying RoSCTL and allow us to apply the same now. Kindly please do us favour and oblige Regards ParveenAggarwal Proprietor. Hence they are requesting to allow benefit of ROSCTL. Hence they are requesting to allow benefit of RoSCTL.

Sanjay

Comments of PC-3 was seen.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in transmission of the Shipping bills to the DGFT, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow consideration of application for Rebate of State and Central Taxes and Levies (RoSCTL) benefit only against those shipping bills in which exports were made within time yet which were uploaded after 15.03.2022 on DGFT Portal.. However, only those items in such shipping bills shall be eligible for RoSCTL benefit which have the correct scheme code i.e 60. It was also decided that no cut would be imposed on the entitlement. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 07 M/s. Frigorifico Allana Private Limited, Mumbai

F.No.HQRPRCAPPLY00007678AM24

Meeting No.09AM25 heldon 26.06.2024

Subject: Request for waiver of procedural requirement as per HBP against Advance Authorization No. 0310838460 dated 25.09.2020 and Advance Authorization No. 0311006268 dated 18.08.2021.

This is a deferred case of PRC Meeting No.30AM24 held on 23.02.2024 (Case No.32) wherein Committee decided to call the firm for Personal Hearing.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. In this review application the applicant point out that there is not a matter regarding GST exemption availed on 1st import condition, their licenses are issued post 31.01.2019 and remain unaffected by the recent Supreme Court Judgment. Their import item crude Palm Oil falls under Para 4.06 of FTP which requires prior fixation of norms. Due to Covid-19 and delays by food ministry to finalise norms their licenses were issued after 12-13 months of application. Even if they were aware of provisions of first import, they would not have been able to execute the export order given the delay in issuance of license. Also most exports are to SEZ and EOU and thus their genuine error did not cause any shortage of crude palm oil. Hence they are requesting to allow relaxation of Policy on export and import against subject licenses.
We have availed two Advance Authorisation (AA) for import of Crude Palm Oil and Palm Kernel Oil respectively, against which AA is issued only after norms fixation. The norms for which were fixed after much delay as MOFPI delayed fixation of norms. Post norms fixation, the issuance was delayed due to closure of RA amidst COVID. Our authorisations were issued after 18-20 months of application and we could not let the supplies get affected and so proceeded to supply the AA file number

Sanjay

utilizing imports which were cleared via payment of duty.

The supply under file number is allowed under the policy and we are seeking relaxation of policy provision requiring pre-import of material prior to exports. Our two authorisations are affected by this and to evidence our contention of not contributing to any domestic shortages, we had shared via our email dt. 22.03.24 copies of the Bill of Entries of Imports cleared by payment of duty before the supplies under the AA file number had taken place.

We are seeking relaxation in policy provisions requiring pre-import of raw materials (not to be mistaken for the GST related issue).

A summary of the data is enclosed with this email, where the committee would find that we have significant imports and have in no way contributed to domestic shortage. In one case it is also evident that our company has imported 24% below the entitlement for which we do not seek any revalidation. As directed by the committee, we hereby are submitting copies of Bill of Entry of the relevant input items. These items were cleared via payment of duty and all are prior to the exports undertaken under the Advance Authorization licenses.

Comments of PC-4 was seen.

Decision: The Committee examined the case and discussed the matter at length. After detailed discussion on justification furnished by the firm Committee noted that the applicant has faced difficulty beyond their control and decided to accede to the request and consider the exports made prior to issuance of Advance Authorizations against Advance Authorization No. 0310838460 dated 25.09.2020 and 0311006268 dated 18.08.2021 towards discharge of EODC and relax the pre-import condition, subject to payment of composition fees as per policy 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. 08 M/s. Skoda Auto Volkswagen India Private Limited, Pune

F.No.HQRPRCAPPLY00001013AM25

Meeting No. 09AM25 heldon 26.06.2024

Subject: Request for relaxation of procedures / policy in order to correct the AEO for 45 EPCG Authorizations.

Applicant Statement: The applicant stated that the Skoda Volkswagen Group invested a sum of around INR 8,000 Crore for INDIA 2.0 Project (Project 2.0) to launch new cars using the State of the Art technology at the automobile manufacturing facilities located in Pune and Aurangabad. The Group is further committed to invest Euro 1.5 billion (i.e. INR 13,550 crores, approximately) in the next 10 years. In the course of setting up the facility for newly launched MQB technology, the Company imported capital goods under the 45 EPCG Authorizations obtained in FY 2019-20, FY 2020-21 and FY 2021-22. Hitherto, the cars have been manufactured using the old PQ technology which had become obsolete and outdated. The capital goods used in PQ technology and MQB technology are completely different and cannot be interchangeably used, and the said fact is also confirmed as per the report submitted by the reputed Indian Institute of Technology, Kharagpur. On the one side, old capital goods which were used to manufacture the old cars of PQ technology have been scrapped/ disposed-off by the month of February 2022 and on the other side, inadvertently, the export of old cars undertaken by using the said old machineries was considered for the purpose of Average Export Obligation (AEO) while making applications for the 45 EPCG Authorizations. Due to this, the Company is saddled with the requirement of fulfilling AEO for which no means whatsoever are available with the Company. In fact, the Company was hit by several factors. Firstly, the aforesaid inadvertent error occurred while filing applications for obtaining the subject EPCG Authorizations. Secondly, even when the said applications could have been easily withdrawn (as imports and installation of new capital goods got delayed by 1.5 to 2 years due to COVID-19) and fresh applications for new EPCG Authorizations would have been filed however, the Company could not take the said corrective steps given that the functioning of our offices and manufacturing plants was badly affected due to COVID-19 pandemic. The given situation has led the Company to such an enormous difficulty. Further, the Company has scrapped/ disposed-off most of the old capital goods by the month of February 2022 and correspondingly the production of old cars is completely stopped. Although the EPCG Authorizations were obtained from 2019-20 onwards, the production of new cars commenced only in the year 2021/ 2022. If the Company had surrendered the subject EPCG Authorizations and re-applied for fresh EPCG Authorizations, the AEO could have been automatically reduced. Taking into consideration the above genuine hardship faced by the Company, the Hon'ble PRC Committee is requested to provide suitable relaxation of procedures / policy in order to correct the AEO for 45 EPCG Authorizations by excluding the past export turnover of old cars which was undertaken by using old machineries which have now been scrapped/ disposed-off. Also, in this regard, appropriate direction(s) may be issued to the Regional Authority i.e., DGFT Pune for necessary endorsement on the 45 EPCG Authorizations. The detailed justifications of the Company are enclosed herewith. It is humbly submitted that in the past also, there have been many instances as cited in the detailed justification, wherein based on similar grounds the PRC/ EPCG Committee have granted similar relaxations. Now, when the Skoda Volkswagen Group is poised to make an additional investment of Euro 1.5 billion (i.e., INR 13,550 crores) approximately in the next 10 years, we are facing the above genuine hardship which is becoming an obstacle in scaling up of our business operations immensely in India. Therefore, we earnestly request the Hon'ble PRC Committee to provide suitable relaxation. Report of IIT Kharagpur was seen.

Decision: Deferred.

(Action: Applicant/PRC)

Case No.09 M/s. Jaiprakash Associates Limited, Uttar Pradesh

F.No.HQRPRCAPPLY00000847AM25

Sanjay

Meeting No.09AM25 held on 26.06.2024

Subject: Request to allow (1) Invoice-cum-payment Certificates in which EPCG Licence Nos. are not mentioned for regularization purpose. (2) Licensing year wise clubbing of EPCG Authorization against 46 EPCG Authorizations.Details of licenses are as under :-

(1) 530131569 12.02.2001 (2) 530132574 15.02.2002 (3) 530138236 16.03.2005 (4) 530138849 13.06.2005 (5) 530138911 21.06.2005 (6) 530139040 07.07.2005 (7) 530139133 15.07.2005 (8) 530139636 30.09.2005 (9) 530139637 30.09.2005 (10) 530139772 26.10.2005 (11) 530140027 12.12.2005 (12) 530140171 29.12.2005(13) 530140172 29.12.2005 (14) 530140186 03.01.2006 (15) 530140195 04.01.2006 (16) 530140232 09.01.2006 (17) 530140263 12.01.2006 (18)530140332 23.01.2006 (19) 530140700 22.03.2006 (20) 530140716 24.03.2006 (21) 530140887 19.04.2006 (22) 530140889 19.04.2006 (23) 530140999 05.05.2006 (24) 530141001 05.05.2006 (25) 530141115 22.05.2006 (26) 530141119 22.05.2006 (27) 530141137 23.05.2006 (28) 530141154 25.05.2006 (29) 530141408 05.07.2006 (30) 530141555 21.07.2006
(31) 530141556 21.07.2006 (32) 530141557 21.07.2006 (33) 530141560 24.07.2006 (34) 530141561 24.07.2006 (35) 530141666 03.08.2006 (36) 530141667 04.08.2006 (37) 530142326 07.11.2006 (38) 530142385 14.11.2006 (39) 530142415 17.11.2006 (40) 530142603 12.12.2006 (41) 530142750 29.12.2006 (42) 530142794 10.01.2007 (43) 530142836 12.01.2007 (44) 530143159 28.02.2007 (45) 530143207 05.03.2007 (46) 530143335 22.03.2007

Applicant Statement: The applicant stated that Request to allow (1) Invoice-cum-payment Certificates in which EPCG Licence Nos. are not mentioned for regularization purpose. (2) Licensing year wise clubbing of undernoted EPCG Authorization: S. No EPCG LIC.NO. Date S. No EPCG LIC.NO. Date S. No EPCG LIC.NO. Date 1 530131569 12.02.2001 16 530140232 09.01.2006 31 530141556 21.07.2006 2 530132574 15.02.2002 17 530140263 12.01.2006 32 530141557 21.07.2006 3 530138236 16.03.2005 18 530140332 23.01.2006 33 530141560 24.07.2006 4 530138849 13.06.2005 19 530140700 22.03.2006 34 530141561 24.07.2006 5 530138911 21.06.2005 20 530140716 24.03.2006 35 530141666 03.08.2006 6 530139040 07.07.2005 21 530140887 19.04.2006 36 530141667 04.08.2006 7 530139133 15.07.2005 22 530140889 19.04.2006 37 530142326 07.11.2006 8 530139636 30.09.2005 23 530140999 05.05.2006 38 530142385 14.11.2006 9 530139637 30.09.2005 24 530141001 05.05.2006 39 530142415 17.11.2006 10 530139772 26.10.2005 25 530141115 22.05.2006 40 530142603 12.12.2006 11 530140027 12.12.2005 26 530141119 22.05.2006 41 530142750 29.12.2006 12 530140171 29.12.2005 27 530141137 23.05.2006 42 530142794 10.01.2007 13 530140172 29.12.2005 28 530141154 25.05.2006 43 530142836 12.01.2007 14 530140186 03.01.2006 29 530141408 05.07.2006 44 530143159 28.02.2007 15 530140195 04.01.2006 30 530141555 21.07.2006 45 530143207 05.03.2007 46 530143335 22.03.2007 Respected Sirs, We thank PRC for approving our earlier request as Project for Supply/Construction of Hydroelectric Dam under Deemed Exports para 10.2 (f) and (g) of FTP 1997-2002/corresponding paras of subsequent FTP, in meeting number 23/AM24 dated 12.12.2023 case number 47. Due to oversight, we in our earlier request had omitted the above stated requests for

Sanjay

approval of PRC and humbly request PRC to allow the same. Above EPCG licenses were issued in Policy Period 2002-2007 and we had completed the E.O. within the initial EOP of first EPCG License issued to us. 1. Deemed export Invoices-cum-Payment Certificates duly attested in original by Project Authority in which EPCG authorization number is not mentioned may kindly be accepted. Our difficulty was that the format of Invoices-cum-Payment Certificates provided by the Project Authority did not have space to incorporate EPCG Licence numbers. Further we had fulfilled the EO of all above 46 licenses in 16 invoices only. We have received payment confirmation from Project Authority and Banks that payment for these invoices have been received through normal banking channels. The installation certificates also confirm use of CG imported for the Project. Thus full correlation is established confirming the use of CG for execution of the Project. The error of not mentioning EPCG license number due to above reason may kindly be condoned and our invoices-cum-payment certificate may kindly be accepted for fulfillment of EO against above EPCG licenses. 2. Clubbing of all EPCG licenses issued within the Licensing year may kindly be allowed. We are seeking clubbing of above EPCG licenses for convenience of RLA and ourselves as we had fulfilled the EO of all above 46 licenses in 16 invoices. The request is not for counting EO fulfilled for subsequent licenses to be counted for earlier licenses. In our case for clubbing, Para 5.18 of HBP RE 2006 is relevant. However in this Para, there are certain conditions that ?no clubbing would be permitted in case of expired EPCG authorizations?. This condition was removed in para 5.27 of HBP 2015-2020 w.e.f. 05.12.2017. Accordingly we request relaxation in our case to allow Licensing year wise clubbing of above EPCG authorizations.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. After detailed discussion Committee noted that the applicant has faced difficulty beyond their control and decided to accede to the request and allow consideration of the Deemed Export Invoices-cum-Payment Certificates duly attested in original by Project Authority in which EPCG authorization number is not mentioned for discharge of Export Obligation and relaxation of Para 5.18 of HBP RE 2006 for clubbing of expired Authorisations also. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA, New Delhi)

Case No. 10 M/s. Sperry Plast Limited, Delhi

F.No.HQRPRCAPPLY000001325AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for waiver of Export Obligation against Advance Licenses Issued in 2016-2017 due to Goods Destroyed in Fire in 2018 against 31 Advance Authorization Numbers.

Sanjay

Applicant Statement: The applicant stated that Sperry Plast Limited obtained 31 Advance Licenses in 2016 and 2017 for exporting Thermoplastic Rubber (TPR) and successfully exported approximately 33%. However, a fire in November 2018 destroyed the imported duty-free materials, preventing fulfillment of the remaining 67% export obligations. The Company has paid the proportionate customs duty due on the unfulfilled export obligations to the tune of Rs. 9.36 crore through TR-6 Challans. Attached are the police verification, fire department report, and insurance claim report. We request a waiver of the remaining export obligations and removal from DEL to facilitate continued business operations. We also wish to clarify that we will not claim any refund of the customs duties deposited. Hence they are requesting to allow waiver of condition of export obligation against subject licenses.

Sperry Plast Limited held an insurance policy under Policy Number 35380211180100000082, valid from 07/08/2018 to 06/08/2019. Following the devastating fire incident at our Greater Noida factory in November 2018, we filed a claim with The New India Assurance Company Limited to seek compensation for the extensive damages incurred. After a thorough evaluation, The New India Assurance Company settled the claim, providing a compensation amount of Rs. 5.22 crore only. This settlement was explicitly for the fire incident, as confirmed by email receipts from The New India Assurance Company Limited referencing the same policy number. Attached for your reference are the copies of the insurance policy, the claim form submitted, and the email receipts from the insurance company, which clearly demonstrate that the compensation received is directly related to the fire incident.

We are enclosing the following documents for your reference and kind consideration as below:

1. Fire Report
2. Police Report
3. News Cutting Reports
4. TR-6 Challans
5. Summary of Licenses
6. Insurance Policy of 2018-2019
7. Insurance Claim Form Filed
8. Insurance Claim Receipt

<u>**Decision:**</u> The Committee examined the submission made by the firm and discussed the matter at length. The committee noted that the case can be considered as one of genuine hardship and decided to accede to the request and allow waiver of Export Obligation against 31 Advance Authorisations issued in 2016 and 2017 in which full Customs Duty on goods not utilized to fulfill the export obligation has already been deposited , for closure of the Advance Authorisations and removal from DEL. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA, New Delhi)

Sanjay

Case No. 11 M/s. Indra Marshal Power Private Limited, Indore

F.No.HQRPRCAPPLY00000895AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for condonation of delay in filing advance licence application against Advance Authorization No. 1110018000 dated 31.07.2008.

Applicant Statement: The applicant stated that Our company was established in 1968 in the name of Indra Marshal Power Private Limited (Formerly known as Indra Marshal Oil Engines) Situated at 13-B, Industrial Area, Sector A, Sanwer Road, Indore. Initially our main line of business was to manufacture all agricultural machinery i.e. Pump set, Air Compressor, Power Weeder, Agricultural Equipment, Dual Fuel Engine, Power Sprayer, Petrol Brush Cutter, Battery Saver, Saw Machine etc. for use in Agricultural Sector for irrigation purpose. It was for the first time in 2008 when we went for a government bid through International Competitive Bidding (ICB) procedure. The bid was announced by the Assam Government for supply of 10000 Nos. of 5HP Diesel Engine Driven Centrifugal Pump sets under the World Bank financed Assam Agricultural Competitiveness Project (AACP). The Contract was awarded to us by the Govt. of Assam, Directorate of Agriculture and Shri B. KalyanChakravarthy, IAS, State Project Director, forwarded intimation to the Joint Director General of Foreign Trade, Bhopal regarding Authority to sign the Project Authority Certificate for Deemed Export. As per condition of the contract the delivery of the goods was to be made within 100 days from the date of establishment of Letter of Credit or from the date of award of the contract whichever is later. Since time was too short so we started planning for production of the goods to complete supplies within the prescribed time limit. Since duty paid partial imported material was available with us as usual and the time period given for supply of 10000 Nos. of 5HP Diesel Engine Driven Centrifugal Pump sets was too short for us to concentrate on any other procedural requirement, for obtaining deemed export benefit against the supplies to be made we concentrated on procurement of the remaining part of the required important components from indigenous sources so as to complete the supplies anyhow within the prescribed time limit. However, in the meantime we approached o/o Jt.DGFT, Bhopal in the mid of May 2008 to know the procedure for availing deemed export benefit. We were asked to submit application for issue of advance licenceon ?Self Declaration Basis? along with relevant supporting documents. Since we were not aware of the procedure for submitting application for issue of advance licenceon ?Self Declaration Basis? we decided to obtain relevant supporting documents first as informed by the DGFT and applied on the same day for issue of each of the documents to the respective authority which took many days. And finally the licence No. 1110018000 dt.31.07.2008 was issued. Since we were bound to make time bound supplies as per conditions of the contract. We mentioned following information on each of the invoices instead of licencedetails ? 1. Contract details /Buyers Order No. Agri/Engg/AACP/3159/ Pt.ICB/ 2006-07/254 dated 10.01.2008 2. Contract No.DAO/AACP/ICB-STW-2006-07 dated 10.01.2008 3. Scheme details of Advance Authorization (mentioning ? Goods supplied for taking benefit as per Deemed Export (Advance licence/Draw Back). Since it was our first advance authorization, mentioning of the above details on each of the Invoices confirms that the supplies were made under the subject Advance Licence It is again

Sanjay

brought to your notice that before submitting application for issue of the subject advance authorization we have already lost deemed export benefit against the supplies already made for 8000 No. of the 5 HP Diesel Engine Driven Pump Set due to lack of the knowledge of the benefits being provided by the DGFT against such deemed exports hence we request for condoning the delay in filing application for issue of advance authorization and kindly accept the export documents submitted by us towards fulfillment of export obligation and issue Redemption Certificate of last 2000 No. of 5 HP Diesel Engine Driven Pump Set for under the advance authorization No.1110018000 dt. 31.07.2008.Hence they are requesting to allow condonation.

Decision: The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 12 M/s. Minda Kosei Aluminum Wheel Private Limited, Haryana

F.No.HQRPRCAPPLY000007863AM24

Meeting No.09AM25 held on 26.06.2024

Subject: Request for Third Party Exports against various EPCG Authorizations.

This is a deferred case of PRC Meeting No.03AM25 held on 25.04.2024 (Case No.49) wherein Committee decided to previous submissions made by the firm before PRC and the decision thereon may be collated and placed before the PRC for taking a holistic view. Thereafter the case may be brought back again before PRC for a decision;

Applicant Statement: The applicant stated that Adverse Impact on Trade\Post the commencement of manufacturing by the Applicant, the domestic market witnessed an increased demand for alloy wheels. This increase in domestic demand was caused due to preponement of MSIL's (Maruti) expansion plan and increased demand of OEM's customers for cars fitted with alloy wheels. This demand (which would have otherwise been met by import because of few low-scale domestic manufacturers) was met by the Applicant. During the period 2016-17 until 2021-22, the total no of Alloy wheels manufactured by the Applicant and supplied to MSIL which were ultimately exported by MSIL outside India is approximately INR 134 crores in value. Had the Applicant not fulfilled this sudden domestic demand, MSIL alone would have had to import alloy wheels valuing INR 2,046.66 crores. Therefore, if the Applicant had exported directly outside (which though was impossibility), there would have been an adverse impact on trade because the OEM's would have been forced to import the alloy wheels. Genuine Hardship 2016 onwards (when the Applicant commenced manufacturing) the international automobile sector witnessed a decline due to macro-economic factors which by 2018

Sanjay

saw a negative growth reaching almost -17% with the onset of COVID-19. At the same time there were dumping trends from China in the international market which was impossible for the Applicant to compete. This decreasing demand of cars outside India persisted until the international market completely recovered from COVID pandemic. The nature of alloy wheels is also such that its usage is limited to its application in cars alone. Further, the procurement of contract for supply of wheels is highly technical involving months of testing for safety concerns before any contract for export can be finalized. Therefore, the Applicant submits that it was impossibility for it to meet its EO in the face of act of God in the nature of COVID. Hence they are requesting to allow third party export. They request amendment of export product to "alloy wheels fitted in cars" to be exported by third party , with separation of value of wheels and cars.

Comments of PC5 were seen.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. After detailed discussion it was decided to allow EOP extension for a further period of 2 years from the date of endorsement for direct export subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

The Committee also decided to refer the issue to PC-5 Division for examining the feasibility of amendment in EPCG policy provisions in consultation with Department of Revenue, Ministry of Finance.

(Action: Applicant/RA-CLA-New Delhi/PC-5 division)

Case No. 13 M/s. Manish Vinyls Private Limited, Faridabad

F.No.HQRPRCAPPLY00001401AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for reduction in Average Export Obligation Fulfillment against 08 EPCG Authorizations under Zero Duty EPCG scheme.

Applicant Statement: The applicant stated that they are manufacturers and exporters of PVC leather cloth and setup a new unit for increasing their exports. In today's time customers have wide choice of designs and finishes from suppliers around the world. The main person Mr.HasnainZahid, handling the show at Azhad Trading Co expired in August 2015. This was a major blow since after his death, there was no one to hold the business. The decline was so rapid that ultimately the mother closed the company in 2021 till which their exports to them had become zero. The exports to Azhad Trading Co comprised 47% of their turnover in 2015-16, reducing to 2% in 2020-21 and 0% in 2021-22. Another point which they would like to notice of the committee is that the item imported under these 8 EPCG licenses are Rollers & Dies & Peripheral machinery which is no way add capacity to the production line. So these items imported did not add any capacity to their production

Sanjay

and therefore they did not have any help in increasing production and increasing their exports through the import of these items.

There was also a massive decline in exports in the sector as a whole, the decline being 51% from 2015-16 to 2019-20. Hence they are requesting to reduce their Average Export Obligation in the subject licenses.

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

(Action: Applicant/PRC)

Case No. 14 M/s. Rothe Erde India Private Limited, Nasik.

F.No.HQRPRCAPPLY0000756AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for revalidation and re credit of duty credit scrip against MEIS FPS AND MLFPS 26 Authorization Numbers.

Applicant Statement: The applicant stated that We, RotheErde India Private Limited, are registered as Manufacturers and Exporters of Special Bearings - Parts of Wind Turbines and manufacture and supply the same to various clients in India and abroad. During the course of our business, we have imported various parts & components required to manufacture the said Bearings. 1. We had imported these under various Bills of Entries with payment of full duties to the Customs. As these total imported material got used for Special Bearings - Parts of Wind Turbines we have taken the refund for the excess duties paid to customs. 2. These duties were paid by debiting the Duty Credit Scrips in addition to making the payment in Cash terms. 3. The application for the grant of the refund against these imports were initially rejected by the Customs in absence of the availability of reassessed Bills of Entry. 4. We filed the Appeal against the same to the Office of the Commissioner of Customs (Appeals) and the Order in Appeal setting aside the previous order was passed. 5. Customs has issued various Orders in Original and has granted for the scripts to be re-credited in view of the said claims. To sum up, the Customs has issued totally 6 Orders in Originals which involve a total of 26 Duty Credit Scrips for 33 Bills of Entries in which the duties paid upon debit to the Duty Credit Scrips are to be re-credited. However, the original validity of these scrips has already expired and thus the RLA is unable to make the needful re-credit. The Customs has relied upon the extracts of the Policy relaxation Committee meeting No. 19th June 2018, stating that there exists a mechanism for the re-credit of the scrips and has quantified the amount of re-credit against each order. Hence they are requesting to allow revalidation.

Comments of PC3 were seen.

Sanjay

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to relax the provisions for recredit to cover the ground of duty paid in excess and refer to PC-3 for resolution for those scrips for which Customs has issued Order for recredit. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/PC-3)

Case No. 15 M/s. P K Enterprises, Uttar Pradesh

F.No.HQRPRCAPPLY00000772AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for consideration to allow the packaging material supplied to Third Party Exporter under EPCG Scheme against EPCG Authorization No. 0530169420 dated 10.01.2017.

Applicant Statement: The applicant stated that The detail of Packaging material has been used for export items, Agreement and disclaimer certificate from the final exporter, Detail of EPCG Authorization mentioned in S/Bills , process of the Boxes used for Export Items. The packaging material supplied to exporter for the Export Purpose only The packaging material supplied to export under HSN Code 48191090 and final export primary item's changed. Hence they are requesting to allow third party export against subject EPCG authorization.

Comments of PC5 were seen.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 16 M/s. Rasik Products Private Limited, Uttar Pradesh

F.No.HQRPRCAPPLY00000808AM25

Meeting No.09AM25 heldon 26.06.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0611000524 dt 29.06.2021.

Sanjay

Applicant Statement: The applicant stated that it will be seen that due to cancellation of export order we had to find new buyer as per the export product description endorsed on the licence. As we have got the buyer we have completed more than 100 % of Export obligation and hence request you to grant us EO extension till 30-06-2024 for regularization of exports and closure of licence.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0611000524 dt 29.06.2021 for a further period upto 31.07.2024 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kanpur)

Case No.17 M/s. Chempharm Industries India Private Limited, Uttar Pradesh

F.No.HQRPRCAPPLY0000753AM25

Meeting No.09AM25 heldon 26.06.2024

Subject: Request for Extension of Total EO Period against EPCG Authorization No. 0530160298 dated 04.02.2013 for regularization.

Applicant Statement: The applicant stated that POLICY RELAXATION SOUGHT FROM DGFT UNDER PARA 5.16 (b) OF HANDBOOK OF PROCEDURES This is a relaxation sought for considering the exports made after the expiry of Export Obligation period where the following extensions of Export Obligation Period (EOP) as allowed under FTP have been taken 1) Covid Extension allowed as per para 5.17 (h) vide Public Notice No. 53 dtd. 20.01.2023. 2) 2 year extension allowed as per Para 5.16 (b) of Handbook of Procedures. RELAXATION IN WHICH FTP/HBP PARA REQD: PARA 5.16 (b) OF HANDBOOK OF PROCEDURES 2023 WHAT RELAXATION IS REQUIRED To accept the S/Bills for exports made within 18 months of date of expiry of EOP i.e to extend the EOP **from 04.02.2022 to 03.08.2023** in our EPCG Authorization No. 0530160298 dtd. 04.02.2013 for the purpose of regularization. JUSTIFICATION FOR RELAXATION ?Chempharm Industries India Pvt Ltd. has been manufacturing Engineering Goods for the past 30 years years, and have been exporting goods and earning valuable foreign exchange. Our total turnover for 23=24 was 23.60 crores out of which export was 11.50 crores. We have are giving employment to more than 70 people, and continuously training them in skill development. With support and ease of doing business initiatives by the Government, we expect to touch around 20 crores exports turnover this year 1 Chempharm Industries India Pvt Ltd. took EPCG Authorization No. 0530160298 dtd. 04.02.2013 for import of Capital Goods with an Obligation to complete the Export Obligation till 04.02.2019. 2 After the Installation of Machines, we faced teething issues in commissioning the machines and stabilizing production from the machines which was fit for exports. 3 After production started from the machine, the sampling and approval of quality from potential buyers took a lot of time. But we kept on improving our quality and starting getting export orders by 2019 4 An extension of 2

Sanjay

years in EOP as allowed in Handbook of Procedures was taken on 23.09.2019 thereby making the revised EOP valid till 04.02.2021. 5 Due to COVID pandemic, we faced hurdles again in exports and exports did not materialize at the speed at which we though after we got the initial thrust 6 Further Extension in EOP as allowed by para 5.17 (h) vide Public Notice No. 53 dtd. 20.01.2023 was taken This further extension revised the EOP valid till 04.02.2022. 7 While all this process was on, we were hoping for further extension which did not seem to be coming 8 However, we kept on making efforts to get export orders and were confident of same because of our quality. We got orders in 2022-23 and were able to complete our exports by June 2023 9 For your information, we came back with full zeal in 22-23 and did 4.07 Cr. Of exports (increase of 20% from the previous year). In 2023-24 we have exported 11.51 Cr. (200% growth) with regards to the previous year in the next year 2024-25 we are accepting 20 Cr. of Exports Sale. PRAYER We humbly request you to direct RLA New Delhi to accept the exports made within 17 months of 04.02.2022 as valid exports for discharge of Export Obligation against EPCG Authorization No. 0530160298 dtd. 04.02.2013 for the purpose of regularization of our case

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 31.08.2023 against EPCG authorization No. 0530160298 dated 04.02.2013 subject to payment of composition fees as per Policy provisions. The other terms and conditions towards fulfillment of EO 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-CLA, New Delhi)

Case No.18 M/s. Prince Corp Private Limited, Mumbai

F.No.HQRPRCAPPLY00000892AM25

Meeting No.09AM25 heldon 26.06.2024

Subject: Request for allow to apply DFIA Transferable with Multiple SION products against DFIA Authorization No. 039207600036AM20 dated 06.07.2019.

Applicant Statement: The applicant stated that theywe are the regular exporters of plastic household/kitchenware products under DFIA scheme from Mumbai, India. During the period 06-07-2019 to 18-10-2020, we have applied total 7 DFIA application file with multiple SION and accordingly export is also done under single shipping bill with multiple SION. All these 7 DFIA File no. application was made before system migration phase, but now while applying DFIA transferable application the new DGFT software does not allow us to apply multiple SION. We are in agreement with 15-20 FTP Para 4.29 (vi) that separate DFIA shall be issued for each SION, but DGFT system software accepted each DFIA File no. application with multiple SIONs before the migration phase. Hence earlier DGFT system software had a glitch of allowing application with multiple SION which was against 15-20 FTP

Sanjay

Para 4.29 (vi) that separate DFIA shall be issued for each SION. Now New DGFT System Software is not allowing us to apply multiple SION DFIA File no application. We as Exporter brings foreign exchange by keeping nation interest first and you are promoting as facilitator to promote export for nation interest. Please help us to resolve the issue to encourage us to focus on more export. Details of All 7 Original DFIA File no for your reference and also uploading Table 1 containing these details DFIA File no.039207600036AM20 Date: 06/07/2019, DFIA File no. 039207600072AM20 Date: 25-09-2019, DFIA File no. 039207600099AM20 Date: 09-12-2019, DFIA File no. 039207600129AM20 Date: 21-02-2020, DFIA File no. 039207600008AM21 Date: 05-06-2020, DFIA File no. 039207600032AM21 Date: 27-07-2020, DFIA File no. 039207600072AM21 Date: 18-10-2020 Also uploading Table 2 containing details of all 7 DFIA File no. SION wise export Qty, HS Code, Description and Eligible Import Qty , HS Code, Description for your reference. Hence they are requesting to allow benefit of DFIA.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 19 M/s. Total Packaging Services, Daman and Diu

F.No.HQRPRCAPPLY00000891AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for revalidation of Authorization/Certificate against Advance Authorization No. 0311013166 dated 21.03.2022.

Applicant Statement: The applicant stated that we request for Revalidation of licence for 6 months from date of endorsement due to the following genuine technical difficulty which is explained below- 1. We completed 109.92% exports within record 8 months from licence date (SOE marked 2). 2. We applied for amendment for enhancement in value/quantity on 05.10.2023 which was issued on 19.03.2024 after more than 5 months (marked 3). 3. We have been issued Revalidation for imports till 21.03.2024 vide amendment issued by RA on 11.09.2023 (marked 4). 4. Since, amendment for enhancement of quantities/values was issued only on 19.03.2023 we had only 2 days left for importing our duty-free inputs. We are sending herewith a summary of our file no. 1696/AM22 wherein you will note that we have applied for amendment on 05.10.2023 but the amendment was issued to us only on 19.03.2024 i.e. 2 days prior to the expiry of the import period. Due to no fault of ours, we could not import our raw-materials for which we are legally entitled. Sir, we would like to bring to your notice that due to no fault of ours and due to the time taken by the department, we have been penalized. Hence, we request you to kindly

Sanjay

re-consider our case and issue revalidation for further 6 months to complete our imports.

Decision: The Committee having examined the statement made by the applicant in its application decided to defer the case to seek a detailed report from RA, Mumbai, before taking the final decision.

(Action: RA-Mumbai/Applicant)

Case No. 20 M/s. Sunrise Food Products, Gujarat

F.No.HQRPRCAPPLY00000896AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for allow transferable DFIA against converted DBK shipping bills.

Applicant Statement: The applicant stated that (A) Our request for allowing Transfer of 63 Nos of DBK SB?s into Transferable DFIS SB?s. (B) The Principal Commissioner of Customs Mundra vide a letter No CUS/ASS/AMND/484/2022-EA dated 15.12.2022 has allowed conversion of these 63 DBK Shipping Bills into DFIA Shipping Bills in pursuant to the acceptance of Hon'ble Gujarat High Court Orders and Judgment dated 2.2.2021. (C) Our request for transfer of SB's from one category into another category is same / similar to another case of the case M/s. Angel Starch &Food Pvt. Ltd; where the PRC in its meeting No. 04AM25 held on 3.5.2024 in the case No 03 has allowed conversion of SB?s marked as "N" into "Y" for the availment of MEIS Scrip (B) (D) PRC is kindly requested that our case being similar to above case our request being same/similar be also considered sympathetically for the sake of uniformity and natural justice for issue of Transferable DFIA against our 63 Shipping Bills, without any late cut, at your earliest

Decision: The Committee went through the submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the issue to PC-IV Division to take up the matter along with earlier cases under reference to Department of Revenue, Ministry of Finance.

(Action: Applicant/PC-IV division)

Case No.21 M/s. Panacea BiotecPharma Limited, Delhi

F.No.HQRPRCAPPLY00000954AM25

Meeting No.09AM25 held on 26.06.2024

Sanjay

Subject: Request for Extension of EOP against Advance Authorization No. 0511007823 dated 11.01.2022.

Applicant Statement: The applicant stated that the Advance Authorization was initially valid till 11.07.2023 for exports; thanks for your support further extensions were granted up to 11.07.2024. Since its export validity will now be expiring on 10.07.2024 and it would not be possible for us to fulfill the balance export obligation in this extended period therefore, we request you to grant us the extension for one year i.e. till July 2025 for completing the export obligation. There is also balance quantity of 657.190 Ltrs. of Albumin which is required to import for the formulation of the final product (Pacliall). Initial validity for imports was till 11.01.2023 with further extension granted till 11.01.2024. As now we require to import the balance quantities of Albumin therefore, we request you to grant us the import extension up to July 2025.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511007823 dated 11.01.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA, New Delhi)

No.22 M/s. Rusan Pharma Limited, Mumbai

F.No.HQRPRCAPPLY000001011AM25

Meeting No.09AM25 heldon 26.06.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0311004202 dated 01.06.2021.

Applicant Statement: The applicant stated that we have been able to complete 66500 Nos. of the export obligation till now under the captioned license. We are planned to complete the balance E.O. also in the stipulated time. Due to heavy demand during covid-19 pandemic they had imported midazolam EP/BP/USP but after covid-19 pandemic the demand of their customer/client gradually decreased, hence we could not export the product as planned. Now we had product registered in other countries and hope to fulfill the obligation. Hence they are requesting to allow six month EOP extension to fulfill the export against subject license.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311004202 dated 01.06.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall

Sanjay

approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 23 M/s. Vivid Global Industries Limited, Mumbai,

F.No.HQRPRCAPPLY000001283AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for clubbing of Authorizations against Advance Authorization No. 0311006259 dated 18.08.2021 and Advance Authorization No. 0311027415 dated 26.09.2023.

This is review case of PRC Meeting No.06AM25 held on 30.05.2024 (Case No.20) wherein Committee reject the case.

Applicant Statement: The applicant stated that Review of Condonation of 36 Days delay for second Advance Authorization 0311027415 dated 26.09.2023 to club with 0311006259 dated 18.08.2021 (Input material is same for both the Authorizations) As earlier our unit is a MSME industry manufacturing of products N.Methyl.J.Acid, N.Phenyl.J.Acid& Di J.Acid.China has entered for N.Phenyl.J.Acid in the International market and due their aggressive and competitive pricing we are facing difficulties in getting export orders from our buyers, We have already clarified for earlier review of our case. Being current phenomenon MSME industry is facing lot of competitions and problems. We are once again representing our case for review to avoid Custom duty and interest which is now increased to approximately Rs.11.50 Lakhs and paying such huge amount our company which is MSME will face heavy loss and it will also affect our export costing at this difficult times. Therefore we request you kindly review our case and Condon 36 Days delay for clubbing of Licence No. 0311006259 dated 18.08.2021 and 0311027415 dated 26.09.2023. We highly appreciate to committee to give us personal hearing in which we can present our genuineity and problems for Condonation of 36 Days delay. Hence they are requesting to allow clubbing of AA.

Decision: The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its PRC Meeting No.06AM25 held on 30.05.2024 (Case No.20).

(Action: Applicant)

Case No. 24 M/s. HUF India Private Limited, Pune.

Sanjay

F.No.HQRPRCAPPLY000001282AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for Extension of EOP against Advance Authorization No. 3110066300 dated 18.08.2016.

Applicant Statement: The applicant stated that we have imported against the said Advance Authorization for the purpose of export. But due to some reasons our order got cancelled and we were not able to complete obligation against advance authorization. Now we have order in hand and are ready for export against the same. Request you to please grant EO Extension so that we can complete the obligation.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 25 M/s. ShineshilpiJewellers Private Limited, Mumbai.

F.No.HQRPRCAPPLY000001390AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for condonation of procedure lapse of 3 day delay for fulfillment of Export Obligation against TRQ License Authorization No. 0111016283 dated 03.05.2024.

Applicant Statement: The applicant stated that we are into domestic Jewellery business since 15 years and we are regular export of gold studded/plain jewellery. We have procured 11000 Gms of Gold under outright Purchase Scheme in advance (HBP Para 4.82) from Nominated agency/ Bank i.e. Kotak Mahindra Bank Ltd.vide their Invoice No. IX23GKGMUM184B dated 23.04.2024 for a gold jewellery export order to our overseas buyer. We accept the export orders on the basis of market reference and ship the goods against receipt of payment in advance. We manufacturing customized jewellery product was ready but in selection they took two more days after their conformation we (ship) export the jewellery vide Invoice No. IX23GKGMUM184B dated 23.04.2024 & Shipping Bill No.9490813 dated 29.04.2024. Post export we have realized that our due date to export gold availed from nominated agency (Kotak Mahindra Bank Ltd.) was April 27th 2024 as such there is a delay of 3 days. We are export business and working closely with our bankers also to work out credit options to promote more exports smoothly. Sir, after lot of time & energy to retain & fulfillment this export order & regularly being touch with foreign buyers. Hence we are requesting to Policy Relaxation Committee for Condonation of only 3 day delay beyond 90 days permissible period for export of gold jewellery form the date of procurement of gold from nominated agency (Kotak Mahindra Bank Ltd.) vide their Invoice No. IX23GKGMUM184B dated 23.04.2024. Hence they are requesting to allow 3 days EOP extension.

Sanjay

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allow condonation of delay of 3 day beyond 90 days permissible period for export of gold jewellery from the date of procurement of gold from Nominated Agency vide Invoice No. IX23GKGMUM184B dated 23.04.2024.

(Action: Applicant/ Customs-Mumbai/ Concerned Nominated Agency / GJEPC)

Case No. 26 M/s. Callisons Flavors (India) Private Limited, Mumbai.

F.No.HQRPRCAPPLY000001887AM24

Meeting No.09AM25 heldon 26.06.2024

Subject: Request for re Credit of MEIS Duty credit value against Order in Original issue by Customs against MEIS Scrip No. 3119059144 dated 23.11.2021, 3119046258 dated 18.03.2020.

Applicant Statement: The applicant stated that 1. Re-Credit Certificate issued by Office of the Commissioner of Customs, NS-II vide no. F.No. S/12/GEN (Sec-74)-04/2023-24/DBK/JNCH Dated 20-04-2023 for Re-Export of Imported goods where duty credit amount debited under MEIS Authorization No.3119046258 Dated 18-03-2020. 2. Re-Credit Certificate issued by Office of the Commissioner of Customs, NS-II vide no. F.No. S/12/GEN (Sec-74) 171/2023-24/DBK/JNCD Dated 17-08-2023 for Re-Export of Imported goods where duty credit amount debited under MEIS authorization No.3119059144 Dated 23-11-2021. Hence, we hereby humbly requesting or Plea before the Committee to consider the Re-Credit Amount of Rs.5,46,284.00 and issue the fresh MEIS Script since there is NO provision to re-credit into same MEIS authorization.

Comments of PC-3 were also seen.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it was decided to relax the provisions for re-export to allow re-credit of MEIS Duty credit value against Order in Original issued by Customs against MEIS Scrip No. 3119059144 dated 23.11.2021 and 3119046258 dated 18.03.2020. The firm shall approach PC-3 for resolution within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 27 M/s. Sun Pharmaceutical Industries Limited, Mumbai

Sanjay

F.No. HQRPRCAPPLY0000828AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0510401587 dated 09.02.2017.

Applicant Statement: The applicant stated that we would like to inform you that, due to technical issues occurred with supplier regarding acceptance of damages of return imported RM quantity 736.64 Kgs. in this regard supplier response was very slow to convince for taken back of damages material. Finally supplier accepted to said RM, hence we re-export imported quantity 736.64 Kgs. made delay beyond EOP.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.28 M/s. Cummins Technologies India Private Limited, Pune

F.No.HQRPRCAPPLY00001515AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for to allow MEIS benefits for the period 2015-2016 & 2016-2017.

This is a deferred case of PRC Meeting No.26/AM21 held on 26.03.2021 (Case No.12) wherein Committee decided to withdraw this case and again refer to EDI/NIC for its re-examination and thereafter the matter will be brought back to PRC.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant requests to consider the case in the upcoming PRC meeting for issuance of the decision Cummins Technologies India Private Limited has a DTA unit at Plot No. B-31, Phaltan SEZ Industrial Area, Village NandalSurwadi, TalukaPhaltan, District Satara, Maharashtra, India, 415522. The Company had filed the Application (manual application) with PRC vide File. No. 01/60/162/207/AM21/PRC for condonation of time limit to file MEIS application against 29 Shipping Bills (SBs) for the period FY 2015-16 & 2016-17 amounting to INR 96,68,050. In this regard, a meeting of PRC was held on 26 Mar 2021 (Appendix 2) wherein the PRC Committee had decided to refer our case to EDI/NIC for further comments. However, till date our case has not been taken up in any subsequent PRC meeting for consideration of our request. Hence, the Company is filing a fresh application with your good office. Further, we are filing two different applications for the SEZ & DTA unit (having same IEC) as the online module require filing of the ANF

Sanjay

2D basis the branch code which was earlier not necessary as there was no such requirement at the time of filing of manual application. In view of this, we request your good office to consider our case in the upcoming PRC meeting and accordingly issue decision in respect of the PRC application filed with your good office for seeking condonation of the time limit to filing the MEIS application.Hence they are requesting to allow benefit of MEIS.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.29 M/s. Cummins Technologies India Private Limited, Pune

F.No.HQRPRCAPPLY000001513AM25

Meeting No.09AM25 heldon 26.06.2024

Subject: Request for to allow MEIS benefits for the period 2015-2016 & 2016-2017.

Applicant Statement: The applicant requests to consider the case in the upcoming PRC meeting for issuance of the decision Cummins Technologies India Private Limited has a SEZ unit at Plot no. M-5, SEZ Phase-II, Pithampur, District Dhar, Madhya Pradesh. The Company had filed the Application (manual application) with PRC vide File. No. 01/60/162/207/AM21/PRC for condonation of time limit to file MEIS application against 140 Shipping Bills (SBs) for the period FY 2015-16 & 2016-17 amounting to INR 64,12,083. In this regard, a meeting of PRC was held on 26 Mar 2021 wherein the PRC Committee had decided to refer our case to EDI/NIC for further comments. However, till date our case has not been taken up in any subsequent PRC meeting for consideration of our request. Hence, the Company is filing a fresh application with your good office. Further, we are filing two different applications for the SEZ & DTA unit (having same IEC) as the online module require filing of the ANF 2D basis the branch code which was earlier not necessary as there was no such requirement at the time of filing of manual application. In view of this, we request your good office to consider our case in the upcoming PRC meeting and accordingly issue decision in respect of the PRC application filed with your good office for seeking condonation of the time limit to filing the MEIS application. Hence they are requesting to allow benefit of MEIS.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has

Sanjay

not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.30 M/s. Creative Garments Private Limited, Mumbai

F.No.HQRPRCAPPLY00000831AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for clubbing of Authorizations against Advance Authorization No. 0310815264 dated 21.08.2017 and Advance Authorization No. 0310823958 dated 24.09.2018.

Applicant Statement: The applicant stated that (a) Both Advance Authorizations are for the same import inputs of HS Code No 52072090 and same Export product of HS Code No. 63079090 (b) Both authorizations for import 32 GSM of 100% Silk Fabrics but has a difference in Width for 2.30 CM (1.62%) for same 32 GSM but having a difference in the Width for 2.30 CM for 1.62%%. (b) The General Notes for Textile Products permits 10% +/- flexibility in the import / export of Fabric items (c) Both Authorizations have been issued within 13 months and EO fulfilled within 31 Months from the date of first authorization and a value addition of 34.72% have been achieve upon clubbing (d) Both Authorizations are for the common rate of duty exemption (d) RA, Mumbai vide their letter No 03/94/040/00414/AM18 dt 29.2.2014 has not allowed clubbing of these both authorizations on grounds that import description of both Advance Authorizations does not match. Policy Relaxation Committee is requested to allowing clubbing of both Authorizations for the same imported inputs of HS Code 52072090 and for same rate of customs duty exemption and for same HS Code of 63079090 for export product and that only has a difference of 2.30 CM for 1.62% and also meets all other basic parameters of clubbing laid down under Para 4.39 of HBP, in relaxation of Policy Provisions for regularization of exports already made within EOP with within original EOP, at the earliest. Hence they are requesting to allow clubbing of subject authorizations.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length. After detailed discussion it was decided that difference in width of fabric imported against the subject two Authorisations may not be taken as ground to treat the import items as different from the point of view of clubbing of Advance Authorizations no. 0310815264 dated 21.08.2017 and Advance Authorization No. 0310823958 dated 24.09.2018 for closure purpose only, subject to fulfillment of all other conditions including accounting of import material. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.31 M/s. Scorodite Stainless India Private Limited, Mumbai

Sanjay

F.No.HQRPRCAPPLY00000533AM25

Meeting No.09AM25 heldon 26.06.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0310742969 dated 26.07.2013, 0310765128 dated 08.01.2014, 0310789656 dated 25.09.2014, 0310751690 dated 30.09.2013, 0310744577 dated 08.08.2013, 0310740118 dated 03.07.2013, 0310715215 dated 20.11.2012, 0310723863 dated 13.02.2013.

This is deferred case of PRC Meeting No.07AM25 held on 06.06.2024 (Case No.03) wherein Committee deferred the case.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that with reference to the above subject matter, we have informed by web-site on 3RD April 2024 that our case has been rejected on 22nd March 2024 meeting no 33AM24 due to non-submission of cogent reason /justification in support of any genuine hardship. In this regards, we want to inform you that due to financial problem our company went to NCLT and NCLT approved our application on 16.07.2019. Immediately we went to Policy Relaxation Committee and Covid started all over world. And we got one year EO extension by Policy Relaxation Committee on 28/06/2021 vide file number 01/60/162/337/AM21/PRC. Due to Covid, our company financial go totally down and we could not recover. Again we approached to Policy relaxation committee on 28th December 2022. Our case comes in committee on 1st March 2023 and committee advise for call the report from RA. Finally our case come on 22nd March 2024 and case is rejected without proper discussion. Now our company slowly recovering in financially and exporting the goods. For pending above said advance licenses, we have to invest huge amount on production and also due to Ukraine and Russia War, international Market is not stable on price. Investor are coming and they are investing the money in our company. But still we need another one year time. We have completed 60% export obligation within extended EO period and still exporting. Also we are writing to request an extension of the manufacturing timeline for the production of seamless pipes .we would like to bring to your attention the complexities involved in the manufacturing process, which require additional time to fulfill the client's requirements. Each size of seamless pipes & tubes undergoes 3-4 meticulous processes to meet the final size as per the client's specifications. Due to the intricate nature of these processes, the manufacturing timeline is significantly extended. As a result, we are only able to produce a maximum of 27-30 tons per month. Considering the total quantity required to be manufactured, it is evident that the job will necessitate a minimum of 9-11 months to complete of balance qty of export . Furthermore, due to the time-consuming nature of the manufacturing processes, we anticipate needing an additional 12 months to complete the balance quantity for export. In light of the aforementioned circumstances, we kindly request an extension of 12 months from the date of endorsement to complete the remaining manufacturing and export activities. This extension will enable us to meet the client's requirements while maintaining the high quality standards that our company is committed to delivering. Therefore, we humbly request your good self to consider the submissions and grant us EO extension without composition fees for our above Advance Authorizations for one Year and without composition fees. Hence they are requesting to allow EOP extension.

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Decision: The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No.33AM24 held on 22.03.2024 (Case No. 18).

(Action: Applicant)

Case No.32 M/s. Shahi Exports Private Limited, Bengaluru

F.No.HQRPRCAPPLY00000855AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for closure of Authorizations against 13 Advance Authorization Numbers.

This is deferred case of PRC Meeting No.07AM25 held on 06.06.2024 (Case No.35) wherein Committee deferred the case.

Applicant Statement: The applicant stated that we are a 5 Star Export House and Tier 3 AEO with an annual export of Garments of about $ 1 billion. Our entire production is exported. We are working with almost all the big clothing Brands in the world. The Brands provide us with designs and we manufacture the Garments accordingly. Hence all our Garments are custom-made. Many times, our buyers ask us to manufacture Garments made out of imported fabric of their choice for which we obtain order-wise SAAS. In a year, we export around 60,000 shipments and obtain about 300 SAAs from Bangalore and New Delhi R.As. The export obligation is fulfilled normally within a period of three to four months and redemptions are applied regularly. Over the years, in very few cases (13 in number), it so happened that after we obtained SAAs and made imports; the buyers changed the design/specification/size of the Garments to be exported. At that point of time, we were not in a position to dishonour the Orders and hence manufactured and exported Garments as per the revised Orders. We approached NC for the fixation of Norms in all these cases. The NC did not take up these cases as the facility for obtaining SAA on Self-Declaration basis was not available in the earlier policy periods. In its meeting dated 28.03.23, we were given a Personal Hearing and during the hearing, we were orally advised by the NC to approach the PRC. Keeping in view our scale of operations, you would observe that these cases are aberrations. After making imports of fabrics/lining, we had no choice but to make the exports. Moreover, no one desires to lose a global clothing Brand as a buyer. It is a genuine hardship for which we are not able to redeem these SAAs. The exports have been made within the valid export obligation period and the foreign exchange stand realized. All the inputs have duly been accounted for. The RAs and the Customs are asking us again and again to get the bond redeemed. Hence, it is requested that relaxation be provided for the fixation of norms by the NC on Post-Export basis for regularization purposes only. It is noteworthy that this facility has already been provided in the current FTP (2023) vide (Para 4.04A(ii).

Sanjay

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to relax the provisions to allow consideration of the application for SAA on self declaration basis as per present Policy para 4.04A (ii) and refer the case to Norms Committee for resolution.

(Action: Applicant/ Norms Committee-V)

Case No.33 M/s. Creative Garments Private Limited, Mumbai

F.No.HQRPRCAPPLY00000768AM25

Meeting No.09AM25 heldon 26.06.2024

Subject: Request for regularization / waiver of exports already made beyond 9 months under Appendix 4J against AdvAuth No. 0310832301 dt 17.10.2019.

Applicant Statement: The applicant stated that (i) Request is for Regularization / Waiver of Appendix 4J condition for exports already made beyond 9 months against AdvAuth No0310832301 dt 17.10.2019 for the reasons that our export product are made from Silk Fabric which has various different Designs, Colours, Sizes and Specifications for which we have to seek prior approval / confirmation from our various foreign buyer in different countries and only then exports are made. (ii) Our exports pertains to the Corona Epidemics period during which our Silk industry was severely affected due to lack of workers in our unit and sharp decline in export of our product. (iii) Inspite of this we have made exports within between 9 months to 29 months only after relief from Corona Epidemics. The entire EO has already been fulfilled upto 30.9.2022 and our request is for regularization purpose.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length. After detailed discussion it was decided to accede to the request and permit relaxation of 4J condition regarding EOP in addition to relaxation provided in Meeting No.03/AM25 held on 25.04.2024 (Case No.17) for Advance Authorisation No. 0310832301 dated 17.10.2019 subject to payment of composition fees as per Policy 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.34 M/s. Pearl Engineering Co., Delhi

F.No.HQRPRCAPPLY0000885AM25

Meeting No.09AM25 heldon 26.06.2024

Sanjay

Subject: Request for condonation of delay in submitting Installation Certificate against EPCG Authorization No. 0530152869 dated 22.07.2010.

Applicant Statement: The applicant stated that Capital Goods imported and installed in 2011. Excise Authority refused to issue installation certificate. Obtained IC from a Chartered Engineer, which the RA office declined to accept and advised to approach EPCG Committee. Committee accepted our request subject to verification from Customs Authority. Request submitted to Customs Authority, but they not responded yet. Kindly accept IC Issued by Chartered Engineer. Hence they are requesting to allow condonation of delay in submitting Installation Certificate.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed condonation of delay in submission and acceptance of installation certificate issued by Chartered Engineer against EPCG Authorisation No. 0530152869 dated 22.07.2010 subject to the payment of composition fee amount of Rs.25,000/-. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No.35 M/s. Immortal Tyres Private Limited, Ludhiana

F.No.HQRPRCAPPLY00009127AM24

Meeting No.09AM25 held on 26.06.2024

Subject: Request for Extension of EOP against Advance Authorization No. 3011000109 dated 19.01.2021, 3011000126 dated 13.01.2021, 3011000288 dated 25.02.2021.

Applicant Statement: The applicant stated that we have obtained below mentioned Advance Authorizations :- 1. 3011000109 Dt. 19.01.2021 2.3011000126 Dt. 13.01.2021 3. 3011000288 Dt. 25.02.2021 and We have not made 100% import against these authorizations and also couldn't complete the entire EO . Due to the severe impact of the Corona Epidemic, we have suffered huge revenue losses, and furthermore, due to the very heavy decline in the export product of automobile Tyres and tubes and the hike in raw material prices around the world, we could not complete entire exports within the original EOP, but now we have new export order and we want to export, so we therefore request you to please Extend the EO period for a period of minimum 6 months from the date of the decision of committee against the above mentioned Advance Authorizations.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension for a further period of 6 months from the date

Sanjay

of endorsement against each Advance Authorization No. 3011000109 dated 19.01.2021, 3011000126 dated 13.01.2021, 3011000288 dated 25.02.2021 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No.36 M/s. Gujarat Raffia Industries Limited, Ahmedabad

F.No.HQRPRCAPPLY0000959AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request to wrong quantity mentioned in the Authorization have to be rectified against DFIA Authorization No. 0811010015 dated 22.11.2023, 0811010986 dated 22.11.2023.

Applicant Statement: The applicant stated that by our mistake, we have filled online details in 2 nos. DFIA Authorization of specified column of import eligible quantity, we have filled-up the waste quantity and hence, both the Authorizations have been issued showing waste quantity kgs. instead of actual import eligible quantity kgs. We therefore pray to Committee, please consider this is human mistake. Hence they are requesting to allow amendment.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that it is not a PRC matter and decided to refer to PC-IV for resolution of the issue regarding correction/amenment of arithmetical errors in DFIA from Policy angle in consultation with EGTF.

(Action: Applicant/PC-IV)

Case No.37 M/s. Kay Cee Exports, Amritsar

F.No.HQRPRCAPPLY00001480AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for Last date for filling application for RoSCTL for Shipping Bill having LEO on or after 01012020 against Rebate of State and Central Taxes and Levies (RoSCTL).

Applicant Statement: The applicant stated that Last date for filling application for RoSCTL for Shipping Bill having LEO on or after 01.01.2020 (Period 01.01.2020 to 31.12.2020) Policy Para in which relaxation is required: In Para 4.95 (k) sub para (b). Last date for filling application for RoSCTL for Shipping Bill having LEO on or after 01.01.2020 (Period 01.01.2020 to 31.12.2020) (Handbook of Procedure) Shipping

Sanjay

Bill pending for RoSCTL claim: SB No: 5631015 dated: 05.10.2020 Port: INQRP6 LEO: 06.10.2020 Justification In reference to the above-mentioned subject, we would like to inform you that our RoSCTL claim for above mentioned 1 Shipping Bill is pending due to Late transmission of Shipping Bill to DGFT by Customs. Our Shipment took place against above mentioned Shipping Bill No: 5631015 dated: 05.10.2020 Port INQRP6 against RoSCTL, but due to some error in customs, Shipping Bill did not get transmitted to DGFT repository. We communicated the matter to customs but matter get delayed due to shortage of staff in customs due to Covid at that time. After number of communication and pursuing the matter with Customs and DGFT for last 3 years, we finally got this Shipping Bill transmitted to DGFT repository in 2024. Now we need to apply for RoSCTL claim against this Shipping bill. So, we request the PRC to consider our justified hardship in delay in applying RoSCTL and allow us to apply the same now.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in transmission/uploading of the Shipping bills, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow application for Rebate of State and Central Taxes and Levies (RoSCTL) benefit only against those shipping bills in which exports were made within time yet which were uploaded after expiry of stipulated time. However, only those items in such shipping bills shall be eligible for RoSCTL benefit which have the correct scheme code i.e 60. It was also decided that no cut would be imposed on the entitlement. The firm shall approach PC-3 for resolution within 30 days from the date of uploading of the minutes of meeting.

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

Case No.38 M/s. Mauria Udyog Ltd, Faridabad

F.No.HQRPRCAPPLY00001643AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0511002862 dated 28.05.2021.

Applicant Statement: The applicant stated that we request to the Department to give further Extension till 31.10.2024 to fulfill our Export Obligation. As committed, we tried our best to complete our Export Obligation and completed 100% (FOB INR 25,46,85,186.29) of Export Obligation in Advance AA No 0510415952 DT. 20.11.2020 and more than 30% (FOB INR 40,91,6,899.548) of Export Obligation in AA No 0511002862 Dated 28.05.2021. Hence they are requesting to allow EOP extension against subject authorization.

Sanjay

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511002862 dated 28.05.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA, New Delhi)

Case No.39 M/s. Impel Exports, Bengaluru

F.No.HQRPRCAPPLY00001516AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for revalidation of Authorization/Certificate against Advance Authorization No. 0710116710 dated 07.07.2020.

Applicant Statement: The applicant stated that with reference to the subject mentioned above, we had previously revalidated our authorization at the RA, Bangalore, extending its validity until 07.07.2022. The license for importing items has been invalidated for the full quantity of Rs. 500 MT in favor of IMBB, 185/186, Chinubhai Towers, Ashram Road-380009, based on the contract with the supplier. This license was initially obtained during the peak of the COVID-19 pandemic, resulting in supply and production delays that did not align with the planned schedule. Consequently, the supplier supplied the goods quoting the invalidation number after the license validity had expired. We now request your kind approval for a further one-year revalidation to regulate the supplies made by our supplier and fulfill the obligations under our license. We hope you will consider our request favorably and grant the revalidation up to 07.07.2023 at the earliest.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.40 M/s. Louverline Blinds, Bengaluru.

F.No.HQRPRCAPPLY00001612AM25

Meeting No.09AM25 held on 26.06.2024

Sanjay

Subject: Request for waiver of Procedural requirement as per HBP against Advance Authorization No. 0710111065 dated 02.02.2017.

Applicant Statement: The applicant stated that under AA we had supplied goods to Unit located in SEZ. The payment from SEZ made through CC account. We have submitted Bill of Export, E-BRC's along with relevant documents. The detailed request letter is attached. Request you to kindly take a lenient view and direct RA to accept and issue EODC. Hence they are requesting to allow waiver of procedural requirement against subject authorization.

Decision: Deferred.

(Action: Applicant/RA-Bangalore)

Case No.41 M/s. Zimeno India Private.Limited, Hyderabad.

F.No.HQRPRCAPPLY0000716AM25

Meeting No.09AM25 held on 26.06.2024

Subject: Request for permission for import of 3 Monarch Electric Tractor for providing services under EPCG Scheme.

Applicant Statement: The applicant stated that as per Appendix-5F tractors are not allowed for import under EPCG Scheme. Normally the Tractors (either Electric or Diesel operated) are used for Agriculture purposes, carrying goods etc as a commercial vehicle. Whereas, in India, we will be using these Electric Tractors as a 'TOOL' for testing performance of software developed by us which is required for providing Services in USA. Hence we request you to kindly permit us to import these 3 Monarch Electric Tractors under EPCG Scheme, considering the "end use" of these tractors for the purpose of exporting Agricultural services using Artificial Intelligence. We will NOT register these Electric Tractors with any of Road Transport Authority in any state.

Decision: The Committee went through the justification given by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request of the firm and allow relaxation of the Policy for import of 3 Monarch Electric Tractors for R&D purpose. The vehicles will be used only for the intended purpose within their campus with proper safety protocol and not general purpose and shall not ply on the public roads. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

Case No.42 M/s. Exide Industries Ltd., Kolkata

Sanjay

F.No.HQRPRCAPPLY00003402AM23

Meeting No.09AM25 held on 26.06.2024

Subject: Request for amendment in CIF value of DFIA License No.0211001070 dated 11.08.2021.

This is deferred case of PRC Meeting No.20/AM23 held on 29.11.2022 (Case No.13) wherein Committee defer the case to seek a detailed report, from RA, Kolkata before taking the decision.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have received DFIA No. 0211001070 dated 11.08.2021 where CIF value while issuance is Rs.241158883/- USD 3198394.84 and value addition stand as 311% and since the data printed on the Authorization was incorrect therefore they could not utilize the Authorization under subject DFIA. They have submitted that the above SION serial No. is C-1058 which does not provide individual item wise value restriction so remove the individual item wise value restriction from all inputs so that they do not import any item that unutilized value can be utilize for the other input if required or issue the license as per attachment of import and export given. The data printed on the authorization showing less than the entitlement quantity, CIF value also to be enhanced Rs.816700705.21 to accommodate the quantity and value addition should be 22% instead of 311%. Hence they are requesting to allow amendment in CIF value under relaxation of policy so they can utilize the licence.

Report from RA Kolkata was seen.

<u>Decision</u>: The Committee went through the submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer the issue to PC-IV Division for resolution of the issue regarding correction/amendment of arithmetical errors in DFIA from Policy angle in consultation with EGTF, and also agreed that as and when the matter is resolved, revalidation of six months would be provided.

(Action: Applicant/PC-IV division)