MINUTES OF 1st MEETING OF AM-23 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI S.B.S. REDDY, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE ON 04.05.2022.

First Meeting for AM-23 of the EPCG Committee was held on 04.05.2022 at 3.00 PM under the Chairmanship of Shri S.B.S. Reddy, Additional Director General of Foreign Trade through Video Conferencing. Following officers attended the meeting:-

i. Shri Chandan Kumar, OSD, Department of Revenue
ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT
iii. Shri Sanjeev Kumar Kala, Deputy Director General of Foreign Trade, DGFT
iv. Shri Satish Oza, Foreign Trade Development Officer, DGFT

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

Sl. No.	Firm's Name and file Numbers	EPCG Authorization No.	Brief history and decision of the Committee
1.	Brigade Enterprises Ltd (BEL), Bengaluru 01/36/218/119/AM-21/EPCG	i. 0730017268 dated 23.01.2018 ii. 0730017105 dated 24.11.2017	**Request for transfer of EPCG Authorization from Brigade Enterprises Ltd (BEL) to Brigade Hotel Ventures Ltd (BHVL) in respect of EPCG Authorization Nos. 0730017268 dt. 23.01.2018 and0730017105 dt. 24.11.2017 under 0% Concessional Duty:** The applicant has stated that Brigade Enterprises Ltd (BEL) who has been in the Hotel & Tourism business for more than 10 years owns five hotels across South India. They have been obtaining EPCG Authorizations in the name of BEL for procurement of capital goods to set up hotels. The applicant has further stated that there have five hotels operational for which EPCG Licenses were obtained for procurement of capital goods, out of which three hotels have been fully discharged for export obligations. The other two hotels, which have been established recently, are pending export obligation. 2. BEL has created a new company called Brigade Hotel Ventures Ltd (BHVL) which is a 100% subsidiary of BEL and has decided to bring all the Hotel Business from BEL to

			BHVL under one umbrella to lend exclusive focus and attention to their Hotel businesses and with the aim to further grown this business vertical. For this, BEL has sought order from Honorable National Company Law Tribunal, Bangalore (NCLT) for sanctioning of scheme of arrangement between BEL and its wholly owned subsidiary i.e., BHVL for hiving off the Hotel Business Undertaking of BEL into BHVL. 3. NCLT issued a Common order sanctioning the above Scheme vide order No. CP (CAA)No.78/BB/17 Dtd.13.03.2018. 4. They amended the IEC for BHVL for adding the Hotel branches by removing it from BEL. The EPCG Licenses referred above was obtained in the name of BEL and they are requesting to transfer the same to BHVL in accordance with the NCLT's order. They have further informed that as per the Scheme of Arrangement all the assets & liabilities, Annual Averages if any and duties of Brigade Enterprises Limited of all the Hotels undertaking of hospitality segment be transferred to Brigade Hotel Ventures Limited. 5. After deliberations, Committee decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow transfer of EPCG Authorization Nos. 0730017268 dt. 23.01.2018 and 0730017105 dt. 24.11.2017 issued to Brigade Enterprises Ltd (BEL) to Brigade Hotel Ventures Ltd (BHVL) and to allow the change of name in EPCG authorizations (without any other change in EPCG authorizations) to enable BHVL to fulfill export obligation in respect of subject EPCG authorisations. This is further subject to a condition that Average export obligation (AEO) shall be re-fixed by adding AEO of BHVL for same and similar products on date of acquisition to the existing AEO against the two EPCG Authorisations. BHVL also shall execute necessary Bond and Bank Guarantee

			with Customs Authorities for fulfillment of Export Obligation. **This has the approval of DG, DGFT.**
2.	KAP Cones Pvt. Ltd, New Delhi 01/36/218/153/AM-20/EPCG	For 1st request against EPCG Authorization Nos. i. 0530150351 Dt. 13.11.2009 ii. 0530153876 Dt. 02.11.2010 iii. 0530154276 Dt. 16.12.2010 iv. 0530156505 Dt. 15.09.2011 v. 0530157082 Dt. 30.11.2011 vi. 0530160076 Dt. 28.12.2012 vii. 0530161957 Dt. 10.12.2013 For 2nd request against EPCG Authorization Nos. i. 0530150351 Dt. 13.11.2009 ii. 0530154276 Dt. 16.12.2010	**Request for** i. **Acceptance of Chartered Engineer Installation certificate instead of Central Excise installation certificate against 7 EPCG Authorizations.** ii. **Clubbing of EPCG Authorizations 0530150351 dated 13.11.2009 and 0530154276 dated 16.12.20010** The matter was examined and the applicant vide letter dated 30.09.2019 was requested to submit copies of installation certificate. In response, the Applicant vide emaildated30.10.2019 had submitted copies of installation certificates. As per Installation certificates issued by Chartered Engineer, Capital Goods were imported and installed at the premises. 2. The applicant has submitted that they were new exporter at that time and not aware of this, so did not get the certificate from Central Excise, while they got the installation certificate from Chartered engineer in time. The firm has further stated that they have approached to GST department many times, but did not get the same. 3. Now, the firm vide e-mail dated 12.04.2022 has stated that they are registered in Central Excise and had factory stuffing and self sealing permission from Central Excise. All the imports and exports made are properly informed to Central Excise and all required documents for all transactions were submitted to Central Excise from time to time. The Central Excise was doing a yearly audit of our company and was verifying all details. The firm has further stated that due to lack of knowledge they obtained installation certificate from Chartered

			Engineer as earlier policy had a provision to choose between Central Excise and Chartered Engineer. 4. The firm has also informed that at the time of redemption, they had been told to bring an installation certificate from Central Excise. But by the time, GST was introduced in India and Central Excise was merged with the GST department. 5. However, they managed to submit the Installation Certificate issued by Chartered Engineer with CLA, New Delhi i.e. beyond the stipulated time period for submission of Installation Certificate and also submitted detailed copies of acknowledgement from Central GST informing them the import and installation of imported machines. The Committee observed that, during 2009-14 Policy, Installation certificate was required to be issued only by Central Excise authorities and same should have been submitted within 6 months of imports. The Committee deliberated upon the case and decided to **reject** the request of the firm to accept Chartered Engineer installation Certificate instead of Central Excise as the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. **In respect of 2nd request i.e. clubbing of two EPCG authorizations:** The firm vide e-mail dated 19.04.2022 has requested not to consider the matter. Accordingly the second request for clubbing of EPCG authorizations has been **withdrawn.**
3.	AKR Industries Pvt. Ltd., Tirupur 01/36/218/70/AM-21/EPCG	3230019932 dated 22.01.2014	**Request for acceptance of slump sale and transfer of EPCG Authorization from M/s Rohini Textile Industries Pvt. Ltd., Tirupur to M/s AKR Industries Pvt. Ltd. Tirupur in respect of EPCG Authorization no.**

				3230019932 dt. 22.01.2014 under 0% Concessional Duty: The applicant has stated that they intend to purchase SIPCOT Unit under slump sales from M/s Rohini Textile Industries Pvt. Ltd., Tirupur for expansion. It is informed that some of the machineries installed in this unit of Rohini Textile Industries Pvt. Ltd., Tirupur were purchased under EPCG Scheme. A few machineries are still under the subject EPCG Authorization and EO has to be fulfilled. M/s Rohini Textile Industries Pvt. Ltd was classified under NPA by financial institutions (by Andhra Bank & Punjab National Bank). M/s AKR Industries Pvt. Ltd., Tirupur is also planning to expand their production as the orders are piling up. In the meanwhile M/s Rohini Textile Industries Pvt. Ltd has approached them to take some of the units to reduce debt of M/s Rohini Textile Industries Pvt. Ltd. 2. The firm has further stated that they have made slump sale agreement to purchase processing Division-II (SIPCOT Processing Division) located at plot no FF2, SIPCOT Industrial Growth Centre Perundurai-638052. They also informed that while M/s Rohini Textile Industries Pvt. Ltd have obtained other EPCG Authorizations which have been redeemed and only one EPCG Authorization is left for fulfillment of EO which is EPCG Authorization no. 3230019932 dt. 22.01.2014. 3. The Committee, therefore, decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow transfer of business of M/s Rohini Textiles Industries Pvt. Ltd., Tirupur to M/s AKR Industries Pvt. Ltd.Tirupur and to allow the name change in EPCG authorizations without any other change in EPCG authorizations to enable M/s AKR Industries Pvt. Ltd. Tirupur to fulfill export obligation in respect of subject EPCG authorizations. This is further subject to a

			condition that Average export obligation (AEO) shall be re-fixed by adding AEO of M/s AKR Industries Pvt. Ltd. Tirpur for same and similar products on date of acquisition to the existing AEO. M/s AKR Industries Pvt. Ltd. Tirpur also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation. **This has the approval of DG, DGFT.**
4.	Pundrik Textile Mills Pvt. Ltd, Ludhiana 01/37/218/44/AM-17/EPCG-II	3030001750 dated 26.05.2006	**Request for acceptance of exports made by ready-made garments or extension of EO under 05% Concessional Duty:** After due deliberation, the Committee decided to **withdraw** the case as the decision has already been taken in the EPCG Committee meeting held on 15.09.2021.
5.	Spectrum Printers, Mumbai HQREPCGPRAPP00246660AM22	0330027212 dated 14.09.2010	**Request for EOP Extension for 2 years in respect of EPCG Authorization No. 0330027212 dated 14.09.2010 under 0% Concessional Duty:** The firm has further stated that they could not fulfill their 100% EO within extended time period (6+2 years) due to cancellation of export orders. 2. The firm further stated that they completed their EO in the period 2018-20 after the expiry of EO Period. The firm has agreed upon payment of 50% of utilized Customs Duty as per policy procedure for the same. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8 years to 10 years and accordingly, the Committee decided to **reject** the request of the applicant.

6.	Budhani Bros, Pune HQREPCGPRAPP00171875AM22	130009473 dated 14.06.2016	**Request for block wise extension and extension in EOP in respect of EPCG authorization No. 130009473 dated 14.06.2016 under 0% Concessional Duty:** The Committee observed that the request of the party is for block wise extension of EOP and extension in EOP in respect of EPCG authorization issued beyond 31.03.2015. The Committee decided to advise the party to approach RA concerned in respect of their request for extension in EOP in terms of provision of Public Notice No. 3/2015-20 dated 13.04.2022. RA may examine the request on merit.
7.	Shiv Jyoti Creators Private Limited, Faridabad HQREPCGPRAPP00148072AM22	0530154260 dated 15.12.2010	**Request for :** i. **Grant 1 years EOP Extension (without payment of 2% composition Fees) and further 2 years EOP Extension (without payment of 50% duty and interest on unfulfilled obligation) in respect of 3% EPCG License No. 0530154260 dated 15.12.2010,** ii. **To allow embroidery work on readymade garments to be counted in export obligations by producing supporting documents such as Job Wok Challans, Returns, Agreements etc.,** iii. **To grant relief to industry by any manner which is already struggling for survival due to economic slowdown, COVID-19, heavy competition etc. so that they can complete their exports obligation and** iv. **Waiver of additional documents as per Para 5.10 for third party exports for EPCG Authorizations** The applicant has submitted that in their industry of Readymade garments and made-ups and embroidery on Readymade

			garments and made-ups, the ultimate exporter generally sends raw material to job worker for further processing/embroidery using imported capital goods and after processing on raw material, license holder returns back the export goods to the ultimate exporter, who in turn further process and export the goods and mention job worker/License holder name as supporting manufacture/Jobber/License Holder details so that we can take the benefit of EPCG Authorization as goods has been processed using machines imported by License Holder under EPCG Scheme. They have supplied goods to various exporters by using the imported machinery but due to oversight they have not mentioned their name and EPCG License No on export documents and shipping bill. The applicant has also made various third-party exports but due to lack of knowledge and awareness of procedure for third party export documentation, these exports could not be counted under export obligation. The Committee deliberated upon the case and decided to **defer** it for further examination.
8.	Shalina Laboratories Private Limited, Mumbai HQREPCGPRAPP00186380AM22	0330040940 dated 11.02.2015	**Request for accepting of Installation Certificate by Chartered Engineer in respect of EPCG Authorization No. 0330040940 dated 11.02.2015 under 0% Concessional Duty:** The firm has stated that they had obtained Installation Certificate from Chartered Engineer on 30.10.2015 and when they approached RA Mumbai for discharge of EODC, RA Mumbai asked them to submit an installation certificate from the Jurisdictional Central Excise Authority. As the Central Excise Department does not exist anymore and being an old case, CGST Department was unable to track the record as further stated by the firm. The firm has also paid a composition fee of Rs. 5000.00. 2. As per Installation Certificate issued on

			30.10.2015 uploaded by the firm under EPCG No- 0330040940 dated 11.02.2015, date of installation mentioned is 05.05.2015 with Bill Of Entry No. 8454103 dated 26.02.2015. The Committee observed that, during 2009-14 Policy, Installation certificate was required to be issued only by Central Excise authorities and same should have been submitted with in 6 months of imports. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of Submission of Installation Certificate issued by Chartered Engineer instead of Central Excise and accordingly, the committee decided to **reject** the request of the applicant.
9.	N. Kumar Textiles, Ludhiana HQREPCGPRAPP00168404AM22	3030014730 dated 24.09.2015	**Request for extension in EOP for two years in respect of EPCG authorization No.3030014730 dated 24.09.2015 under 0% Concessional Duty:** The Committee observed that the request of the party is for extension in EOP for 2 years in respect of EPCG authorization issued beyond 31.03.2015. The Committee decided to advise the party to approach RA concerned in respect of their request for extension in EOP in terms of provision of Public Notice No. 3/2015-20 dated 13.04.2022. RA may examine the request on merit.
10.	Maharshi Rice Mills Pvt. Ltd, Nalgonda HQREPCGPRAPP00176163AM22	0930002130 dated 03.04.2006	**Request for extension in EOP in respect of 5% EPCG authorization No. 0930002130 dated 03.04.2006 under 05% Concessional Duty:** The applicant has stated that they have been granted Block-wise Extension up to 02.09.2021 vide amendment sheet No 3 on 21.06.2019 duly taking into consideration of Rice Ban period for 3 years 5 months and 8

			days. The applicant has further stated that as their Original EOP is expiring on 02-09-2021, they have been trying to apply online for 1st EOP Extension, but are not finding the License reflected in the Portal. 2. The applicant has submitted that theirs' is a different case from the routine extensions, wherein the Rice Ban period is involved, kindly make necessary arrangements in the Software of the Portal to allow us to avail the benefit of Ban Period, since there is a defect in the system where the ban period has not been included in the software, to apply for 1st EOP Extension. 3. The subject EPCG authorization is issued for EOP of 8 years up to 02.04.2014. The extended EOP of 2+2 years also expired on 02.04.2018 but the applicant claimed that their original EOP expiring on 02.09.2021. The applicant claimed to have obtained extension up to 02.09.2021 from RA due ban on export product. However, the amendment sheet is not attached with the application. The applicant seeks further extension of two years to fulfill EO. The Committee went through the statements made by the firm and decided to call for detailed report from RA in respect of EO extension granted to the applicant if any and reason thereof.
11.	Venkateshwara Laser Tech Private Limited, Bangalore HQREPCGPRAPP00228129AM22	0730015587 dated 21.06.2016	**Request for 1st Block EOP Extension without composition fees in respect of EPCG Authorization No. 0730015587 dated 21.06.2016 under 0% Concessional Duty:** The Committee observed that the request of the party is for 1st block extension in EOP without composition fees in respect of EPCG authorization issued beyond 31.03.2015. The Committee decided to advise the party to approach RA concerned in respect of their request for extension in EOP in terms of

			provision of Public Notice No. 3/2015-20 dated 13.04.2022. RA may examine the request on merit.
12.	SRM Spinners Ltd., Bhilwara HQREPCGPRAPP00248057AM22	i. 1330004664 dated 04.11.2015 ii. 1330004670 dated 10.11.2015	**Requested for condonation of Block wise EO Fulfillment in respect of EPCG authorization No. 1330004664 dated 04.11.2015 and No.1330004670 dated 10.11.2015 under 0% Concessional Duty:** The Committee observed that the request of the party is for condonation of block wise EO fulfillment in respect of EPCG authorization issued beyond 31.03.2015. The Committee decided to advise the party to approach RA concerned in respect of their request for extension in EOP in terms of provision of Public Notice No. 3/2015-20 dated 13.04.2022. RA may examine the request on merit.
13.	Synchron Machine Tools Pvt. Ltd, Bengaluru HQREPCGPRAPP00185701AM22	0730014171 dated 03.02.2015	**Request for EOP Extension for 2 years and condonation of Non-fulfillment of 1st Block Obligation in respect of EPCG Authorization No. 0730014171 dated 03.02.2015 under 0% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time due to- • Due to change in finance and logistic staff, shipping bills were filed under Free Shipping Bills category and ITC HS Code not being declared • Few Shipments received inward remittance in INR due to customer mandate which couldn’t be counted for EO fulfillment. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- (a) Extension in block-wise EOP, as the party

			could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14(c) of HBP 2015-20 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.17 of HBP (w.e.f. 05.12.2017) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
14.	Vajra Rubber Products Private Limited, Kerala HQREPCGPRAPP00230423AM22	i. 1030002587 dated 15.01.2014 ii. 1030002741 dated 17.11.2014 iii. 1030003032 dated 02.02.2016	**Request for Re-fixation of Annual Average EO in respect of EPCG Authorization Nos. under 0% Concessional Duty:** i. **1030002587 dated 15.01.2014-reg.** ii. **1030002741 dated 17.11.2014-reg** iii. **1030003032 dated 02.02.2016-reg** The firm has stated that they are into manufacturing various types of molded rubber products exporting mainly for oilfield applications. The firm further stated that they could not complete AEO 100% fixed to the licenses within stipulated time due to- • Great Oil Crash 2014- Oil price plunge and drilling process changes caused drop in their sales revenue and had to diversify their product line to stay in export business • Overseas Agent cum Buyer's Default in 2018 which affected the growth of the firm in export market

			2. The firm has further stated that they are in process of regaining their export market by targeting US being the largest consumer of rubber products. 3. The applicant has submitted following grounds for re fixation of Average EO: a. **Great Oil Crash of 2014:** The average level of export achieved by them in the preceding three financial years (2010-11, 2011-12 & 2012-13) of the EPCG license issue was all-time high due to the sale of molded rubber components for the use of Oil and Gas industries in Texas, USA. After peaking at US$ 100 and above a barrel the petroleum prices plunged by 60 percent in the year 2014. The Oil price plunge and change in the drilling process had multiple effects and which are caused to drop our sales revenue considerably in the subsequent years, and finally they bad to diversify their product line to sustain in the export business. b. **Overseas Agent cum Buyer's Default in 2018:** The diversified product line, mainly of molded rubber products for the Automotive & Flow Control Industries are marketed and sold in the North American region through an agent- M/s. Core International LLC, Houston, USA but this US distributor/agent - M / s. Core International LLC has become a defaulter of 21 container shipments and 47 LCL shipments worth of US Dollar 1.55 million in the year 2018. This has turned the entire growth of the company in the export market upside down. The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any

			genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
15.	Vlead Design Services Private Limited, Chennai HQREPCGPRAPP00179751AM22	0430013951 dated 13.08.2014	**Request for EOP Extension and condonation from fulfillment of Block wise EO in respect of EPCG Authorization No. 0430013951 dated 13.08.2014 under 0% Concessional Duty :** The firm has stated that they could not complete EO 100% within stipulated time due to- • License being obtained by declaring export item as goods instead of service. • Change in employees in finance dept leading to management not being aware about fulfillment of EO. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**

16.	Sanjay Soya Private Limited, Dhule Maharashtra HQREPCGPRAPP00180662AM22	0330030538 dated 12.09.2011	**Request for Block & EOP Extension for 2 years in respect of EPCG Authorization No. 0330030538 dated 12.09.2011 under 0% Concessional Duty:** The firm has stated that they could not complete EO 100% within stipulated time due to- • The firm exports Lecithin product for which they have fewer orders in overseas market. • The firm had applied for addition of product of Soya Meal to DGFT Mumbai on 18.06.2018 but received amendment on 18.08.2021 meantime EO period was over. 2. The firm further stated that they have fulfilled EO more than 50% in first block and ready to complete EO in 6 months as the season for soya starts after October every year. 3. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

			This has the approval of DG, DGFT.
17.	Kali Mhs Private Limited, Chennai HQREPCGPRAPP00206056AM22	0430007692 dated 24.9.2009	**Request for acceptance of third party exports for fulfillment of EO in respect of EPCG authorization No. 0430007692 dated 24.9.2009 under 03% Concessional Duty:** The applicant has stated that they have fulfilled the Export Obligation through Third Party Exports. Despite clear instructions the C&F of the third party exporter missed to register their name and EPCG license number in their shipping bill due to which their request for issue of EODC is pending. 2. The applicant has also submitted a copy of reply to SCN dated 17.09.2021 issued by RA, Chennai and requested to condone the deficiency by taking a lenient view, and submitted that they are a small industry under The MSMED Act and have already been severely affected by the global industrial recession followed by the pandemic spread since 2020. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EOP extension and accordingly, the committee decided to **reject** the request of the applicant.
18.	Spectrum Printers, Mumbai HQREPCGPRAPP00245965AM22	0330027665 dated 29.10.2010	**Request for EOP Extension for 2 years up to 29.10.2020 in respect of EPCG Authorization No. 0330027665 dated 29.10.2010 under 0% Concessional Duty:** The firm has stated that they could not fulfill their 100% EO within extended time due to cancellation of export orders. 2. The firm further stated that they completed their EO in the period 2018-20 after the expiry of EO Period. The firm has agreed upon payment of 50% of utilized Customs Duty as per policy procedure for the

			same. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th year to 10th year and accordingly, the committee decided to **reject** the request of the applicant.
19.	S.D. International, Ludhiana HQREPCGPRAPP00243877AM22	3030013986 dated 30.04.2015	**Request for:** i. **Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3030013986 dated 30.04.2015 under 0% Concessional Duty.** ii. **EOP Extension for 2 years and condonation of Block wise Extension in respect of EPCG Authorization No. 3030013986 dated 30.04.2015 under 0% Concessional Duty** The firm has stated that they could not submit Installation certificate to RA within stipulated time due to unaware of policy procedures. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for condonation of delay in submission of Installation Certificate and accordingly, the committee decided to **reject** this request of the applicant. **In respect of 2nd request** i.e. EOP Extension for 2 years and condonation of Block wise Extension in respect of EPCG Authorization No. 3030013986 dated 30.04.2015 under 0% Concessional Duty: The Committee observed that the request of the party is for block wise extension of EOP and extension in EOP in respect of EPCG authorization issued beyond 31.03.2015. The

			Committee decided to advise the party to approach RA concerned in respect of their request for extension in EOP in terms of provision of Public Notice No. 3/2015-20 dated 13.04.2022. RA may examine the request on merit.
20.	Precious Electrochem India Pvt. Ltd, New Delhi HQREPCGPRAPP00187142AM22	0530170200 dated 02.05.2017	**Request for condonation for Installation Certificate uploaded after 18 months beyond stipulated time in respect of EPCG Authorization No. 0530170200 dated 02.05.2017 under 0% Concessional Duty:** The firm has stated that they filed for EPCG Redemption in return to which RA raised a deficiency letter for condonation of submitting the Installation Certificate after 18 months beyond prescribed period in terms of Para 5.04 2. The firm further stated that they were not aware of policy procedure about the submission of the same within 18 months to RA. 3. As per Installation Certificate issued on 21.12.2017 uploaded by the firm, date of installation mentioned is 28.07.2017 with invoice No. 85876 dated 22.05.2017. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for condonation of delay in submission of Installation Certificate and accordingly, the committee decided to **reject** this request of the applicant.
21.	Divya Corporation HQREPCGPRAPP00138885AM22	2430001996 dated 01.08.2013	**Request for condonation for late submission of Installation certificates against EPCG Authorization No. 2430001996 dt.01.08.2013 under 0% Concessional Duty:** The firm has stated that they applied for EODC to RA, Rajkot. The firm has also stated

			that RA, Rajkot vide deficiency letter dated 31.03.2021(not **attached**) informed them that the installation certificate did not submit by them. They could not submit the installation certificate within the stipulated time period which was **issued by Chartered Engineer on 25.10.2013**. 2. The applicant vide email dated 14.12.2021 has informed that the unit is not registered with Central Excise at any time during its course of operation. Hence no details available for submission. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for condonation of delay in submission of Installation Certificate and accordingly, the committee decided to **reject** this request of the applicant.
22.	Vishal Agro Industries, Raichur HQREPCGPRAPP00157407AM22	0730013944 dated 18.11.2014	**Request for extension in EOP in respect of EPCG Authorization 0730013944 dated 18.11.2014 under 0% Concessional Duty :** The applicant has stated that they have completed 88.24% EO within the valid EOP of 6 years. Due to the unforeseen Pandemic unleashed the whole Globe and a total lock down has put them in an inconvenient position getting the production to a grinding halt. They could submit their application for Extension of 1st EOP in time. The applicant seeks extension in EOP to fulfill balance minor portion of EO comfortably. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6 years to 8 years) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late

			fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
23.	Kochar Sung Up Acrylic Ltd, Amritsar HQREPCGPRAPP00170698AM22	1230001005 dated 20.06.2013	**Request for block extension in respect of EPCG Authorization No. 1230001005 dated 20.06.2013 under 0% Concessional Duty:** The applicant has obtained EPCG Authorization No. 1230001005 dated 26.03.2013 or duty saved value of Rs. 10,180,800.000 and EO worth US$ 1,104,607.590 i.e. 6 times the duty saved on Capital Goods on FOB basis within a period of 6 years (Block Year 1st to 4th year – 50% and 5th to 6th year – 50%) from date of issue of authorization. The annual average of the past export performance is Rs. 0.00 as per the condition sheet. 2. The firm has stated that they could not complete EO 100% within stipulated time due to Covid-19 lockdowns and have completed 70% EO. 3. As per Amendment sheet issued by RA, Amritsar on 30.12.2019, EOP has been changed from 6 years to 8 years i.e. up to 19.06.2021 in terms of Para 5.11 of HBP (2009-14) and 1st block extended i.e. up to 19.06.2019 in terms of 5.8.3 of HBP 2009-14. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EOP extension by 6 months after 8 years and accordingly, the Committee decided to **reject** the request of the applicant.

24.	Sundaram Industries Private Limited, Pudukkottai HQREPCGPRAPP00226528AM22	0430017808 dated 16.10.2018	**Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0430017808 dated 16.10.2018 under 0% Concessional Duty:** The firm has stated that due to Covid-19 they were unable to file for redemption at RA, Chennai due to non-submission of installation certificate within stipulated time. In this regard, RA issued D/L dated 24.08.2021 informing that installation certificate has been submitted beyond time i.e. 31.03.2021 and advised them approach HQ New Delhi. 2. The firm has declared that they received their Installation Certificate issued by Office of the Asst Commissioner of Customs, Trichy on 30.09.2019. The Installation Certificate enclosed states that machineries were installed in factory premises on 17.05.2019 with Bill of Entry No. 2827711 dated 13.04.2019 and Invoice No. XJ20190310 dated 11.03.2019. Therefore, the firm has requested for condonation of delay in submission of Installation Certificates beyond stipulated time period i.e. 18 months which was issued by Central Excise on 30.09.2019 in respect of above EPCG Authorization. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in submission of installation certificate, subject to payment of composition fee of Rs. 5000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending. **This has the approval of DG, DGFT.**
25.	Spring Knits, Ludhiana HQREPCGPRAPP00238695AM22	3030011707 dated 09.10.2013	**Request for EOP Extension for six months up to 08.04.2022 in respect of EPCG Authorization No. 3030011707 dated 09.10.2013 under 0% Concessional Duty:** The firm has stated that they could not fulfill

			their EO 100% in extended time period due to Covid-19 which affected their Export orders, production and procurement. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced bythem in support of request for EOP extension by 6 months after 8 years and accordingly, the committee decided to **reject** the request of the applicant.
26.	Shri Arihant Sahakari Javali Giraninty, Borgaon HQREPCGPRAPP00240 800AM22	i.0730014910 dated 10.11.2015 ii.0730014911 dated 10.11.2015 iii.0730014912 dated 10.11.2015	**Request for 1st Block EOP extension in respect of EPCG Authorization Nos.- 0730014910, 0730014911 and 0730014912 dated 10.11.2015 under 0% Concessional Duty:** The Committee observed that the request of the party is for extension in 1st block EOP in respect of EPCG authorization issued beyond 31.03.2015. The Committee decided to advise the party to approach RA concerned in respect of their request for extension in 1stblock EOP in terms of provision of Public Notice No. 3/2015-20 dated 13.04.2022. RA may examine the request on merit.
27.	Saehan Stamping Pvt. Ltd, Chennai HQREPCGPRAPP00149 005AM22	0430011999 dated 19.12.2012	**Request for second extension of EOP for 2 years from14.12.2020 to 14.12.2022 in respect of EPCG authorization No.0430011999 dated 19.12.2012 under 0% Concessional Duty:** The applicant has stated that they are MSME company in India. They have obtained EPCG authorization No. 0430011909 dated 19.12.2012 for the import of second hand capital goods for a duty saved value of Rs. 2412612.00.However, these are second hand machines, the values had to be enhanced vide amendment dated 06.02.2013.

			2. The applicant has stated that they obtained extension in EOP for two years from RA and during this period they executed export orders to M/s Sanmina, a unit operating in SEZ. Now, they have now orders/enquires for their export product for direct exports and through third party. They need another 18 months to 24 months to execute the remaining export obligation about which they are confident. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th year to 10th year and accordingly, the committee decided to **reject** the request of the applicant.
28.	Paras Ram Textiles Pvt. Ltd, Ludhiana HQREPCGPRAPP00168429AM22	3030010515 dated 05.02.2013	**Request for EOP Extension by 2 years up to 04.02.2023 in respect of EPCG Authorization No. 3030010515 dated 05.02.2013 under 03% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time i.e. 8 years. The firm further stated that they were not able to submit the application for extension to RA office within prescribed time period of 30 days due to unawareness of policy procedure as specified in Para 5.11 of HBP 2009-14 The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as

			specified in FTP/HBP. **This has the approval of DG, DGFT.**
29.	Popular Garments and Knit Feb Private Limited, Kolkata HQREPCGPRAPP00231221AM22	0230008934 dated 08.07.2013	**Request for 1st Block Extension by paying composition fees in respect of EPCG Authorization No. 0230008934 dated 08.07.2013 under 0% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time due to unfavorable markets situations of Textile Sector. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
30.	Ashwani Knit, Ludhiana HQREPCGPRAPP00177403AM22	3030013406 dated 26.12.2014	**Request for extension of 1st block in EOP in respect of EPCG authorization No. 3030013406 dated 26.12.2014 under 0% Concessional Duty:** The applicant has stated that they could not fulfill 50% EO in first block and they have fulfilled 100% EO in the second EOP. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed

			time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
31.	Kivva Impex, Surat HQREPCGPRAPP00170317AM22	5230007666 dated 22.10.2010	In respect of 1st request **i.e. extension of EOP from 10 years to 12 years in respect of EPCG Authorization No.5230007666 dated 22.10.2010 under 03% Concessional Duty:** The applicant has stated that they could not fulfill EO due to competition and poor financial condition and also due medical issues with the owner. Now they have received third party export orders for completion of export obligation of above EPCG authorization. They are ready to pay the applicable application fees for EOP extension and also ready to pay the 50% Bank Guarantee of Duty saved utilized amount as per Para 5.11of Hand Book of Procedure. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow Condonation of delay in approaching RA for second EO extension from 10th year to 12th year on payment of 50% of duty payable in proportion to the unfulfilled export obligation at the end of 10th year in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/- . In respect of 2nd request i.e. **condonation of delay in payment of excess utilization of custom duty in respect of EPCG Authorization No.5230007666 dated 22.10.2010 under 03% Concessional Duty:**

			The applicant has also mentioned that they have utilized excess duty for import the capital goods, because of fluctuation of exchange rate, custom duty also utilize some high. The applicant request for allowing paying the application fee for the part of excess duty utilized. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP and EO extension of first block is taken already. **This has the approval of DG, DGFT.**
32.	Sreenivasa Balaji Papers Private Limited, Tamil Nadu HQREPCGPRAPP00166134AM22	3230015138 dated 01.07.2010	**Request for extension of EOP for 6 months in respect of EPCG Authorization No. 3230015138 dated 01.07.2010 under 03% Concessional Duty:** The firm has stated that they could not complete 100% EO within extended time period i.e. **10 years (30.06.2020)** due to Covid-19 impacts on paper industry. The firm further stated that they have utilized duty saved value for Rs. 3,606,296 out of duty saved value of Rs. 3,777,847. 2. The firm has stated that their EOP has been automatically **extended up to 30.12.2020** as Per Public Notice No. 67 dated 31.03.2020. 3. Now, the firm has requested for extension of EOP for further 6 months from 30.12.2020 in order to fulfill their EO against the above license and obtain EODC.

			The Committee decided to advise the party to approach RA concerned in respect of their request for extension of EOP in terms of provision of Notification No. 28/2015-2020. RA may examine the request on merit.
33.	SKS fasteners Ltd, Pune HQREPCGPRAPP00172430AM22	3130009474 dated 17.06.2016	**Request for extension in block wise EOP in respect of EPCG Authorization No. 3130009474 dated 17.06.2016 under 0% Concessional Duty:** The Committee observed that the request of the party is for extension in block wise EOP in respect of EPCG authorization issued beyond 31.03.2015. The Committee decided to advise the party to approach RA concerned in respect of their request for extension in EOP in terms of provision of Public Notice No. 3/2015-20 dated 13.04.2022. RA may examine the request on merit.
34.	PREMIER COTSPIN LIMITED, Samana, Punjab HQREPCGPRAPP00169175AM22	3030012876 dated 01.08.2014	**Request for condonation of delay in submission of installation certificate against EPCG Authorization no. 3030012876 dated 01.08.2014 under 0% Concessional Duty:** The applicant has stated that inadvertently they could not submit the installation certificate to RA well in time i.e. within 6 months from the date of clearance of import consignment and the same was submitted at the time of redemption. It is a procedural lapse and due to covid they could not able to submit within extended validity notified vide P.N. 01/2015-2020 dated 07.04.2020. As per installation certificate submitted by the applicant the capital goods have been imported vide BOE dated 19.10.2014, 31.07.2015 and 11.01.2016 and installation of capital goods has done on 21.08.2016. The Committee went through the statements made by the firm and noted that the applicant

			has not submitted any cogent reason/justification or any genuine hardship faced by them in support of Submission of Installation Certificate issued by Chartered Engineer instead of Central Excise as per time specified in FTP and accordingly, the committee decided to **reject** the request of the applicant.
35.	Joneja Bright Steel Pvt. Ltd., Haryana HQREPCGPRAPP00110803AM22	0530157880 dated 12.03.2012	**Request for EOP extension for 4 years in respect of EPCG Authorization no. 0530157880 dt. 12.03.2012under 0% Concessional Duty:** The Committee noticed that earlier this case was examined by EPCG Committee in its meeting held on 15.09.2021.The decision of the Committee is as under: *"The firm has stated that they were doing Deemed export and could not fulfil EO due to reducing export orders between 2013 and 2018. They have fulfilled EO to the tune of Rs. 2,98,13,841/- only in this period and the EO Rs. 3,40,86,705.00 is left unfulfilled. They could not apply for the first extension of EOP i.e. from 12.03.2018 to 11.03.2020 due to a lack of policy knowledge. They have requested for extension of EOP by 4 years from the expiry of the original period i.e. from 12.03.2018 to 11.03.2022, without payment of the composition fee.* ***The Committee deliberated upon the submissions of the applicant and decided to reject the case as there is no merit in the request."*** 2. Now, the firm has stated that they have export orders from buyers. Therefore, they have requested for extension of EOP by 4 years from the expiry of the original period of EPCG Authorization i.e. from 12.03.2018 to 11.03.2022, without payment composition fee for above the EPCG Authorization with a request to grant them Personal Hearing to explain their case.

			2. The firm vide e-mail dated 04.01.2022 has stated that they have not obtained any Block wise EO Extension against EPCG Authorization no. 0530157880 dt. 12.03.2012. In this regard, the firm has requested to approve their request as the 4 years is expiring in March 12, 2022. The firm has further requested to grant them the permission to export finished product under said authorization till the EO extension granted. 3. The firm has further stated that they have approached customs for this matter but the customs denied export due to expiry of the Authorization and demanding the letter from DGFT. The Committee deliberated upon the case and decided to **defer** it as the party didn't appear before EPCG Committee for Personal Hearing to explain their case.
36.	Nath Enterprises, Ahmedabad HQRPRCAPPLY00231083AM22	0830002947 dated 25.05.2009	**Request for extension of EOP from 24.05.2018 to 24.05.2021 in respect of EPCG Authorization No. 0830002947 dated 25.05.2009 under 03% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time due to unawareness of export procedures and market instability. 2. The firm has further stated it is ready for payment of composition fees, extension penalty and 50% customs duty. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for one year (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation and EOP from 10th year to 12th year on payment of 50% of duty payable in proportion to the unfulfilled export obligation at the end of 10th year in terms of Para 5.11 of HBP (2009-14)

			and late fee of Rs. 10,000/- . The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP and EO extension of first block is already taken. **This has the approval of DG, DGFT.**
37.	ACCIL Corporation Private Limited, Jaipur HQREPCGPRAPP00222233AM22	i.0530164234 dated 29.01.2015 ii..0530164019 dated 19.12.2014 iii.0530163951 dated 12.12.2014 iv.0530162581 dated 01.04.2014 v.0530163249 dated 25.08.2014 vi.0530164018 dated 19.12.2014 vii.0530164055 dated 23.12.2014 viii.0530166056 dated 13.10.2015 ix.0530167997 dated 30.06.2016 x.0530170530 dated 12.06.2017 xi.0530170754 dated 18.07.2017	**Request for condonation of delay in submission of installation certificates in respect of 11 EPCG authorizations under 0% Concessional Duty:** The applicant has stated that matter inadvertently lapsed from the Management of the Company and the directors/officers were preoccupied in the operations of business. The default came into notice of the Company when Management has filed application for amendment in HSN code with DGFT. The applicant has submitted copies of Installation certificates. Committee observed that for authorizations issued in FTP 2009-14 period installation certificate should be issued by Central Excise authorities. For the authorizations issued in 2015-20 policy the following shall apply. *"Authorization holder shall produce, within six months from date of completion of import, to the concerned RA, a certificate from the jurisdictional Customs authority or an independent Chartered Engineer, at the option of the authorisation holder, confirming installation of capital goods at factory/premises of authorization holder or his supporting manufacturer(s). The RA may allow one time extension of the said period for producing the certificate by a maximum period of 12 months with a composition fee of Rs.5000/-. Where the authorisation holder opts for independent Chartered Engineer's certificate, he shall send a copy of the certificate to the jurisdictional Customs*

			Authority for intimation/record." Committee observed that the applicant has not followed the above procedure. The Committee deliberated upon the case and decided to **reject** the request of the firm as the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them.
38.	Accil Auto Steels Private Limited, Delhi HQREPCGPRAPP00198992AM22	i.0530164234 dated 29.01.2015 ii.0530164019 dated 19.12.2014 iii.0530163951 dated 12.12.2014 iv.0530162581 dated 01.04.2014 v.0530163249 dated 25.08.2014 vi.0530164018 dated 19.12.2014	**Request for block wise extension in EOP in respect of EPCG authorization Nos. 0530164234 dated 29.01.2015, No. 0530164019 dated 19.12.2014, No. 0530163951 dated 12.12.2014, No. 0530162581 dated 01/04/2014, No. 0530163249 dated 25.08.2014, No. 0530164018 dated 19.12.2014 under 0% Concessional Duty:** The applicant has stated that due to COVID-19 outbreak and national wide lockdown imposed by the Government, the company was not able to complete the block wise export obligation as per the EPCG license. After the expiry of first block and second block the company has completed the export obligation in the license. Hence they are hereby requesting for Condonation of block wise EO fulfillment. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, (from 4^{th} to 6^{th} year) as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate

			has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
39.	Shivam Rice Industries, Bilaspur HQREPCGPRAPP00160193AM22	6330000085 dated 21.03.2012	**Request for extension of 1st Block and extension of EOP in respect of EPCG Authorization No. 6330000085 dated 21.03.2012 under 03% Concessional Duty:** The firm has stated the following reasons for delay in obtaining extensions- • The firm has already applied for block wise and 1st EOP Extension up to 20.03.2022 manually to DGFT Nagpur • Challenges faced while obtaining digital signature • On time condonation for late submission of request for block wise and 1st EOP Extension • EO fulfilled but couldn't get EODC due to non-submission of e-BRC • Small Scale Unit • 3% EPCG authorizations. The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- a. Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. b. Condonation of delay in approaching RA for EOP extension (from 8 yrs to 10 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para Para 5.11 of HBP (2009-14) and late fee of Rs.

			10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
40.	Narendra Spinning Mills Private Limited, Saharanpur HQREPCGPRAPP00203586AM22	i.3330002084 dated 24.08.2011 ii.3330002093 dated 26.08.2011	**Request for extension in EOP in respect of 3% EPCG authorization No.3330002084 dated 24.08.2011 and No. 3330002093 dated 26.08.2011 under 03% Concessional Duty:** The applicant has stated that due due to recession in market and /competition during initial years the orders could not be materialized. Now, the company has got export orders on regular basis And has fulfilled EO to the extent of 1144871 USD and is in the process of applying redemption of Seven Licenses. The company is in hand Export Orders and further getting continuous Export Orders and as such is in a position to fulfill the remaining export obligation imposed upon it within 1-2 years. 2. As per Amendment sheet issued by RA, Panipat on 06.08.2020, EOP has been changed from 9 years to 10 years against both EPCG Authorization. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP from 10th year to 12th year on payment of 50% of duty payable in proportion to the unfulfilled export obligation at the end of 10th year in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/- . The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

			This has the approval of DG, DGFT.
41.	Sahara Granito, Ahmedabad HQRPRCAPPLY00214817AM22	0830007431 dated 12.08.2015	**Request for condonation for 1st Block EO Fulfillment in respect of EPCG Authorization No. 0830007431 dated 12.08.2015 under 0% Concessional Duty:** The Committee observed that the request of the condonation for 1st block EO fulfillment in respect of EPCG authorization issued beyond 31.03.2015. The Committee decided to advise the party to approach RA concerned in respect of their request for extension in EOP in terms of provision of Public Notice No. 3/2015-20 dated 13.04.2022. RA may examine the request on merit.
42.	Lika Gem HQREPCGPRAPP00350013AM22	5230018148 dated 16.09.2015	**Request for regularization of excess duty credit utilized within 10%:** The Committee observed that the request of the party is for regularization of excess duty credit utilized within 10% in respect of EPCG authorization issued beyond 31.03.2015. The Committee decided to advise the party to approach RA concerned in respect of their request for extension in EOP in terms of provision of Public Notice No. 3/2015-20 dated 13.04.2022. RA may examine the request on merit.
43.	Shivkrupa Cotspin Private Limited HQREPCGPRAPP00372876AM22	0330050997 dated 01.05.2019	**Request for regularization of excess duty credit utilized within 10%:** The Committee observed that the request of the party is for regularization of excess duty credit utilized within 10% in respect of EPCG authorization issued beyond 31.03.2015. The Committee decided to advise the party to approach RA concerned in respect of their request for extension in EOP in terms of provision of Public Notice No. 3/2015-20 dated 13.04.2022. RA may examine the request

			on merit.
44.	Shri Jagannath Steels & Power Ltd, Keonjhar. 01/37/218/166/AM-18/EPCG-II	2330001011 dated 05.06.2014	**Review of the decision taken in EPCG Committee meeting held on 03.01.2019 regarding condonation of delay in submission of installation certificate under 0% Concessional Duty:** Earlier, the party, vide letter dated 27.07.2017, requested for condonation of delay in submission of installation certificate in respect of EPCG authorization No. 233000101 dated 05.06.2014 issued to them under Zero duty EPCG Scheme. The request was taken up in the EPCG Committee meeting held on 18.04.2018 and it was decided to defer the case for seeking comments from DoR. The case was again taken up in its meeting held on 12.07.2018 and deferred again as the report from DoR was not received. 3. The case was placed before the EPCG Committee meeting on 03.01.2019 and the Committee took following decision: *The Committee noted that the capital goods were imported in 2014 and installed in 2017. The party has stated that the capital goods imported were not independent machinery. The company was required to purchase certain other indigenous and imported machines to be able to install the capital goods imported under the subject license. However, due to recession in the steel & plant industry, the loan applications of the company for financing of the purchase of capital goods were not accepted by various banks/financial institutions. Further, due to sudden change of Govt. Policy in the matter of extension/ renewal of lease of mines policy regarding renewal / issuance of lease of mines, the lease of the*

			company remained suspended for about one year resulting in non-installation of the capital goods. Further, the company had approached the concerned RA, for extension of time for installation of the capital goods but the request of the company was declined. *The Committee noted that the DRI has also initiated an enquiry against the party. DoR, vide letter dated 02.01.2018 forwarded a letter of DRI, Delhi which mentions that the request of the importer seeking condonation of delay in installation after more than 3 years of import of the goods and after initiation of investigations by the DRI does not merit consideration at this juncture. The Committee, deliberated upon the case and decided to defer the case for seeking comments from DoR.* *The Committee deliberated upon the case and decided that there was no need to wait for the report from DoR as there is no merit in the justification of the party in installing the machinery after a gap of three years. Therefore, the Committee decided to* ***reject*** *the case.* 4. The party has requested for the review of the above decision. The case was discussed in the Meetings held on 09.03.2022 and 29.03.2022. The Committee deliberated on the facts presented by the EPCG authorization holder in PH and decided to defer the case for upcoming EPCG Meeting. Accordingly, the case is listed for PH today. The Committee deliberated upon the case and decided to **defer** it for the next EPCG Committee Meeting for further examination.

45	Adani Wilmar Ltd., Ahmedabad HQRPRCAPPLY00365409AM22	0830006092 dated 27.01.2014	**Request for extension of EOP in respect of EPCG Authorization No.0830006092 dt. 27.01.2014 under 0% Concessional duty:** As per ANF-2D, the firm has stated that they could not fulfill export obligation within the extended time period i.e. 6+2 years due to Covid-19 pandemic. Therefore, the firm has requested for extension of EOP in order to fulfill their EO against the above authorization. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th year to 10th year and accordingly, the committee decided to **reject** the request of the applicant.
46	R.G.I. Meditech Private Limited, Agra HQREPCGPRAPP00366034AM22	0630003944 dated 29.04.2013	**Request for extension of EOP for 1 year in respect of EPCG Authorization No. 0630003944 dated 29.04.2013 under 0% Concessional duty.** The firm has stated that they were granted 1st Block Extension by Jt. DGFT Kanpur on 01.06.2017. The firm further stated that they couldn't complete their EO 100% under stimulated time period due to instability in currency exchange rates, heavy freight charges on the firms export items added to shipment costs, containers availability crisis in India and shipment problems to valuable buyers in Cuba, Iran, Sudan etc. due to non-negotiating Banks. 2. RA, Kanpur vide letter dated 15.11.2021 has submitted that the claim of firm regarding E.O. extension from 6 years to 8 years is not acceptable as they have not extended the original EOP from six to eight years as it had not received any application. The firm has fulfilled only39.47% exports till 28.04.2019 as per Shipping Bill wide

			Statement of the CA certified Statement. The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow condonation of delay in approaching RA for EO extension (from 6 yrs to 7 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/- . The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
47	Kobelco Construction Equipment India Pvt. Ltd, Kanchipuram 18/82/AM-22/P-5	N.A.	Request for issue of EPCG License for import of capital goods i.e. Cranes: The firm vide e-mail dated 29.02.2022 has requested RA, Chennai to issue EPCG License for import of capital goods i.e. Cranes required for manufacturing an "over head travelling cranes on fixed support". RA, Chennai issued D/L dated 09.02.2022 stated that it falls in Appendix 5F (Sr. No. 8) and it cannot be issued. 2. In this regard, RA Chennai issued D/L dated 09.02.2022 informing as under: i. Process Flow Chart for the manufacturing of export product duly indicating the usage of C.Gs required not furnished. In the one submitted, the usage of CGs and manufacturing activity is not clearly specified. ii. Quantity of C.Gs item S.No.3 to 6 sought for import has not been mentioned in the Nexus Certificate. All the C.Gs intended for import are Cranes. As per P.N. 47 / 6.12.2017 - Appdx.5F, Cranes are not allowed for import and

			permitted only for providing services. 3. The firm has stated that they are a manufacturer of rubber processing machineries like Mixer and TSR (HSN 8477 8010 & 8477 2000) at Kanchipuram, Tamil Nadu. They were in operation since 2011 in this facility. Considering growth prospects, they are expanding their facility by inducting new machines and overhead travelling cranes at present. The firm has further stated that they had approached RA, Chennai for getting an EPCG license & invalidation letter for importing parts classified under the HSN 84261100. However, RA, Chennai declined their request on the ground that the CGs are covered in Appendix 5F. After deliberation on the request of the firm, the Committee decided to **defer** the case to call the applicant for Personal Hearing to explain the case.
48	Mehra Creations, Amritsar HQREPCGPRAPP00336590AM22	1230001037 dated 06.09.2013	**Request for extension of EOP for further 1 year in respect of EPCG Authorization No. 1230001037 dt. 06.09.2013under 0% Concessional Duty:** The firm has stated that they have fulfilled 75% EO within the extended time period but could not fulfill balance 25% EO due to Covid-19 Pandemic and lock down, low export market and cancellation of orders. Therefore, the firm has requested for extension of EOP for further 1 year in order to fulfill their EO against the above authorization. 2. As per Amendment sheet issued by RA, Ludhiana on 09.02.2021, EOP has been changed from 6 years to 8 years i.e. up to 06.09.2021. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO

			extension from 8th year to 9th year and accordingly, the committee decided to **reject** the request of the applicant.
49	Gillette Diversified Operations Pvt. Ltd., Chennai 01/36/218/186/AM-21/EPCG	0430013601 dated 04.04.2014	**Request for condonation of procedural lapse of not mentioning the name of the supporting manufacturer in the shipping bills in respect of EPCG Authorization no. 0430013601 dt. 04.04.2014 under 0% Concessional Duty:** Gillette Diversified Operations Pvt. Ltd., Chennai vide application dated 04.02.2021 has requested for condonation of procedural lapse of not mentioning the name of the supporting manufacturer in the shipping bills in respect of EPCG Authorization no. 0430013601 dt. 04.04.2014 under 0% concessional duty. 2. The firm has stated that they are availing the benefit of EPCG scheme for import of CGs for production of Tooth Brush–Export Products. They are having a tie up with the supporting manufacturer M/s Bright Brothers Ltd., Pondicherry, and CGs so imported against this Scheme were installed at the premises of the supporting Manufacture. At the time, when they had applied and obtained the above referred EPCG Authorization for import of CG Injection moulds for manufacture of Tooth Brush handles they have included the name of M/s Bright Brothers Ltd., Pondicherry, as supporting manufacturers in the said EPCG Authorization. The firm has also informed that they have tie-up with another supporting manufacturer M/s Rialto Enterprises (P) Ltd. and their name is endorsed as Supporting Manufacturer in the Advance Authorisations issued to them. 3. According to the firm, they have fulfilled 100% EO and they applied for EODC to RA, Chennai on 12.3.2019. RA, Chennai issued a D/L dated 31.12.2020 after a prolonged period and informed them that the name of supporting manufacturer M/s. Bright

				Brothers Ltd., Pondicherry where CGs were installed is not endorsed in the Shipping Bills. 4. In the meanwhile, Customs Authority issued a notice dated 19.11.2020 to the firm that they had availed customs duty exemption for clearance of CGs by availing concession of duty under Customs Notification No. 22/2013 dt. 18.04.2013 after registering the subject EPCG Authorization obtained from RA, Chennai with a condition to fulfill the EO as prescribed in the EPCG License and executing bond with Customs for Rs. 2,40,00,000 and that no such proof of evidence from the RA, Chennai of having so fulfilled the EO has been produced by the firm. Hence, for non-fulfillment of EO within period specified in the EPCG Notification, you are directed to pay the duty amount of Rs. 2,40,00,000/- along with applicable interest from date of assessment till payment of duty under section 143 of Custom Act, 1962. 5. The firm has clarified that the reason for the name of the supporting manufacturer's name not appearing on the Shipping Bills generated through Customs EDI, in EPCG Authorization No. 0430013601 dt. 04.04.2014 is due to the limitation in the EDI on-line system in the shipping bills. However, in their export documents in discharge of EO against EPCG Authorisation, they are mentioning the name of M/s Bright Brothers Ltd., Pondicherry as under - *“The export is in discharge of EO against EPCG Authorization No. ... Dated ... issued in favour of Gillette Diversified Operation (P) Ltd., Chennai -48 and the Goods manufacture by supporting manufacture M/s. Bright Brothers Ltd., Pondicherry.”* 6. The firm has drawn attention to their earlier case which is similar to the above wherein they had requested for condonation of procedural lapse of no-mentioning the name of the supporting manufacturer in the shipping

				bills. The EPCG Committee in its meeting held on 25.2.2016 had observed as under- *"The Committee took into account the submission of party that they have fulfilled 100% EO within original EOP. The Committee noted that party has stated t hat they had endorsed the name of three supporting manufacturer i.e. M/s Moldwell product India (P) Ltd, M/s Rialto Enterprises (P) Ltd. and M/s Suba Plastic Pvt. Ltd in the said EPCG authorization. However, when the shipping bills were generated, the Customs EDI online software module showed only one supporting manufactures name viz Rialto Enterprises (P) Ltd. for discharge of EO against Advance Authorization due to a limitation in the EDI software which accepts the endorsement of only one supporting manufacturer. The names of Mouldwell Products India Pvt. Ltd and M/s Suba Plastics Pvt. Ltd, Coimbatore are not appearing in the shipping bills generated though the invoice number and authorization no. figures in the shipping bills. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of procedural lapse of the name of the supporting manufacturer not being reflected in the shipping bills."* 7. The firm has stated that they have availed benefits viz. EPCG authorization and Advance Authorization in all their export shipments; they have again facing the similar problem. Based on the above, the firm has requested to condonation of procedural lapse of not mentioning the name of the supporting manufacturer in the shipping bills in respect of EPCG Authorization no. 0430013601 dt. 04.04.201 because The Committee deliberated upon the case and

			decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow consideration of Shipping Bills not mentioning the name of the supporting manufacturer (M/s Bright Brothers Ltd., Pondicherry) in respect of EPCG Authorization no. 0430013601 dt. 04.04.2014 towards fulfillment of the specific EO. The above recommendation is subject to the condition that: i)There is no double counting of exports ii) No free shipping bills iii) payment of composition fee of Rs. 200/- per shipping bill is made by the party. iv) All other conditions of EPCG authorisations shall be met as per FTP and HBP. v) Any investigation/adjudication proceeding by DRI/ Customs/ ECA action is not pending in respect of the subject EPCG authorisations.vi) RA shall verify the above facts before accepting the shipping bills for fulfillment of EO. **This has the approval of DG, DGFT.**
50.	Reliance Industries Limited, Mumbai HQREPCGPRAPP00354980AM22	N.A.	**Request for permission for imports of Forklifts under EPCG Scheme in respect of EPCG Authorization applied to RA under 0% Concessional Duty:** 1. The firm has stated that they have applied for import of Forklifts under EPCG scheme with ADGFT, Mumbai based on certain past decisions of EPCG committee where by import of forklifts were allowed under EPCG scheme .But ADGFT, Mumbai raised an query that as per Appendix 5F Sr. No. 4 - Trucks / Tippers / Dumpers and spares thereof including tyres are permitted only to mining sector, which the firm stated that they had clarified and replied on 04.02.2022. 2. The firm further stated that vide deficiency letter dated 08.02.2022,

			ADGFT. Mumbai have asked them to approach EPCG committee for specific permission to import Forklifts under EPCG Scheme. 3. The firm wants to clarify that Forklift for which they have applied for EPCG authorization are distinctly different from ordinary trucks and are essential for the purpose of loading, unloading and stacking of the raw material / finished products. The firm further stated that these forklifts will not ply on road and will not be sold in the market and will be strictly used within the factory premises. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification in support of request for permission for imports of Forklifts under EPCG Scheme and accordingly, the Committee decided to **reject** the request of the applicant.
51.	Tex Bond Nonwovens, Chennai HQRPRCAPPLY00087691AM21	0430012699 dated 08.07.2013	**Requested for reconsideration of Post-EPCG Authorization No. 0430012699 dated 08.07.2013 which is not/ cannot be transmitted online to Customs EDI System.** EPCG Committee in the meeting held on 22.12.2021 decided to call the applicant for a Personal hearing. The Committee heard the submissions of the representative of the firm. The Committee deliberated upon the case and decided to **defer** it for further examination by the Department of Revenue.
52.	POSCO, Maharashtra 01/36/218/182/AM-21/EPCG 01/60/162/113/AM20/PR	i. 0330034843 dated 16.1.2013 ii. 0330034853 dated 17.1.2013	**Request for extension of EOP for one year.** The Committee deliberated upon the case and decided to **defer** it as the party didn't appear before EPCG Committee for Personal Hearing to explain their case.

	C	iii. 0330034929 dated 29.1.2013 iv. 0330035450 dated 26.3.2013 v. 0330035467 dated 26.3.2013 vi. 0330035291 dated 11.3.2013 vii. 0330034810 dated 16.1.2013 viii. 0330035198 dated 17.1.2013 ix. 0330035227 dated 29.1.2013 x. 0330035246 dated 26.3.2013 xi. 0330035333 dated 26.3.2013 xii. 0330035299 dated 11.3.2013 xiii. 0330035387 dated 20.3.2013 xiv. 0330035468 dated 26.3.2013 xv. 0330029308 dated 21.4.2011 (01/60/162/113/AM20/PRC)	
53.	Honda Motorcycle and Scooter India Pvt. Ltd, Gurgaon	0530162305 dated 12.02.2014	**Condonation for delay in issuance of installation certificate of Capital Goods in respect of EPCG authorization No.**

	01/36/218/126/AM-20/EPCG		**0530162305 Dated 12.02.2014:** The firm has stated that they had fulfilled the Export Obligation imposed on this authorization within half of EOP and filed EODC application within the prescribe time period. In this case installation certificate issued by Central Excise authorities. The Capital Goods imported against this Authorization were installed within the prescribed limit and they had applied for issuance of installation certificate within the time limit with concern Central Excise Authority. Delay in issuance of installation certificate beyond the proscribed time as per FTP/HBP is ensued on account of Central Excise. In response, CLA, New Delhi issued D/L dt. 08.07.2019 and conveyed them to approach EPCG Committee, DGFT for condonation of delay of issuance of installation certificate. The Committee deliberated upon the case and observed that Central Excise Authorities issued installation Certificate and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to** allow condonation of delay in submission of installation certificate, subject to payment of composition fee of Rs. 5000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending. **This has the approval of DG, DGFT.**
54.	PIEM Hotels Limited,New Delhi 01/36/218/171/AM-20/EPCG	i. 0530146580 dated 03.07.2008 ii. 0530148060 dated 24.12.2008 iii. 0530149298 dated 06.07.2009 iv. 0530149299 dated	**Request for approval for endorsement of EPCG licenses as per Para 5.5 (c) of FTP 2009-14 under 03% Concessional Duty:** The request of the party is for acceptance of exports made by their Group company, i.e. The Indian Hotels Company Ltd in terms of provision of Para 5.5.(i) of FTP 2009-14, which obtained waiver of annual average EO for the year 2008-09 and 2009-10 from PRC in its meeting held on 26.11.2010.

		v. 06.07.2009 0530144269 dated 16.12.2010	The Committee in the meeting held on 10.06.2020 observed that *"….PRC in its meeting held on 26.11.2010 had decided that the actual decline in the exports during 2008-09 and 2009-10 of the Indian Hotel Company Ltd., due to destruction of the Heritage Wing of the Taj Mahal Hotel, Mumbai may be reduced in absolute terms to re-compute the annual average for all EPCG authorizations obtained during 2008-09 and 2009-10.* *The Committee deliberated upon the case and it was decided to defer it with the direction to call a report from RA."* CLA, Delhi has sent the report vide e-mail dated 14.03.2022. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 5.5(i) of FTP2009-14** to allow fulfillment of up to 50% EO against subject EPCG authorisations issued to the party by their Group Company (The Indian Hotels Company Ltd.) as per policy provision at the time of issue of authorizations. **This has the approval of DG, DGFT.**
55.	Taj Karnataka hotels and Resorts Ltd, New Delhi 01/36/218/169/AM-20/EPCG	0530147829 dated 26.11.2008	**Request for approval for endorsement of EPCG licenses as per Para 5.5 (c) of FTP 2009-14 under 03% Concessional Duty:** The request of the party is for acceptance of exports made by their Group company, i.e. The Indian Hotels Company Ltd in terms of provision of Para 5.5.1 of FTP 2009-14, which obtained waiver of annual average EO for the year 2008-09 and 2009-10 from PRC in its meeting held on 26.11.2010. The Committee in the meeting held on 10.06.2020 observed that *"….PRC in its meeting held on 26.11.2010 had*

			decided that the actual decline in the exports during 2008-09 and 2009-10 of the Indian Hotel Company Ltd., due to destruction of the Heritage Wing of the Taj Mahal Hotel, Mumbai may be reduced in absolute terms to re-compute the annual average for all EPCG authorizations obtained during 2008-09 and 2009-10. *The Committee deliberated upon the case and it was decided to defer it with the direction to call a report from RA."* CLA, Delhi has sent the report vide e-mail dated 14.03.2022. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 5.5(i) of FTP2009-14** to allow fulfillment of up to 50% EO against subject EPCG authorisation issued to the party by their Group Company (The Indian Hotels Company Ltd.) as per policy provision at the time of issue of authorization. **This has the approval of DG, DGFT.**
56.	Oriental Hotels Ltd, Chennai 01/36/218/170/AM-20/EPCG	i. 0530150679 dated 17.12.2009 ii. 0530151065 dated 27.01.2010 iii. 0530151582 dated 18.03.2010 iv. 0530151711 dated 31.03.2010	**Request for approval for endorsement of EPCG licenses as per Para 5.5 (c) of FTP 2009-14 under 03% Concessional Duty:** The request of the party is for acceptance of exports made by their Group company, i.e. The Indian Hotels Company Ltd in terms of provision of Para 5.5.1 of FTP 2009-14, which obtained waiver of annual average EO for the year 2008-09 and 2009-10 from PRC in its meeting held on 26.11.2010. The Committee in the meeting held on 10.06.2020 observed that *"….PRC in its meeting held on 26.11.2010 had decided that the actual decline in the exports during 2008-09 and 2009-10 of the Indian Hotel Company Ltd., due to destruction of the Heritage Wing of the Taj Mahal Hotel,*

			Mumbai may be reduced in absolute terms to re-compute the annual average for all EPCG authorizations obtained during 2008-09 and 2009-10. *The Committee deliberated upon the case and it was decided to defer it with the direction to call a report from RA."* CLA, Delhi has sent the report vide e-mail dated 14.03.2022. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 5.5(i) of FTP2009-14** to allow fulfillment of up to 50% EO against subject EPCG authorisations issued to the party by their Group Company (The Indian Hotels Company Ltd.) as per policy provision at the time of issue of authorizations. **This has the approval of DG, DGFT.**
57.	Jain Amar Clothing Private Ltd 01/36/218/175/AM-21/EPCG	3030016648 dated 9.6.2017	**Request for Request for re-fixation of average EO in respect of EPCG Authorization no. 3030016648 dated 9.6.2017 under 0% Concessional Duty:** The firm has stated that at the time of applying for EPCG License by mistake the CA Certificate given by them included total exports of all products of past three years. On realizing the mistake they submitted a revised CA Certificate containing the export of previous three years pertaining to the relevant product. RA, Ludhiana has sought clarification in this regard from re-fixation of AEO in their EPCG license. In this regard, RA, Ludhiana was requested to provide a comprehensive report covering the product-wise break up of AEO fixed along with fresh objections as well comments/recommendations on the submissions made by the applicant in its application for further processing of the application. In response RA, Ludhiana vide

			letter dated 15.06.2021 submitted a report. In its report, RA, Ludhiana has stated that the firm desired to impose Average EO as NIL because their export in Embroidery is NIL and they have imported/procured Embroidery machine in EPCG. The matter was taken up in EPCG Committee meeting held on 04.08.2021 and it was decided to defer the case for further examination on file. 2. In this connection the applicant was requested to submit copy of subject EPCG authorisation, old CA certificate and revised CA certificate mentioning HS codes of the export products. RA report also does not mention HS code of export products. The firm vide letter dated 22.12.2021 has submitted copy of subject EPCG authorisation, Appendix 5B(old) and Appendix 5B(new).As per old Appendix 5B submitted the firm has given details of export of same and similar items for the years 2014-15, 2015-16 and 2016-17. Item ITC HS code wise details of export products are not given in the Appendix 5B. The subject EPCG authorisation No. 3030016648 dated 9.6.2017 has been issued for export of following products: 3. In the revised Appendix 5B and statement indicating details of shipping bills submitted by the firm has given export product wise details in respect of Knitted RMG, Woven RMG, Embroidered RMG/Same & Similar and other items but the ITCHS code wise details are not provided. The details of export of same/similar products made during preceding 3 years as in column 10 of ANF5A. The firm has stated that as is evident from the S/Bill statement there is no export of Embroided Readymade garments. The Committee deliberated the case at length

			and observed that there is no merit in the request for re-fixation of average AEO on the grounds cited by the firm. Hence, the committee decided to **reject** the request of the applicant.
59.	Travancore Titanium Products Ltd., Trivandrum 18/07/AM-18/P-5	i.5330001038 dated 22.06.2007 ii.5330001042 dated 11.07.2007 iii.5330001049 dated 02.08.2007 iv.5330001058 dated 30.08.2007 v.5330001075 dated 31.10.2007 vi.5330001081 dated 17.12.2007 vii.5330001093 dated 11.02.2008 viii.5330001099 dated 19.02.2008	**Review petition filed by Travancore Titanium Products Ltd (TTPL), Trivandrum** The request of the party is for: i. Waiver of Average Export Obligation. ii. Extension of EOP till March, 2021. iii. Extension in time for installation of capital goods. The EPCG Committee had considered the Review application in the meeting held on 10.06.2020 and decided to call the party for a personal hearing. The Committee deliberated upon the case and decided to **defer** it as the party didn't appear before EPCG Committee for Personal Hearing to explain their case.
90.	Tirupati Buildings and Offices Pvt. Ltd, New Delhi HQREPCGPRAPP00270263AM22	i.0530169057 dated 30.11.2016 ii.0530170588 dated 16.06.2017	Request for Re-fixation of AEO wrongly fixed in respect of EPCG Authorization Nos. 0530169057 dated 30.11.2016 and 0530170588 dated 16.06.2017 The Committee heard the submissions of the representative of the firm. The Committee deliberated upon the case and directed that the party should submit copies of Audited Balance Sheet for the years to 2013-14 to 2016-2017. The case stands **deferred.**

The cases at S. No. 58 to 94 (except PH cases at S. No. 59 and 90) were deferred to the next EPCG Committee meeting.

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

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

[Issued from F. No. 01/36/218/03/AM-23/EPCG]