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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 28.09.2022 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.14/AM23 held on 28.09.2022

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

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

S. No	Name of the firm	Case No.
1.	M/s. Seal Nets Pvt. Ltd., Erumbukadu, P. O. Nagercoil	1
2.	M/s. Venus Remedies Limited, HR	2&3
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Case No. 01 M/s. Seal Nets Pvt. Ltd., Erumbukadu, Nagercoil
F.no. HQRPRCAPPLY00357210AM22
Meeting No.14/AM23 held on 28.09.2022

Subject: Extension of EOP against Advance Authorisation No.3210079162 dated 16.10.2019.

The applicant stated that they have availed the subject advance authorisation and fulfilled 42.02% EO within the EOP viz. 15.10.2021. They had applied for 2nd extension of EOP to RA, Coimbatore, but rejected as they had not fulfilled the 50% EO. Further stated that due to outbreak of Covid-19 during last two years, they could not meet the 50% Export Obligation condition as required under para 4.42 (f) of the HBP. Despite Covid-19 and lockdowns, they had already fulfilled 45.15% EO in terms of quantity. However, as they could not fulfil 50% EO within 24 months, RA, Coimbatore has turned down their request. Now, with their renewed efforts, they will be able to complete the 100% EO within the period second EO extension. Hence, they are requesting for extension of EOP for 6 months from the date of endorsement.

__Decision:__ The Committee having examined the case on the basis of justification submitted by the applicant along with the report received from RA, Coimbatore and discussed the matter at length. The Committee decided to allow EOP extension of Advance Authorization No.3210079162 dated 16.10.2019 for a period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted as above, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Coimbatore)

Case No. 02 M/s. Venus Remedies Limited, HR
F.no. HQRPRCAPPLY00001560AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Extension of EOP against Advance Authorization No.3010105054 dated 14.02.2020.

The applicant stated that the subject advance authorisation was obtained for the product Aztreonam for Injection USP (containing 780 MG of L-Argenine per GM of Aztreonem) for 400 KG. The product was imported in three-part shipment of 300 KG each. They were unable to export goods due to cancellation of orders by foreign customers during the Covid-19. They have been granted 1st EOP extension which was valid up to 13.02.2022. In spite of Covid-19 pandemic they were able to export goods to the extent of consumption of raw material of 80.03 KG and left with unutilized material of 219.97 KG in hand. In order to obtain 2nd extension of EO they could not fulfil the condition of 50% Export. They have been successful to get the orders in the month of March and April 2022, however, by that time the time limit to fulfil EO had expired. Since the product is in demand and they have export order in hand, they will be able to fulfil EO within the 2nd extension of EO. Hence, they are requesting for extension of EOP for 6 months to fulfil the balance EO against Advance Authorisation No.3010105054 dated 14.02.2020.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and observed that there is merit in the case and accordingly it decided to accede to the request and allowed EOP extension of Advance Authorization No.3010105054 dated 14.02.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 03 M/s. Venus Remedies Limited, HR
F.no. HQRPRCAPPLY00002607AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Extension of EOP against Advance Authorization No.3010105144 dated 24.04.2020.

The applicant stated that the subject advance authorisation was obtained for the product Ceftazidime Pentahydrate with Sodium Carbonate Sterile USP for 500 KG. The product was imported in one-part shipment of 400 KG. They were unable to export goods due to cancellation of orders by foreign customers during the Covid-19. They have been granted 1st EOP extension which was valid up to 23.04.2022. In spite of Covid-19 pandemic they were able to export goods to the extent of consumption of raw material of 40.90 KG and left with unutilized material of 359.10 KG in hand. In order to obtain 2nd extension of EO they could not fulfil the condition of 50% Export. They have been successful to get the orders in the month of May and June 2022, however, by that time the time limit to fulfil EO had expired. Since the product is in demand and they have export order in hand, they will be able to fulfil EO within the 2nd extension of EO. Hence, they are requesting for extension of EOP for 6 months to fulfil the balance EO against Advance Authorisation No. 3010105144 dated 24.04.2020.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and observed that there is merit in the case and accordingly it decided to accede to the request and allowed EOP extension of Advance Authorization No.3010105144 dated 24.04.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, as above, on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 04 M/s. Indo Amines Limited, Dombivli
F.no. HQRPRCAPPLY00002519AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Extension of EOP against 5 Advance Authorization No.(i) 0310815614 dated 07.09.2017, (ii) 0310822662 dated 27.07.2018, (iii) 0310829430 dated 06.06.2019, (iv) 0310815740 dated 13.09.2017, (v) 0310819353 dated 22.02.2018.

The applicant stated that they are largest manufacturer of various fine chemicals, specialities chemicals, performance chemicals, perfumery chemicals and active pharmaceuticals ingredients. The above 5 Advance Authorizations have been issued for duty-free import of various chemicals as raw materials against the export of chemical products. They have imported raw materials against the quantity to be exported but there is a shortfall both in import and export in terms of quantity and value. The export, as well as import could not be completed due to the cancellation of the export order and the non-availability of containers. This situation arose because the USA and European countries were suffering from the Covid-19 pandemic from September-2019 onwards. In view of this, they unable to import and export, and therefore, EO against the aforesaid 5 advance authorisations could not be fulfilled. Now the buyers have informed to supply the balance quantity of the aforesaid export items and also the availability of the item of imports in the European market is there and is possible to import for completing balance quantity of export. Hence, they are requesting for extension of EOP for 6 months against 5 Advance Authorization No.(i) 0310815614 dated 07.09.2017, (ii) 0310822662 dated 27.07.2018, (iii) 0310829430 dated 06.06.2019, (iv) 0310815740 dated 13.09.2017, (v) 0310819353 dated 22.02.2018 so that remaining shortfall both in export and import could be completed.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to allow EOP extension of 5 Advance Authorization No.(i) 0310815614 dated 07.09.2017, (ii) 0310822662 dated 27.07.2018, (iii) 0310829430 dated 06.06.2019, (iv) 0310815740 dated 13.09.2017, (v) 0310819353 dated 22.02.2018 for a period of 6 months from the date of endorsement subject to payment of composition fees @0.5% per month if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP of the extension period granted as above, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 05 M/s. SAS Cashmere Pvt. Ltd, HR
F.no. HQRPRCAPPLY00002468AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Extension in E.O. against 4 Advance Authorizations No.(i) 0510390018 dated 30.07.2014, (ii) 0510395575 dated 10.09.2015, (iii) 0510392102 dated 21.11.2014 and (iv) 0510393955 dated 24.04.2015.

The applicant stated that the above 4 Advance Authorizations for annual licenses obtained in the year 2014 and 2015 but is unable to obtain EODC due to largely procedural reasons, pertaining to changes made in the HBP 2015-2020. Their interpretation by the Customs, Authorities, which have prevented the applicant from getting credit for export made in fulfilment of export obligations. Their export shipment were based on contracts where time was of the essence, they faced the prospect of order cancellations and expiration of L/C as a result they made the shipment under free shipping bills in circumstances of extreme duress. Hence, they are requesting to allow (i) Shipments made under free Shipping bills be considered in settlement to discharge their export obligation OR (ii) Grant EOP extension of one year and allow clubbing of all 4 Advance Authorisations No.(i) 0510390018 dated 30.07.2014, (ii) 0510395575 dated 10.09.2015, (iii) 0510392102 dated 21.11.2014 and (iv) 0510393955 dated 24.04.2015.

Decision: The Committee discussed the case based on the submission made by the applicant and it decided to defer the case to seek a detailed report, in chronological order, of the events from CLA-New Delhi before taking the final decision.

(Action: Applicant/CLA-New Delhi)

Case No. 06 M/s. EFD Induction Pvt. Ltd., Bengaluru
F.no. HQRPRCAPPLY00002455AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: EOP extension of Advance Authorization No.0710116117 dated 12.02.2020.

The applicant stated that they could not fulfil the condition as per para 4.42(c) of 50% exports obligation in terms of quantity and value required to be completed. Quantity is only one number (Equipment), therefore, they could not fulfil the condition. Therefore, RA has rejected their request for EOP extension against Advance Authorisation No.0710116117 dated 12.02.2020. Hence, they are requesting for EOP Extension up to 12.02.2022.

Decision: The Committee having examined the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to allow EOP extension of Advance Authorization No.0710116117 dated 12.02.2020 for a period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted as above, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 07 M/s. P. S. Steel Tubes Limited, Chhattisgarh
F.no. HQRPRCAPPLY00002544AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Extension of EOP against Advance Authorization No.0310829545 dated 11.06.2019.

The applicant stated that they have obtained the Advance Authorisation No.0310829545 dated 11.06.2019 for export of ERW Steel Pipe Galvanized other than ASTM Standard. They have cleared the import material total quantity of 1476.365 MTs for CIF Value Rs.5,39,69,999/-. Since March, 2020 the Covid-19 pandemic is declared, their major country of export is Australia hence their all export order is held up. From the month of May 2020 relaxation has been given for Covid lockdown they started export from 12.05.2020 till 23.11.2020 total Quantity 513.69 MTs. In terms of quantity 37% and in value term 39% export fulfilled. All of sudden Australian Government strictly followed Covid rules and held up all Import in their country and due to which they could not fulfilled the EO. They have tried other overseas buyer and new country for order but could not get response. Now they have received good response and orders and they want to fulfil their export against this license for which they will fulfil within 3 to 4 months after receiving the approval of extension. Hence, they are requesting for extension in EOP for further 6 months.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and observed that there is merit in the case and accordingly it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310829545 dated 11.06.2019 for a further period of 6 months from the date of endorsement subject to payment of composition fee @ 1% Per month of the extension period granted, as above, on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 08 M/s. Virdev Intermediates Private Limited, Surat
F.no. HQRPRCAPPLY00002567AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Extension of EOP against Advance Authorization No.5210043126 dated 26.07.2019.

The applicant stated that they have obtained the subject advance authtorisation on the basis of repeat norms and imported the raw materials for the manufacture of the resultant product. The original validity of the authorisation was up to 26.01.2021 and RA has granted extension till 26.07.2021 and again they had applied for 3 months extension up to 26.10.2021 by paying necessary composition fee. However, in spite of making every effort, they could not fulfil 100% exports even within 26.10.2021 due to the after effect of Covid-19. They have been able to fulfil 100% export obligation by the first week of April 2022. The above extensions were obtained on normal channel by paying applicable composition fee and they have never been given any Covid-19 relaxation at any stage. They have exported 1933.500 KGs of DIACERIN against which they are entitled for import 2030.175 KGs of ALOE EMODIN, whereas they have imported just 1950 KGs, thus they have fulfilled 100% EO against the captioned advance authorisation. Hence, they are requesting for regularization of exports made outside the EOP against the Advance Authorisation No.5210043126 dated 26.07.2019 without composition fee.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 10.04.2022 against advance authorisation No.5210043126 dated 26.07.2019 only for regularization purpose subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Surat)

Case No. 09 M/s. Bharat Silks, Bangalore
F.no. HQRPRCAPPLY00002570AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Extension of EOP against Special Advance Authorization No.0710115835 dated 10.12.2019.

The applicant stated they have obtained a Special Advance Authorisation No.0710115835 dated 10.12.2019 to import 72% Silk, 28% Cotton Printed Fabric, 67 GSM +/- 10% and export readymade garments manufactured out of that imported fabric to one of their buyers, M/s Eileen Fisher, Inc 2 Bridge Street Irvington, New York, USA. However, due to outbreak of Covid-19 pandemic in the year 2020 and 2021, the business was affected severely through the world and their buyer had also curtailed the orders. They had procured raw materials namely 72% Silk 28% Cotton printed Fabric, 67 GSM +/- 10% in full against confirmed orders, but due to curtailment of orders by the buyer, they could export only part quantity shipments to the buyer. Overall there is about 26% shortage in EO fulfilment. Now buyer has confirmed them to ship the remaining goods in the month of July, 2022. They have already granted EOP extension up to 15.05.2022 from RA, Bangalore. Hence, they are requesting for extension in EOP for a further period of 3 months from 15.05.2022 to 15.08.2022.

__Decision:__ The Committee discussed the case on the basis of justification submitted by the applicant, it decided to allow EOP extension up to 31.08.2022 against Advance Authorization No.0710115835 dated 10.12.2019 subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 10 M/s. Sark Spice Products Pvt. Ltd., Kerala
F.no. HQRPRCAPPLY00002572AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Extension of EOP against 3 Advance Authorization No.(i) 1010058116 dated 16.05.2014, (ii) 1010058476 dated 17.06.2014 & (iii) 1010058734 dated 14.08.2014.

The applicant stated that they had obtained 3 Advance Authorization No.(1) 1010058116 dated 16.05.2014, (2) 1010058476 dated 17.06.2014 and (3) No.1010058734 dated 14.08.2014. In the first authorisation, first and last import consignment date is 28.05.2014 and also first export shipment date is 18.05.2015 and last export shipment is 13.11.2015, but as per endorsed in the authorisation EOP is 90 days from the date of import consignment. But here their export started and completed outside the EOP (i.e. after one year from import consignment) due to pollution control issues in their factory and stop memo received from Kerala Pollution Control Board. Because of these issues they could export only after one year that they got relevant order from Kerala High Court. They were completely exported the relevant EO quantity. They required EOP extension till their last export shipment i.e.13.11.2015.
In the second authorisation, first import consignment date is 25.06.2014 and last import consignment date is 25.08.2014. Their first export shipment dated is 13.11.2015 and

last export shipment is 30.03.2016, but as per endorsed in the authorisation EOP is 90 days from the date of import consignment. But here their export started and completed outside the EOP (i.e. after one year from import consignment) due to pollution control issues in their factory and stop memo received from Kerala Pollution Control Board. Because of these issues they could export only after one year that they got relevant order from Kerala High Court. They were completely exported the relevant EO quantity. They required EOP extension till their last export shipment i.e.30.03.2016.
In the third authorisation, first import consignment date is 26.08.2014 and last import consignment date is 30.08.2014. Their first export shipment dated is 18.08.2016 and last export shipment is 30.09.2016, but as per endorsed in the authorisation EOP is 90 days from the date of import consignment. But here their export started and completed outside the EOP (i.e. after one year from import consignment) due to pollution control issues in their factory and stop memo received from Kerala Pollution Control Board. Because of these issues they could export only after one year that they got relevant order from Kerala High Court. They were completely exported the relevant EO quantity. They required EOP extension till their last export shipment i.e.30.09.2016. Hence, they are requesting for extension of EOP and allow redemption of the subject advance authorisations.

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

(i) EOP extension allowed up to 13.11.2015 against Advance Authorizations No.1010058116 dated 16.05.2014
(ii) EOP extension allowed up to 30.03.2016 against Advance Authorizations No.1010058476 dated 17.06.2014
(iii) EOP extension allowed up to 30.09.2016 against Advance Authorizations No.1010058734 dated 14.08.2014

The above EOP extension is allowed only for regularization purpose subject to payment of composition fee @ 1% per month on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Cochin)

Case No. 11 M/s. Prosperity Vanijya Pvt. Ltd., Hooghly (W. B.)
F.no. HQRPRCAPPLY00001252AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Regularisation of export made beyond EOP against 3 Advance Authorization No.(i) 0210208121 dated 10.01.2018, (ii) 0210208152 dated 18.01.2018 and (iii) 0210208120 dated 10.01.2018.

The applicant stated they were issued the subject advance authorisations under SION No.E36 with 18 months validity for fulfilling EOs. RA, Kolkata observed that they have not exported within the stipulated time period as notified under Appendix 4J and are liable to pay customs duty with interest for making exports outside the EOP. (They state that as per PN No.57 dated 25.01.2018 under Sl.No.10 of Appendix 4J export items under Chapter 7 and Chapter 15 were included in Appendix 4J. The advance authorisations issued to them under SION E36 on the date of issuance was issued with EO validity of 18 months. They requested to condone the lapse by them unintentionally). They have already submitted their request for EODC to RA, Kolkata. Hence, they are requesting to allow regularization of exports against the above 3 advance authorisations without insisting upon 90 days pre-import condition for fulfilling EO and EODC.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to allow EOP extension up to 180 days beyond 90 days criteria from the date of clearance of each import consignment by customs authority against 3 advance authorisation No.(i) 0210208121 dated 10.01.2018, (ii) 0210208152 dated 18.01.2018 and (iii) 0210208120 dated 10.01.2018 only for regularization purpose subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial EOP or @ 1% per month where exports have been made less than 50% within initial EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 12 M/s. Thaiger Pharma Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00002586AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Waiver of 5% incremental export condition and extension of EOP against Advance Authorization No.0310831472 dated 11.09.2019 without any composition fee.

The applicant stated that due to Covid-19 pandemic and other unavoidable circumstances some to their staff members who handled export matters have left their company causing a lot of hardship. Therefore, they are unable to fulfill their stipulated export obligation within the valid EO period. They have fulfilled their maximum export obligation, but unfortunately due to Global Covid pandemic some export orders have been delayed and exported after the valid EOP. The pandemic period was very painful and hard for their company and their international clients also. Their company has also suffered a lot due to this global pandemic. They notified Notification No.28/2015-2020 dated 23.09.2021 for support the exporters affected by the Covid-19 pandemic. But in those notification DGFT has insert the condition for 5% incremental export on unfulfilled EO. In current situation it is very difficult to them to fulfil the 5% incremental export condition and it is also not feasible for them to pay composition fee for regular EOP option. Hence, they are requesting for extension beyond EOP i.e. 05.08.2021 without any composition fee for EODC.

Decision: The Committee discussed the case in detail and in view of justification provided by the firm it decided to waive the condition of 5% additional export obligation in value terms (in free Foreign Exchange) on the balance export obligation on the date of expiry of the original /extended export obligation period as imposed vide Notification No.28 dated 23.09.2022 against Advance Authorization No.0310831472 dated 11.09.2019. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 13 M/s. Prakash Steelage Limited, Mumbai
F.no. HQRPRCAPPLY00002262AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Revalidation of Advance Authorization No.0310817614 dated 07.12.2017.

The applicant stated that their exports were fulfilled within 24 months of validity period. Imports could not be planned accordingly as validity period of license expired on 07.12.2019. Request for revalidation beyond 18 & 24 months could not be made due to Covid post 2020 and company was also into financial losses prior to the same resulting in demerger of seamless pipes division of their company to M/s Tubacex Prakash India Pvt Ltd. Due to fall in exports post 2018 and losses in the company, Covid-19 during 2020/2021 resulted in inability to plan for import to be done against export fulfilled. Hence, they are requesting for revalidation for six months from the date of endorsement as one time option for enabling them to plan imports.

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

(Action: Applicant)

Case No. 14 M/s. Prakash Steel age Limited, Mumbai
F.no. HQRPRCAPPLY00002260AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Revalidation of Advance Authorization No.0310817570 dated 07.12.2017.

The applicant stated that their exports were fulfilled between 29.06.2019 to 13.08.2019 during 18 to 24 months period, resulting in their ability to import within the required /extended 24 months period time. Imports could not be planned accordingly as validity period of license expired on 07.12.2019. Request for revalidation beyond 18 & 24 months could not be made due to Covid post 2020 and company was also into financial losses prior to the same resulting in demerger of seamless pipes division of their company to M/s Tubacex Prakash India Pvt Ltd. Due to fall in exports post 2018 and losses in the company, Covid-19 during 2020/2021 resulted in inability to plan for import to be done against export fulfilled. Hence, they are requesting for revalidation for six months from the date of endorsement as one time option for enabling them to plan imports.

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

(Action: Applicant)

Case No. 15 M/s. Sumitomo Chemical India Limited, Mumbai
F.no. HQRPRCAPPLY00002543AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Revalidation of Advance Authorization No.0310834917 dated 18.02.2020.

The applicant stated that they have completed 100% export obligation against the Advance Authorisation No.0310834917 dated 18.2.2020. They have import major raw materials from China, but due to Covid-19 related difficulties, they could not co-ordinate import the raw materials as replenishment basis. They have already placed the orders and opened L/C, cargo is ready but has got stuck in Shanghal port due to Covid-19 related uncertainty and indefinite complete clamp down. Since the current situation in China is beyond their control. They could able to import balance available raw materials in within the validity of the same (i.e.21.04.2022). Looking to the current scenario they are requesting for further revalidation of 6 months from the date of amendment or 12 months from the date of expiry of authorisations whichever is earlier so that they can import balance quantity and utilize the same to fulfil their exports orders.

Decision: The Committee discussed the case on the basis of statement made by the firm and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310834917 dated 18.02.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 16 M/s. FMC India Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00002585AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Revalidation of Advance Authorization No.3410045968 dated 20.03.2020.

The applicant stated that they had huge export orders and based on that they have obtained the Advance Authorisation No.3410045968 dated 20.03.2020 for quantity 1000000.00KGs and FOB value of USD 14,20,000/-, but they are unable to fulfil export due to Covid-19 was at its peak and globally. They had started the manufacturing of the resultant product but it was very difficult to procure the raw materials because the Shipping Freight charges were immensely very high and being a new entity, they were asked to submit 100% BG which was a very big amount and was not possible during such crises. Therefore, they decided to fulfil the entire export obligation and obtain waiver of Bond Condition and then import under the subject advance authorisation but as the FOB value of advance authorisation was of bigger quantity and value, it took them some time to fulfil the EO. They have obtained the 1st and 2nd revalidation but have missed the timeline to complete the imports during the initial and extended validity period. They have fulfilled 100% EO well within the stipulated EOP but foreign inward against for 4 shipping bills were realised on 24.02.2022 and EBRC were generated during 2nd week of March 2022 and also work from home policy has hampered their follow up with the Bank for generation of EBRC. They could not import before the expiry of 2nd revalidation as 100% BG was not feasible to them because of financial crises due to covid-19 lockdown. They have obtained the waiver of Bond condition against the said advance authorisation but unable to import as the extended validity has been expired. Hence, they are requesting for revalidation of 6 months from the date of approval to enable them to import the raw materials.

__Decision:__ The Committee examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.3410045968 dated 20.03.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Vadodara)

Case No. 17 M/s. Adishank Chemicals Pvt. Ltd., Thane
F.no. HQRPRCAPPLY00002604AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Revalidation of Advance Authorization No.0310827506 dated 07.03.2019.

The applicant stated that they are manufacturers of different types of specialty chemicals and are exporting as well as supplying to local EOU manufacturers against Advance Authorisations. They have fulfilled the EO against Advance Authorisation No.0310827506 dated 07.03.2019. Date of last shipment was 30.03.2019, but could not import any raw material due to (i) They are facing lots of financial constraints and their unit is declared non-performing asset (NPA). Being NPA it was not possible for them to raise any funds or bank guarantees for customs against duty free imports and to import without bank guarantee EODC was essential. (ii) They have completed the EO and received EODC on 09.03.2022. (iii) Also during the pandemic situation, imports were difficult due to shipping /logistics challenges, freight costs and other limitations. Further stated that with end of the pandemic and regularisation of international trade they feel it is now viable to import, but unfortunately, their entitlement of import was valid up to 07.03.2020. Hence, they are requesting for revalidation of at least 6 months, so that they can import maximum material possible.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to allow revalidation against Advance Authorization No.0310827506 dated 07.03.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 18 M/s. Adishank Chemicals Pvt. Ltd., Thane
F.no. HQRPRCAPPLY00002602AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Revalidation of Advance Authorization No.0310826300 dated 10.01.2019.

The applicant stated that they are manufacturers of different types of specialty chemicals and are exporting as well as supplying to local EOU manufacturers against Advance Authorisations. They have fulfilled the EO against Advance Authorisation No.0310826300 dated 10.01.2019. Date of last shipment was 28.01.2019, but could not import any raw material due to (i) They are facing lots of financial constraints and their unit is declared non-performing asset (NPA). Being NPA it was not possible for them to raise any funds or bank guarantees for customs against duty free imports and to import without bank guarantee EODC was essential. (ii) They have completed the EO and received EODC on 23.07.2021. (iii) Also during the pandemic situation, imports were difficult due to shipping /logistics challenges, freight costs and other limitations. Further stated that with end of the pandemic and regularisation of international trade they feel it is now viable to import, but unfortunately, their entitlement of import was valid up to 10.01.2020. Hence, they are requesting for revalidation of at least 6 months, so that they can import maximum material possible.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to allow revalidation against Advance Authorizations No.0310826300 dated 10.01.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 19 M/s. Glenmark Pharmaceuticals Limited, Mumbai
F.no. HQRPRCAPPLY00002521AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: To accept the export of 07 shipping bills against Advance Authorization No.0310834502 dated 28.01.2020 for the redemption purpose.

The applicant stated that they had obtained the Advance Licence No.0310834502 dated 28.01.2020 with UQC for export product in PACKS and for import item in KG. They have successfully done import with UQC in KG and accordingly started exporting goods from March, 2020. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this Advance Authorisation. Therefore, they have decided to clear export shipment under Free/Brand Rate DBK (9801) with Zero DBK by mentioning the Advance Licence details on Customs Invoice & Shipping Bills to get it account at the time of redemption. Later they have also amended the Advance Authorisation from RA for UQC as numbers on 9.10.2020 for hurdle free shipment. They also confirm and undertake that against the Shipping Bills mentioned in this case have not been obtained Brand rate DBK benefit on input i.e. Bulk Drug utilized in exported product. They have file these Sipping Bills under Brand rate DBK to obtained refund of duties paid on imported Packing material which was used in export product and not claimed under exemption of Advance licence. Hence, they are requesting to allow 7 Shipping Bills in subject to be accounted against above mentioned Advance Licence for redemption purpose.

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

(Action: Applicant)

Case No. 20 M/s. Groupe Isource, Noida
F.no. HQRPRCAPPLY00001556AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Relaxation for filing SEIS application for FY 2017-18.

The applicant stated that they are SEZ unit in Noida and are eligible for the SEIS incentive being a service exporter. They have already applied for this incentive for the period 2016-17 and 2018-19 and 2019-20. However, after all efforts they could not succeed to file an application for 2017-18 in time due to (i) Pandemic of Covid-19, (ii) Their CA was not there in the state and they got documents of the last date of filing i.e. on 31.03.2021. Besides, they tried hard to submit even on the last date but the portal was not working. Even their efforts, they could not succeed to file the application on or before the due date. Being a small SEZ the SEIS incentive is very significant and will help out to recover from the worst affected Pandemic situation. Delay in filing of applications under this circumstances was beyond their control. Hence, they are requesting to allow SEIS application for the FY 2017-18.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 21 M/s. AI Airport Service Limited, New Delhi
F.no. HQRPRCAPPLY00002546AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Revalidation of SEIS Scrip No.0319271362 dated 20.01.2020.

The applicant stated that the SEIS Scrip No.0319271362 dated 20.01.2020 amounting to Rs.2,20,45,332.03 issued to AIR India AIR Transport Services Limited had been expired on 19.01.2022. They had tried to transfer the balance available in the license from September 2021, however, they could not transfer the same till April 2022, as the online transfer module was not working. In addition, they had approached various private agents to transfer, but none of the agents were willing to buy. Now, their company name has been changed to AI Airport Services Limited with effect from 05.02.2020. Hence, they are requesting to extend the validity of the SEIS Scrip No.0319271362 dated 20.01.2020 for further period of 6 months from the date of renewal of license.

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

(Action: Applicant)

Case No. 22 M/s. D Décor Home Fabrics Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00002173AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Revalidation of MEIS Scrip No.0319273124 dated 28.01.2020.

The applicant stated that they had been issued MEIS Licence No.0319273124 dated 28.01.2020 of Rs.12,79,579/- which is valid up to 27.01.2022. They had given the said license to their Custom House agent for debiting the basic duty of their import and debited only Rs.11,30,045/-. Due to global Corona Pandemic they were not able to debit the full amount of the MEIS Scrip which was beyond their control. Hence, they are requesting for revalidation of the MEIS scrip for one or two months for debiting the balance amount of Rs.1,49,534/-.

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

(Action: Applicant)

Case No. 23 M/s. D Décor Home Fabrics Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY0002172AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Revalidation of MEIS Scrip No.0319273081 dated 28.01.2020.

The applicant stated that they had been issued MEIS Licence No.0319273081 dated 28.01.2020 of Rs.9,23,443/- which is valid up to 27.01.2022. They had given the said license to their Custom House agent for debiting the basic duty of their import and debited only Rs.7,57,695/-. Due to global Corona Pandemic they were not able to debit the full amount of the MEIS Scrip which was beyond their control. Hence, they are requesting for revalidation of the MEIS scrip for one or two months for debiting the balance amount of Rs.1,65,748/-.

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

(Action: Applicant)

Case No. 24 M/s. Veejay International (India), Kolkata
F.no. HQRPRCAPPLY00001569AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Revalidation of 2 FPS Scrip No.0210209403 dated 29.08.2019 and 0210209406 dated 30.08.2019.

This is review case of PRC Meeting No.19/AM22 held on 30.12.2021 (Case No.01&02), wherein the Committee rejected the request of the firm. The applicant stated that licenses are not shown in the Custom site for registration. They have submitted their license in the Custom but they returned back mentioning the reason that the licence are not shown in the EDI system. Then they registered a complaint in the helpdesk in the DGFT site they resolved it by saying that the license is manual license, contact Custom for manual clearance. Then they again submitted in the Custom but they refused to do registration as the license is manual. Lastly they have submitted their license at RA, Kolkata, however, returned the license mentioning the reasons that the authorisation has expired. Further stated that verification and registration licenses is not their part and they have nothing to do without registration and for registration they submitted the documents timely. Hence, they requesting for revalidation of 2 FPS Scrip No.0210209403 date 29.08.2019 and 0210209406 dated 30.08.2019.

Decision: The Committee reviewed the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement against 2 FPS Scrip No.0210209403 dated 29.08.2019 and 0210209406 dated 30.08.2019. This is last and final revalidation. It was noted that the FPS data is not transmitted online to Customs and only a manual FPS can therefore be revalidated. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 25 M/s. Prakash Steelage Limited, Mumbai
F.no. HQRPRCAPPLY00002552AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Reinstating of value in FMS License No.0319140140 dated 11.12.2017 by allowing FMS benefit against 7 disallowed shipping bills.

The applicant stated that at the time of issuance of FMS Licence No.0319140140 dated 11.12.2017, the 7 Shipping Bill No.(i) 5449083 dated 10.10.2014, (ii) 5451049 dated 10.10.2014, (iii) 5682891 dated 22.10.2014, (iv) 6082541 dated 15.11.2014, (v) 6082549 dated 15.11.2014, (vi) 6152765 dated 19.11.2014 and (vii) 6228001 dated 24.11.2014 were wrongly deleted/disallowed by RA, Mumbai. They have received letter dated 29.01.2018 from RA, Mumbai about wrong deduction and instruction for reinstatement to DGFT, Delhi. Representation made to DGFT, Delhi vide mail dated 18.05.2019, requesting to reactivate the shipping bills. Against which email dated 21.05.2019 received confirming that all shipping bills are released (but actually shipping bills are not available in the system). They have again emailed for reactivation and also submitted reactivation letter against the said complaint, but reply received intimating to provide system generated reactivation letter. Since then, they are requesting before PRC.

Decision: The Committee examined the case on the basis of submission made by the firm and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 division)

Case No. 26 M/s. Mahaan Exports, Maharashtra
F.no. HQRPRCAPPLY00002317AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: To allow MEIS benefit against 2 Shipping Bill No.4167154 dated 12.04.2018 and 4168841 dated 12.04.2018.

The applicant stated that their above 2 Shipping Bills for MEIS claim was time barred as the last date of filing expired. There was a delay in receipt of payment due to the pandemic situation of Covid-19. In such a situation, there was adverse effect on the business and there was delay in receiving payment from overseas buyers. They have received part payment within a period of 3 years but there was delay in procedure of EBRC generation due to pandemic situation. Therefore, they are not able to file the claim in time. Hence, they are requesting for condonation of delay in claiming MEIS for the above mentioned 2 shipping bills.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee decided to allow MEIS benefit against Shipping Bill No.4167154 dated 12.04.2018 without late cut only for four payments which have been realised within in 3 years from the date of let export and e-BRC have been uploaded by the bank after the expiry of three years from the date of let export. The Committee did not allow MEIS benefit against 4168841 dated 12.04.2018, as realization has happened after 3 years of shipment and therefore request for same were found to be without any merit. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Jaipur /PC-3 division for necessary updation in the System)

Case No. 27 M/s. Metallizing Equipment Company Pvt. Ltd., Rajasthan
F.no. HQRPRCAPPLY00002579AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: To allow MEIS benefit against Shipping Bill No.6324779 dated 19.07.2018.

The applicant stated that they are manufacturers and exporters of thermal spray equipments, blasting machines, dust collectors and spray booths, electric control panels and spares and accessories, wire and powder etc., based at Jodhpur Rajasthan. They have exported goods against shipping bill No.6324779 dated 19.07.2018 from port INBGK6 and payment was received by bank on 05.04.2019, well on time i.e. before one year period. Meantime, they have requested bankers several times but due to some or other technical issues at the bank level, delayed in uploading of BRC. They could only upload the said BRC online on 01.03.2022 (i.e. after a lapse of 3 years). In the meantime last date of submission of MEIS were expired and they could not file their MEIS application due to this reason. The delay is caused only because the bank has uploaded the eBRC late and delay in uploading the same at DGFT portal which was beyond their control Hence, they are requesting to allow MEIS benefit against the above shipping bill without any late cut.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length. The Committee observed that realization has happened within in 3 years from the date of let export and e-BRC have been uploaded by the bank after the expiry of three years from the date of let export. Accordingly, it decided to allow MEIS benefit against Shipping Bill No.6324779 dated 19.07.2018 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Jaipur /PC-3 division for necessary updation in the System)

Case No. 28 M/s. Renin Piping Products, Vadodara
F.no. HQRPRCAPPLY00002581AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: To allow MEIS benefit against 19 Shipping Bills.

The applicant stated they are to apply for MEIS against the export performance for the period 01.09.2020 to 31.12.2020 under para 3.04A of FTP. A notification dated 07.03.2022 was issued extending the last date for making application to 30.04.2022. However, during period from 15.02.2022 to Mid May 2022, their permanent employee attending DGFT work, was unable to attend his duty due to his ill health and complete bed rest advised by doctors. In his absence, they could not make any alternate arrangement and unfortunately, the notification mentioned hereinabove, skipped the attention and hence they could not apply. Therefore, considering their genuine difficulty, they are requesting for permission to allow for MEIS application for benefit against export performance for the aforementioned period.

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

(Action: Applicant)

Case No. 29 M/s. Universal Impex, Delhi
F.no. HQRPRCAPPLY00323132AM22
Meeting No.14/AM23 held on 28.09.2022

Subject: To allow MEIS benefit against 8 Shipping Bill No.(i) 4118323 dated 14.02.2017, (ii) 8258988 dated 14.06.2016, (iii) 8258965 dated 14.06.2016, (iv) 4744863 dated 15.03.2017, (v) 6124642 dated 17.05.2017, (vi) 3751652 dated 26.03.2018, (vii) 5114697 dated 30.03.2017 and (viii) 3661701 dated 24.01.2017.

The applicant stated that they have not been claiming MEIS for the year 2015-16, 2016-17 & 2017-18 because of late payment received from the party. But inadvertently they have received the payment very late from their parties. So they have not claimed due to 100% late cut. There is a dispute between them and the party because of payment.

Operate to them for claiming the MEIS license. filed paper for claiming the MEIS Licence for Eight S/Bills whose were not claimed due to 100% late cut because payment not received on time and there were some dispute between firm and their party and payment not received on time. Now they are requesting to condone the delay and to allow permission for claiming the MEIS Licence.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee decided to allow MEIS benefit only for 2 Shipping Bills No.(i) 6124642 dated 17.05.2017 and (ii) 3751652 dated 26.03.2018 without any late cut, out of the above total 8 shipping bills as the realization has happened within in 3 years from the date of let export and e-BRC have been uploaded by the bank after the expiry of three years from the date of let export. The Committee did not allow MEIS benefit against balance 6 Shipping Bills, as realization has happened after 3 years of shipment and therefore request for same were found to be without any merit. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi /PC-3 division for necessary updation in the System)

Case No. 30 M/s. T. C. Terrytex Limited, Punjab
F.no. HQRPRCAPPLY00001393AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: To allow MEIS claim against 22 shipping bills with reward scheme as "No" but declaration as "Yes".

The applicant stated that shipping bills have been filed by them under MEIS Scheme wherein intent of availing benefit of MEIS has been declared in marks and container column but inadvertently CHA has marked "NO" under rewards scheme. On account of this shipping bills have not been transmitted from ICAGATE portal to DGFT for submission of MEIS application. Manual Application for MEIS claim was submitted to RA, Ludhiana and they informed to approach PRC. They have been apprised by the RA that the reason for non-transmission of shipping bills to DGFT portal is on account of mention of reward scheme as "NO" in shipping bills. However, shipping bills wherein they have stated in marks and container column that they intend to avail the benefit of MEIS scheme hence it was never the intention not to avail the benefit. They further submit that inadvertent mention of reward scheme as "NO" in shipping bills by CHA does not make them ineligible for MEIS as the intent has been correctly declared. Hence, they are requesting to condone the procedural lapse and to allow MEIS claim against the said 22 shipping bills.

Decision: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.

The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

(Action: Applicant)

Case No. 31 M/s. Wildcraft India Private Limited, Bangalore
F.no. HQRPRCAPPLY00001408AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: To allow ROSCTL benefit against 41 shipping bills under which Scheme Code "00" and "19" instead of "60".

The applicant stated that they have been trying to avail the benefit of ROSCTL, their clearing agent while generating the Shipping Bills cleared the same under Scheme Code "MEIS" instead of ROSCTL. Their intention of claiming the Chapter 3 benefit was "YES" in all Shipping Bills. These Shipping Bills are not getting transferred from ICEGATE to DGFT Portal and they are unable to claim the benefit. They approached to Bangalore Custom, but they said that they cannot make any amendment to EDI Shipping Bills. As ROSCTL was operational for the first time they are unaware of the Scheme Code change in ICEGAE and hence their CHA inadvertently selected MEIS instead of ROSCTL. The applications for ROSCTL was opened only in April 2020 and they did not realise this portal requirement as they were not able to make any portal application. During the process of retransmission from ICEGATE to DGFT site due to incorrect Scheme Code, the Shipping Bills have been transferred to MEIS Module wherein they are unable to claim the incentive as the system is giving the error. Hence, they are requesting to allow ROSCTL benefit against 41 Shipping Bills under which Scheme Code "00" and "19" instead of "60".

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

(Action: Applicant)

Case No. 32 M/s A One International, Varanasi
F.no. HQRPRCAPPLY00002574AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: To allow ROSL benefit against 14 shipping bills.

The applicant stated that they are large exporter of Readymade Garments and have export the material through Lucknow Port (INLKO4) and is Non EDI Port at that time. In 14 Shipping Bills (period between 15.03.2017 to 15.06.2017) they have not claimed the ROSL amount, because they do not know where this amount to be credited in their account. The Custom denied to release the payment. They have also filed the paper in DGFT site, RA, Varanasi also denied to release the payment. While filing the paper at Custom they said that you got the amount from RA. RA said that you have got the amount from Custom. After so many reminders to RA and Custom they are denied. So approximate amount of Rs.33.73 lacs pending due to non-response of RA and Custom. All are manual shipping bills. They are filing the paper at Custom also but no respond from department. Hence, they are requesting to allow ROSL benefit against said 14 shipping bills.

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

(Action: Applicant)

Case No. 33 M/s. National Engineering Industries Limited, Kolkata
F.no. HQRPRCAPPLY00002415AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: To allow MEIS benefit against 20 shipping bills from Mundra.

This is review case of PRC meeting No.16/AM22 held on 29.11.2021 (Case No.42), wherein the Committee rejected the case. The applicant stated that during April-May 2015 they have made 20 shipping bills from Mundra port under Duty Drawback Scheme. All the shipping bills were sent with declaration of intent. They intend to claim rewards under MEIS Scheme marked on it, and all Shipping Bills there were two serial numbers but inadvertently marked "NO" in the reward item box where description of item is mentioned and "YES" where declaration is mentioned which has no value. In this connection, they approach RA for amendment and re-transmit the same to DGFT but in reply, informed them that if it is a free shipping bill, it is not eligible for MEIS benefit. All the shipping bills were already transmitted from Customs to DGFT site and all are appearing online. They tried to obtain MEIS claim by creating ecom number, since the amount was showing zero. In this regard, they have requested DGFT helpdesk to amend shipping bills and re-transmit the same to DGFT so that they can claim. In reply they have been informed that if it is a free shipping bill, it is not eligible for MEIS application. But in their case it is Duty Drawback shipping bills and declaration of intend is already mentioned on all the shipping bills. On 20.08.2018, they have sent an email to RA, Jaipur to re-transmit all the shipping bills after changing scheme reward as "YES" and further the matter was referred to Customs. They approached to Customs wherein it has been told that once transmitted shipping bills are not amended and re-transmitted again. Till now all the shipping bills are showing available online that means the same is not used so far and transmitted online by Customs to DGFT site. Hence, they are requesting to allow MEIS benefit against said 20 shipping bills.

Decision: The Committee examined the case on the basis of submission made by the firm and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 division)

Case No. 34 M/s. Apex (India) Ltd., Kolkata
F.no. HQRPRCAPPLY00002532AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: To allow MEIS benefit against 4 Shipping Bills No.(i). 7114350 dated 03.07.2017, (ii) 7348134 dated 14.07.2017, (iii). 7338267 dated 13.07.2017 and (iv) 7558422 dated 24.07.2017 and ROSL benefit against 1 Shipping Bill No.6124517 dated 17.05.2017 which was not allow by PRC in its Meeting No.19/AM22 dated 30.12.2021.

This is review case of PRC Meeting No.19/AM22 dated 30.12.2021 (Case No. 31), wherein the Committee did not allow MEIS benefit against remaining above 4 shipping bills as the same were found to be without any merit. The applicant stated that export proceeds against the said 4 shipping bills were realised after 3 years. Due to unavoidable reasons from the buyer's side, for which they as an exporter has suffered the most financially on the one hand and mental harassment on the other. But the certificate dated 05.07.2021 issued by their Banker's HDFC Bank clearly mentioned the fact the realisation of export proceeds has been duly regularised in terms of FEMA and RBI guidelines.
Further against their second plea, in another matter of ROSL (AIR) application in respect of Shipping Bills No.6124517 dated 17.05.2017 (2017-18) since the ROSL benefit did not reflect in the Original Shipping Bill the Customs Authorities subsequently issued a manual Amendment Certificate dated 23.03.2018 wherein they allowed the amendment towards reflection of ROSL benefit in the respective Shipping Bill. Hence, they are requesting to allow them to file online claims against 4 MEIS shipping bills and 1 ROSL shipping bill taking into account genuine financial hardship being faced by the exporter for no wrong of their part.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain the earlier decision of PRC in its Meeting No.19/AM22 dated 30.12.2021 (Case No.31).

(Action: Applicant)

Case No. 35 M/s. Groz Engineering Tools Pvt. Ltd., Haryana
F.no. HQRPRCAPPLY00002550AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: To allow MEIS benefit without any late cut against 02 shipping bills of FY 2018-19 and 27 shipping bills of FY 2019-20.

The applicant stated that they have made exports vide shipping bills during FY 2018-2019 and 2019-20 and payments had been realized from Overseas Buyers on time but their Bank had not uploaded E-BRCs on time. To claim MEIS it needs 72 hrs. cooling period and as per Notification No.53 dated 01.02.2022 the last date of apply for MEIS for the above period was 28.02.2022, so they could not submit the MEIS application within time. Apart from this for many shipping bills, the Bank uploaded the E-BRCs after 28.02.2022, after expiry of the last date to apply for the MEIS. Even though, they had realised the payments much before and within time only. Bank uploaded the E-BRCs after a substantial gap of time from the date of realization and may E-BRCs have been uploaded on 25.02.2022, 28.02.2022 whereas the last date to apply for MEIS had expired for FY 2018-19 & 2019-20 as per the Notification No.53 dated 01.02.2022. They have not claimed MEIS on the said shipping bills as they were not able to file their application as E-BRCs were uploaded by their bank on very late. As the shipping bills are from 01.07.2018 to 31.03.2019 and 01.04.2019 to 31.03.2020 they are requesting to allow MEIS benefit and not to impose any late cut penalty as per Para 9.02 of HBP 2015-2020 as they could not apply for the MEIS as the E-BRCs were uploaded very late by their bank i.e.25.02.2022, 28.02.2022 and after 28.02.2022 on DGFT site.

Shipping Bills of 2018-19 - (1) 2302028 dated 25.02.2019 (2) 8534729 dated 27.10.2018.

Shipping Bills of 2019-20 - (1) 1356401 dated 12.02.2020 (2) 1699695 dated 26.02.2020 (3) 1780107 dated 29.02.2020 (4) 1919512 dated 05.03.2020 (5) 2222741 dated 18.03.2020 (6) 2281682 dated 20.03.2020 (7) 3163605 dated 31.03.2019 (8) 4372752 dated 23.05.2019 (9) 4717267 dated 07.06.2019 (10) 4739226 dated 08.06.2019 (11) 4800372 dated 11.06.2019 (12) 5644865 dated 18.07.2019 (13) 5818066 dated 25.07.2019 (14) 6750846 dated 06.09.2019 (15) 7203825 dated 26.09.2019 (16) 7291146 dated 30.09.2019 (17) 7440680 dated 07.10.2019 (18) 7621516 dated 16.10.2019 (19) 7933886 dated 30.10.2019 (20) 9016490 dated 17.12.2019 (21) 9017942 dated 17.12.2019 (22) 9530196 dated 09.01.2020 (23) 4000370 dated 06.01.2020 (24) 4003082 dated 31.01.2020 (25) 4016916 dated 05.04.2019 (26) 4026465 dated 27.06.2019 (27) 9831355 dated 22.01.2020.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly it decided to allow MEIS benefit only for those shipping bills whose realization has happened within in 3 years from the date of let export and e-BRC have been uploaded by the bank after the expiry of three years from the date of let export. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi /PC-3 division for necessary updation in the System)

Case No. 36 M/s. Sun Bio Natural India Pvt. Ltd., Tamilnadu
F.no. HQRPRCAPPLY00001400AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Fixation of Norms against Advance Authorization No.0410165893 dated 25.07.2019 in which Norms Committee had rejected their request in its meeting dated 25.07.2019.

The applicant stated that they have imported 7600 Litres MTs of MCT (Medium Chain Triglycerides) Oil of Coconut based as per the advance authorisation vide Bill of Entry No. 4667290 dated 28.08.2019 and exported a quantity of 7941.139 Litre of MCT Oil of Coconut based packed in 50 ML to 5000 ML vide S/B dated 05.10.2019 and 06.04.2020 and 19.01.2021. They have realised the export proceeds Rs.42,30,443/- on achieved value addition of 38.68%. RA, Chennai informed them that Norms Committee-VI New Delhi has rejected their case in its meeting dated 28.05.2020 and directed to pay Customs Duty and applicable interest on the duty free imports made against the Authorisation and regularize the case. In this regard, they have stated that the goods which were imported as per the authorisation were exported after repacking into different quantities ranging from 50 ML to 5000 ML. Since the import goods were already exported directing license holder for payment of import duty at this stage is not justified. Hence, they are requesting for fixation of norms against Advance Authorisation No.0410165893 dated 25.07.2019 to regularize this case.

Decision: The Committee examined the case based on the submission made by the applicant and discussed the matter at length and it decided to defer the case to seek a detailed report, in chronological order of the events, from RA, Chennai before taking the final decision.

(Action: RA-Chennai/Applicant)

Case No. 37 M/s. Sun Bio Natural India Pvt. Ltd., Tamilnadu
F.no. HQRPRCAPPLY00001403AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Fixation of Norms against Advance Authorization No.0410166762 dated 20.05.2020 in which Norms Committee had rejected their request in its meeting dated 28.05.2020.

The applicant stated that they have imported 30.40 MTs of MCT (Medium Chain Triglycerides) Oil of Coconut based as per the advance authorisation vide Bill of Entry No.8171108 dated 14.07.2020 and 8881694 dated 20.09.2020 and exported a quantity of 30.024 MTs of MCT oil of Coconut based packed in 50 ML to 920 Kgs vide Shipping bill No.7140171 dated 11.12.2020, 4519485 dated 11.09.2021, 4486477 dated 09.09.2021, 4763521 dated 22.09.2021, 5221608 dated 11.10.2021 and 5597542 dated 27.10.2021. They have realised the export proceeds of Rs.12,033,031.00 thus, they have achieved a value addition of 74.78%. RA, Chennai informed them that Norms

Committee-VI New Delhi has rejected their case in its meeting dated 28.05.2020 and directed to pay Customs Duty and applicable interest on the duty free imports made against the Authorisation and regularize the case. In this regard, they have stated that the goods which were imported as per the authorisation were exported after repacking into different quantities ranging from 50 ML to 920 Kgs. Since the import goods were already exported directing license holder for payment of import duty at this stage is not justified. Hence, they are requesting for fixation of norms against Advance Authorisation No.0410166762 dated 20.05.2020 to regularize this case.

Decision: The Committee examined the case based on the submission made by the applicant and discussed the matter at length and decided to defer the case to seek a detailed report, in chronological order of the events, from RA, Chennai before taking the final decision.

(Action: RA-Chennai/Applicant)

Case No. 38 M/s. Nazareth Metals, Mumbai
F.no. HQRPRCAPPLY00400322AM22
Meeting No.14/AM23 held on 28.09.2022

Subject: Clubbing of 6 Advance Authorizations No. (i) 0310208757 dated 17.06.2003, (ii) 0310174821 dated 27.12.2002, (iii) 0310254690 dated 25.02.2004, (iv) 0310311652 dated 11.01.2005, (v) 0310319127 dated 28.02.2005 and (vi) 0310277524 dated 28.06.2004.

This is review case of PRC Meeting No.21/AM23 held on 10.03.2022 (Case No.28), wherein the Committee rejected the case. The applicant stated that as already informed by their earlier original application has been submitted prior to issuance of Public Notice No.79 (RE-2010) 2009-2014 dated 13.10.2011. Further clarify that all the licences have been issued within 36 months validity period and all the exports and imports have been completed within 48 months from the issuance of the 1st Advance Licence. The subject application consists of 6 licenses and the license no.0310319127 dated 28.02.2005 where the clubbing is to be considered as there was excess copper scrap available in the license. However, the RA had raised the demand of duty on the same license also without proper scrutinizing of the file. The said application has been prolonged for number of years in spite of their regular visits. In March 2018, they were informed that there is no current provision for consideration of clubbing of licenses. Inadvertently, they came to know that the PN No.34 dated 24.10.2017 was taken into the consideration for an exporter's application of clubbing by RA Mumbai on 21.03.2018. Hence, they are requesting for clubbing of above mentioned 6 advance authorisations for closure of licenses.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, it decided to defer the case and seek a detailed report from RA, Mumbai to take final decision.

(Action: RA-Mumbai/ Applicant)

Case No. 39 M/s. Vinyroyal Plasticoates Ltd., Mumbai
F.no. HQRPRCAPPLY00002214AM23
Meeting No.14/AM23 held on 28.09.2022

Subject: Clubbing of 6 Advance Authorisation No.(i) 0310419557 dated 14.02.2007, (ii) 0310421056 dated 26.02.2007, (iii) 0310419560 dated 14.02.2007, (iv) 3411001303 dated 22.10.2021, (v) 3411000780 dated 30.06.2021 & (vi) 3410046462 dated 09.10.2020.

The applicant stated that they have obtained the Advance Authorisation No.(1) 0310419557 dated 14.02.2007, (2) 0310421056 dated 26.02.2007 and (3) 0310419560 dated 14.02.2007 to export Vinyl Flooring from M/s Royal Cushion Vinyl Products Ltd., being a supporting manufacturer /co-licensee of the products. However, due to financial hardship company had been registered under BIFR and could not export the product. At present M/s Vinyroyal Plasticoates Pvt. Ltd., has been merged into Natroyal Industries Pvt. Ltd., and produces PVC Leather cloth. The inputs of PVC Leather cloth are similar to Vinyl Flooring. The old licences have been extended till 15.06.2022, but they could not fulfil the export in this period due to pandemic and present global market crisis. Hence, they are requesting for clubbing of above mentioned 6 authorisations.

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

(Action: Applicant/PC-4 Division)

Case No. 40 M/s. Matrix Clothing Pvt. Ltd., Gurgaon
F.no. HQRPRCAPPLY00176353AM22
Meeting No.14/AM23 held on 28.09.2022

Subject: (i) Waiver of Procedural Requirement for Refund of ROSCTL amount where sale proceeds in FCC have not been realized and (ii) Consideration of Quantity wise EO and allow payment of 1% fee / penalty for not maintaining minimum VA required under the Advance Authorization.

This is deferred case of PRC Meeting No.20/AM22 held on 10.02.2022 (Case No.02), wherein the Committee decided to defer the case and ask the applicant to submit payment waiver certificate from RBI. The applicant stated that they have been regularly exporting quality readymade garments to buyers globally. However, in the wake of Covid-19, three of their regular buyers defaulted in making payments and went to their respective legal authorities / courts for bankruptcy. Due to this, they have suffered a major loss, the kind which has never happened before. Their total export turnover from 2015-16 to 2018-19 is 1110.36 Crore which was fully realized. Their exports in 2019-20 were 353.40 Crore and they have realized 95.26% (except from the above mentioned three buyers). Even after all the legal proceedings, they have not been able to recover the amount due from their buyers and the balance amount stands unrealized and the said amount won't be realized in future too. They have incurred the huge cost on account of many orders that were cancelled and they were saddled with fabric and trims in the warehouse specifically ordered for shipping garments. Hence, they are seeking relaxation for waiver of procedural requirement of refund of ROSCTL as all the embedded costs and duties are rebated by ROSCTL have been incurred by the applicant in the normal course of business. The finished goods exported by applicant under advance authorization scheme should be counted towards discharge of EO where sales proceeds in FCC has not been realized and to allow regularization of the advance authorizations after payment of fee/penalty of 1% in the shortfall of FOB value required to maintain minimum value addition under the respective advance authorizations in such case as the raw material imported was fully used in manufacture of finished goods, which were hence forth exported to Guru Denim LLC (True Religion Apparel, Inc.). Also they are requesting to exempt the provisions of Para 2.54(a) of FTP.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No.41 M/s. Premier Gun House, Delhi
File No.01/53/8/P-1/AM23/IC
PRC Meeting No.14/AM23 dated 28.09.2022

Subject: Amendment of purpose of Imports under Imports Authoristion No.0519240593 dated 25.09.2020 from Actual user condition to Trading (Stock & Sale).

The applicant stated that an import authorization No.0519240593 dated 25.09.2020 was issued to M/s Premier Gun House for import of 350 Nos. of Arms under ITC(HS) Code No. 93030000 on actual user basis condition subject to other usual condition of import authorisation. Applicant had submitted the application for import of arms against their Arms Dealer License (Form VIII) issued by Delhi Police. The quantity applied by the firm was within the overall quantity mentioned in the Arms License. The validity of the license is 18 months. The validity of Import authorization No.0519240593 dated 25.09.2020 had expired on 24.03.2022. DGFT has passed an order-in-original dated 16.06.2021 in respect of the Show Cause Notice dated 25/2/2021 issued to them to surrender the import authorisation No.0519240593 dated 25.9.2020 within 15 days. Thereafter, they had filed an appeal dated 27.07.2021, under Section 15(1)(B) of the Foreign Trade (Dev. & Regulation) Act 1992 against the Order-in-Original dated 16.06.2021 passed in respect of the Show Cause Notice dated 25.02.2021. However, they have filed the Writ Petition(C) no. 3521/2021 before the Hon'ble High Court, Delhi. By the order dated 19/03/21 passed by Hon'ble High Court, Delhi directed them to file its reply to Show Cause Notice dated 25.02.2021 before the Authority concerned. They have once again approached the Delhi HC vide W.P. 10930/2022 for clearance of additional consignments imported in March' 2022 and held up at examination at Delhi(Air Cargo) Customs. In the meantime, firm has submitted an online application vide F.No. HQRXIMLAMEND00000252AM23 dated 06.05.2022 for Deletion or Amendment of Actual user Condition from their import Authorization. Firm has stated that they have been granted Arms Dealership License in form VIII which is for Trading (Stock & Sale). And at the time of filling the Application, they have chosen the purpose of Import as Trading (Stock & Sale). Accordingly, the firm has requested for Amendment of purpose of Imports under subject import Authorization from Actual user condition to Trading (Stock & Sale) by relaxing of para 2.10 of FTP.

Decision: The Committee went through the justification submitted by the applicant and discussed the matter at length, and carefully went through Orders of the Hon'ble High Court, Delhi. Accordingly, it was decided to allow amendment of Import Authorisation No.0519240593 dated 25.09.2020 from actual user condition to Trading. The firm shall approach concerned RA within 30 days of the uploading of minutes of the meeting.

(Action: Applicant /CLA-New Delhi /ILS-Division)

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