MINUTES OF 2nd MEETING OF AM-23 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI S.B.S. REDDY, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 3.30 PM ON 18.05.2022

Second meeting for AM-23 of the EPCG Committee was held at 3.30 PM on 18.05.2022 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. Dy. Director General of Foreign Trade

iv. Shro Satish Oza, Foreign Trade Development Officer

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 the decision of the Committee
1.	RSB India Ltd., Bhiwadi, Rajasthan 01/37/218/197/AM-19/EPCG-II	0230000515 dated 03.03.2004	**Request for review of the decision taken in EPCG Committee meeting held on 13.07.2020 in respect of EPCG Authorization No. 0230000515 dt. 03.03.2004 under 03% Concessional Duty:** Earlier, the party had requested for regularization of shifting of capital goods to new premises at WBIIDC, Uluberia industrial Growth Centre, Plot No. 51(Part) & 52 (part, P.O. Uluberia, District Hawrah and submitted verification report from Central Excise certifying presence of capital goods at the new premises which were not installed due to their obsolescence and non-availability of new machinery to make the plant functional. The case was considered in the EPCG Committee meeting held on

			24.05.2019. The Committee deliberated upon the case and decided to call a report from the RA including the details of the EOfulfillment by the party. The firm's contention is that the CGs are obsolete and cannot be installed. They are lying at their Howrah unit and their presence has been confirmed by CGST & Central Excise Range -III, Uluberia Division, Howrah. They cannot produce the installation certificate as directed by RA Kolkata due to the condition of CGs. Relaxation has been sought by the firm in this regard. However the installation certificate of CGs at Bhiwadi unit has been submitted by them. After due 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.**
2.	Aurobindo Pharma Limited, Hyderabad HQREPCGPRAPP00182736 AM22	i.0930013326 dated24.11.2017 ii. 0930012828 dated 16.02.2017	**Request for:** **i. Transfer of EPCG Authorization from M/s. Aurobindo Phrama Ltd. to M/s. Curateq Biologies Pvt. Ltd. against EPCG Authorization No. 0930013326 dt. 24.11.2017 under 0% Concessional Duty.** **ii. Correction of date to 16.02.2017 instead of 16.12.2017 against EPCG Authorization No. 0930012828 dt. 16.02.2017** Earlier, the firm vide letter date 19.08.2020 had requested for

			transfer of EPCG Authorization from M/s Aurobindo Pharma Ltd. to M/s Curateq Biologics Pvt. Ltd. in respect of 6 EPCG Authorization nos**.** 0930012828 dt. 16.12.2017**,** 0930013018 dt. 26.04.2017, 0930013323 dt. 20.11.2017 and 0930013350 dt. 07.12.2017, 0930014165 dt. 12.07.2019, 0930014230 dt. 09.09.2019. In its application, the Applicant has stated that they had obtained seven EPCG Authorizations for a Duty Saved Value of Rs. 21,23,58,523/- to their Unit 17 to manufacturing and export Biological medical products of Biosimilars. They have imported all the capital goods against the e above seven EPCG Authorizations and submitted installation certificate to the jurisdiction of Central Excise authorities/GST office as well as to RA, Hyderabad The firm informed they have not exported any products against license till today. They have mentioned reason for transferring the above EPCG authorization of M/s Aurobindo Pharma Ltd., is to concentrate on Biological medical products of Bio similars manufacturing and Research Development separately (in a separate wing) and also compete in the international market. They have also mentioned that M/s Curateq Biologics Pvt. Ltd. which is 100% subsidiary of M/s Aurobindo Pharma Ltd. Thereafter the transfer of said EPCG authorisatiuons were recommended by EPCG Committee and same was

			approved by DGFT. The firm has submitted that in the EPCG Committee meeting held on 11.03.2021, the date of EPCG Authorization no. 0930012828 was mentioned as 16.12.2017 instead of 16.02.2017 inadvertently. Therefore, the firm has requested to amend the date authorization as 16.02.2017 instead of 16.12.2017. The Committee deliberated upon the case and decided to recommend to correct the date of EPCG Authorization no. 0930012828 as 16.02.2017 instead of 16.12.2017 which was considered in the EPCG Committee meeting held on 11.03.2021. **DG has approved the correction.**
3.	Indian Immunologicals Ltd., Hyderabad HQRPRCAPPLY00173427AM22	0930014545 dated 25.06.2020	**Request to allow for counting the Exports from their Ooty plant towards the fulfillment of the Export Obligation against EPCG Authorization No. 0930014545 dt. 25.06.2020 under 0% Concessional Duty:** The firm has stated that due to the Pandemic and cut throat competition in the international market, they were unable to fulfil the Export Obligation as per their planned schedules. In between there was a heavy pressure from Government of India to manufacture the Covid Vaccine in the same premises. On war foot basis they have taken up the COVID production and successfully handed over the 1st Batch of Bulk COVAXIN to their Partner. As per the Government Instructions they have to keep

			producing COVAXIN in Bulk at their Karkapatla Plant for another 2 to 3 years. As per EPCG Authorization, the applicant was supposed to export Abhayarab 0.5 ML BP (Human Rabies Vaccine with Disposable Syringe and Diluent) (ITCHS Code 30022019) from location Biotech Park Phase III, Karkapatla, Markook Mandal, Siddipet Dist where GGs have been installed by the applicant. Hence, the firm has requested for considering Exporting the Export Product Abhayrab Human Rabies Vaccine manufactured at their Ooty plant against the EPCG Authorization obtained for their Karkapatla Plant. 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. The EO period is valid till **24.06.2026** and accordingly, the Committee decided to **reject** the request.
4.	Indian Immunologicals Ltd., Hyderabad HQRPRCAPPLY00173407AM22	0930014466 dated 11.03.2020	**Request to allow for counting the Exports from their Ooty plant towards the fulfilment of the Export Obligation against EPCG Authorization No. 0930014466 dt. 11.03.2020 under 0% Concessional Duty:** The firm has stated that due to the Pandemic and cut throat competition in the international market, they were unable to fulfill

			the Export Obligation as per their planned schedules. In between there was a heavy pressure from Government of India to manufacture the Covid Vaccine in the same premises. On war foot basis they have taken up the COVID production and successfully handed over the 1st Batch of Bulk COVAXIN to their Partner. As per the Government Instructions they have to keep producing COVAXIN in Bulk at their Karkapatla Plant for another 2 to 3 years. As per EPCG Authorization, the applicant was supposed to export Abhayarab 0.5 ML BP (Human Rabies Vaccine with Disposable Syringe and Diluent) (ITCHS Code 30022019) from location Biotech Park Phase III, Karkapatla, Markook Mandal, Siddipet Dist where GGs have been installed by the applicant. Hence, the firm has requested for considering Exporting the Export Product Abhayrab Human Rabies Vaccine manufactured at their Ooty plant against the EPCG Authorization obtained for their Karkapatla Plant. 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. The EO period is valid till **10.03.2026** and accordingly, the Committee decided to **reject** the request.

5.	Indian Immunologicals Ltd., Hyderabad HQRPRCAPPLY00173348AM22	0930014420 dated31.01.2020	**Request to allow for counting the Exports from their Ooty plant towards the fulfilment of the Export Obligation against EPCG Authorization No. 0930014420 dt. 31.01.2020 under 0% Concessional Duty:** The firm has stated that due to the Pandemic and cut throat competition in the international market, they were unable to fulfill the Export Obligation as per their planned schedules. In between there was a heavy pressure from Government of India to manufacture the Covid Vaccine in the same premises. On war foot basis they have taken up the COVID production and successfully handed over the 1st Batch of Bulk COVAXIN to their Partner. As per the Government Instructions they have to keep producing COVAXIN in Bulk at their Karkapatla Plant for another 2 to 3 years. As per EPCG Authorization, the applicant was supposed to export Abhayarab 0.5 ML BP (Human Rabies Vaccine with Disposable Syringe and Diluent) (ITCHS Code 30022019) from location Biotech Park Phase III, Karkapatla, Markook Mandal, Siddipet Dist where GGs have been installed by the applicant. Hence, the firm has requested for considering Exporting the Export Product Abhayrab Human Rabies Vaccine manufactured at their Ooty plant against the EPCG Authorization obtained for their

			Karkapatla Plant. 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. The EO period is valid till **30.1.2026** and accordingly, the Committee decided to **reject** the request.
6.	Indian Immunologicals Ltd., Hyderabad HQRPRCAPPLY00173444AM22	0930014431 dated 13.02.2020	**Request to allow for counting the Exports from their Ooty plant towards the fulfilment of the Export Obligation against EPCG Authorization No 0930014431 dt. 13. 02. 2020 under 0% Concessional Duty:** The firm has stated that due to the Pandemic and cut throat competition in the international market, they were unable to fulfil the Export Obligation as per their planned schedules. In between there was a heavy pressure from Government of India to manufacture the Covid Vaccine in the same premises. On war foot basis they have taken up the COVID production and successfully handed over the 1st Batch of Bulk COVAXIN to their Partner. As per the Government Instructions they have to keep producing COVAXIN in Bulk at their Karkapatla Plant for another 2 to 3 years. As per EPCG Authorization, the applicant was supposed to export Abhayarab 0.5 ML BP (Human Rabies Vaccine with Disposable Syringe and Diluent) (ITCHS Code 30022019) from location Biotech Park Phase III,

			Karkapatla, Markook Mandal, Siddipet Dist where GGs have been installed by the applicant. Hence, the firm has requested for considering Exporting the Export Product Abhayrab Human Rabies Vaccine manufactured at their Ooty plant against the EPCG Authorization obtained for their Karkapatla Plant. 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. The EO period is valid till **12.02.2026** and accordingly, the Committee decided to **reject** the request.
7.	Indian Immunologicals Ltd., Hyderabad HQRPRCAPPLY00173394AM22	0930014432 dated13.02.2020	**Request to allow for counting the Exports from their Ooty plant towards the fulfilment of the Export Obligation against EPCG Authorization No. 0930014432 dt. 13.02.2020 under 0% Concessional Duty:** The firm has stated that due to the Pandemic and cut throat competition in the international market, they were unable to fulfill the Export Obligation as per their planned schedules. In between there was a heavy pressure from Government of India to manufacture the Covid Vaccine in the same premises. On war foot basis they have taken up the COVID production and successfully handed over the 1st Batch of Bulk COVAXIN to their Partner. As per the Government Instructions they have to keep producing COVAXIN in Bulk at

			their Karkapatla Plant for another 2 to 3 years. As per EPCG Authorization, the applicant was supposed to export Abhayarab 0.5 ML BP (Human Rabies Vaccine with Disposable Syringe and Diluent) (ITCHS Code 30022019) from location Biotech Park Phase III, Karkapatla, Markook Mandal, Siddipet Dist where GGs have been installed by the applicant. Hence, the firm has requested for considering Exporting the Export Product Abhayrab Human Rabies Vaccine manufactured at their Ooty plant against the EPCG Authorization obtained for their Karkapatla Plant. 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. The EO period is valid till **12.02.2026** and accordingly, the Committee decided to **reject** the request.
8.	Indian Chain Private Limited, Kolkata HQREPCGPRAPP00165639 AM22	0230008783 dated 25.04.2013	**Request for further EOP Extension for 2 years in respect of EPCG Authorization No. 0230008783 dated 25.04.2013 under 0% Concessional Duty:** The firm has stated that they could not complete100% EO within stipulated time due to lack of order from abroad amid Covid-19 lockdowns. The firm received EO extension from RA, Kolkata which also expired on 24.04.2021 and are requesting for further 2 years extension. The Committee observed that the

			firm has already availed 2 years of EOP Extension from 6th to 8th year 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 to 10th year and accordingly, the Committee decided to **reject** the request of the applicant.
9.	Sree Sannidhi Foods Private Limited, Chittoor HQREPCGPRAPP00163122AM22	0930007163 dated10.06.2011	**Request for Consideration of excess Exports made against 5 EPCG Authorizations towards discharge of EO of another EPCG Authorization No. 0930007163 dated 10.06.2011 under03% Concessional duty:** The firm has stated that they have completed their EO 100% in stipulated time and have made excess exports for its following 5 EPCG Authorizations i.e. • 0930007248 dated 06.07.2011 • 0930010972 dated 19.02.2015 • 0930010973 dated 19.02.2015 • 0930010975 dated 19.02.2015 • 0930011048 dated 19.03.2015 The firm further stated that it couldn’t fulfill EO100% in stipulated time for EPCG Authorization

			No. 0930007163 dated 10.06.2011. The firm stated that even after completing specific EO of above 5 Licenses they have mentioned the same EPCG Licenses instead of mentioning License No. 0930007163 on the shipping bills. After deliberation on the request of the firm, the Committee decided to **defer** the case with the directions to call for a report from RA concerned on the submissions made by the applicant.
10.	Ankur Traders & Engineers Pvt. Ltd., Delhi HQREPCGPRAPP00165747AM22	0503069656 dated 09.02.2017	**Request for condonation for late submission of Installation certificates against EPCG Authorization No. 0503069656 dt. 09.02.2017 under 0% Concessional Duty:** The firm has stated that they could not submit installation certificate to CLA, New Delhi within 18 months due to unawareness. CLA, New Delhi has issued D/L dated 17.08.2021 and informed the applicant as under: i. In CEC, Chartered Engineer has not mentioned ITC HS code of export items to be added. ii. May wait till the decision of DGFT in view of delay in submission of Installation Certificate? iii. In Chartered Engineer Certificate, Chartered Engineer has not justified nexus between imported and exported products. iv. Submit copy of SSI / IEM

			of the product. The matter was examined by EPCG Committee in its meeting held on 13.10.2021 wherein it was decided to defer it with the direction to call for a report from RA along with a copy of installation certificate and date of submission of the same. After due deliberation on the request of the firm,the Committee decided to **defer** the case
11.	Versatile Wires Limited, Kolkata HQREPCGPRAPP00173201AM22	01500179 dated 02.01.1996	**Request for acceptance of Supply Invoice (having ARE-3 No and EPCG Authorization details endorsement) along with ARE-3 having corresponding supply invoice for Deemed Exports to 100% EOU towards fulfillment of export obligation under EPCG Authorization No. 01500179 dated 02.01.1996 under 15% Concessional Duty:** The applicant has stated that the date of completion of export obligation period against th e said license as specified was 02.01.2001. Their company became a sick industrial undertaking and a reference was made before Hon'ble BIFR which approved a rehabilitation scheme dated 19.1.2009 inter-alia provided extension of time period for fulfilling export obligation under various authorization issued by DGFT by 10 years from the cut off date i.e. till 31.03.2018. (The applicant has not submitted copy of rehabilitation scheme approved by BFIR).

			The applicant has submitted that they have made Direct and Deemed exports towards fulfillment of export obligation. The deemed exports were supply to 100% EOU towards fulfillment of EO as prescribed under FTP/HBP and submitted Supply Invoices having EPCG License details and ARE-3 No. along with Central Excise attested ARE-3 Forms for corresponding Invoices as proof of Supply towards fulfillment of Export Obligation towards deemed exports to 100% EOU. Their request has not been accepted by RA as the Central Excise attested ARE-3 do not haveEPCG Authorization details. The applicant hassubmitted that the corresponding supplies Invoices are having EPCG Authorization Details and ARE-3 number and there is direct co-relation of these documents along with Nexus with EPCG Authorization. After due deliberation on the request of the firm, the Committee decided to **defer** the case with the directions to **call for a report from RA concerned.**
12.	Magnum Ventures Limited, Ghaziabad HQREPCGPRAPP00172405AM22	i.0530150198 dated 29.10.2009 ii.0530150294 dated 09.11.2009 iii.0530150845 dated 04.01.2010 iv.0530152751 dated 13.07.2010 v.0530155143 dated 28.03.2011 vi.0530155486 dated	**Request for Re-fixation of Average EO in respect of EPCG authorization No. 0530150198 dated 29.10.2009, No. 0530150294 dated 09.11.2009, No.0530150845 dated 04.01.2010, No.0530152751 dated 13.07.2010, No.0530155143dated 28.03.2011 and No.0530155486 dated 12.05.2011 under 03%**

		12.05.2011	**Concessional Duty:** The applicant has stated that in respect of aforesaid 6 EPCG authorizations granted to them, at the time of applying of the subject EPCG authorizations, the certificate from CA giving details of our past 3 years export performance included sales made to Nepal and Bhutan in INR and the exports made to fulfill the specific EO against the outstanding EPCG Authorizations. Subsequently they learnt that the sales to Nepal and Bhutan which was in INR should not have been taken into account to fix average exports on the basis of their past 3 years export performance and now they understand that as per policy provisions, the exports done towards the specific EO against outstanding EPCG authorizations are not be taken for fixing of Average obligation. After due deliberation on the request of the firm, the Committee decided to **defer** the case with the directions to **call for a report from RA concerned.**
13.	Ankur Udyog Limited, Gorakhpur HQREPCGPRAPP00199221AM22	1530000620 dated18.01.2010	**Request for Counting / Regularization of Export made after the expiry of EO Period without payment of any composition fees in respect of EPCG Authorization No. 1530000620 dated 18.01.2010 under 03% Concessional Duty.** The firm has stated that they were unable to full EO 100% within stipulated time due to business

			hardships in textile industry since many years and Covid-19 impacts. The firm further stated that their authorization expired on 17.01.2020 and later the year they succeeded in exporting their product and complete their EO. The Case was considered in the 7th EPCG Committee Meeting held on 14.01.2021 wherein the Committee observed that EO extension due to Covid-19 is already under consideration by the DGFT & DoR, and therefore had decided to defer the case for time being. The Committee observed that the firm has already availed 2 years of EOP Extension from 8th to 10th year 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 ofrequest for EO extension from 10th to 12th year without payment of any composition fees and accordingly, the Committee decided to **reject** the request of the applicant.
14.	Aachi Masala Foods Pvt. Ltd, Chennai HQREPCGPRAPP00184936AM22	0430016061dated 18.08.2016	**Request for condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0430016061 dated 18.08.2016 under 0% Concessional Duty:** The firm has stated that they have completed their 100% EO but couldn't submit Installation Certificate within 6 months from

			the Bill of Entry date to RA, Chennai due to unawareness of policy procedures. However, they managed to submit the Installation Certificate with RA Chennai on 07.05.2021 i.e. beyond the stipulated time period for submission of Installation Certificate. As per Installation Certificate issued by Chartered Engineer on 13.07.2017, CGs were stated to have been installed at the firm's factory on 13.07.2017 with Bill of Entry No. 6526969 dated 29.08.2016, 6837431 dated 23.09.2016 and 8017468 dated 29.12.2016. 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.	Neehal Clothing Company, Gujarat HQREPCGPRAPP00180182AM22	0330041223 dated16.03.2015	**Request for Condonation /Waiver of AEP in respect of EPCG Authorization No. 0330041223 dated 16.03.2015 under 0% Concessional Duty:** The firm has stated that they have made substantial exports of US$ 428,544 against EO of US$ 14,803. The firm further stated that they could not fulfill AEP 100% due to- • Cancellation and delay in export orders • Recession in exports from

			2014-17 • Main export destination is Europe where competitor countries like Pakistan and Bangladesh have free trade agreement with but India doesn't have • Covid-19 pandemic and international slowdown 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 as there is no provision in the policy to accept condonation /waiver of AEP.
16.	Steel and Industrial Forgings Limited, Trichur, Kerala HQRPRCAPPLY00195090AM22	1030002530dated 27.09.2013	**Request for** **1. Extension of Export Obligation Period for 5 years from the date of initial expiry (26.09.2019) or Extension of EOP for 2 years from the date of endorsement of extension,** **2. To waive the minimum Export Obligation in Block Period in respect of EPCG authorization No. 1030002530 dated 27.09.2013 under 0% Concessional Duty.** **3. To waive the Average Export Obligation.** **In respect of 1st and 2nd request :** The applicant has stated that at the time of submission of our application during late 2013, they

			had excellent export orders for forgings. During the previous years also they had fairly large orders which they anticipated would continue to come. It is on this assumption that they had applied for an EPCG Authorization. After Installation of the imported machinery they had made export to the tune of Rs 4.38 crores (16.75 %). The Order Book position - had considerably improved during 2019 and they have almost negotiated a large Order, which if fulfilled could have met their obligation before 2021. However, onset of COVID pandemic disrupted their entire operations and foreign buyers were a bit hesitant to confirm the Order and subsequently they informed that they have postponed their procurement plans due to the ongoing Covid pandemic. They are hopeful of obtaining Orders from DOHA-QATAR by end of this year. 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.** **In respect of 3rd request i.e. to waive the Average Export Obligation :** 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 as there is no provision in the policy for waiver of AEO.
17.	Radlay Metal Pvt. Ltd, New Delhi HQRPRCAPPLY00207287AM22	0530145336 dated 04.01.2008	**Request for extension in EOP in respect of EPCG authorization No. 0530145336 dated 04.01.2008 under 05% Concessional Duty:** The firm stated that due to inexperience and stress in the international market, their considerable export orders got cancelled from buyer's side just before exporting and hence, no payment was received against such orders, and the Company was unable to recover even manufacturing cost in few cases.

			Due to the aforesaid reasons, the Company was unable to achieve the export obligation amounting to USD 6,76,876 within a prescribed period of 8 years. Further, due to global pandemic of Covid-19 both international and domestic operations of the Company (along with the global operations of all industries across) got effected. The firm has submitted that the export of obligation was complete by them in the month of August 2019 (financial year 2019-20). Further, considering the aforesaid hardships faced by the Company both at international and domestic level, they request extension of EOP for 5 years i.e., till financial year 2019-20. They are merely requesting for the extension of time limit of completing export obligation against the captioned EPCG Authorization license. The Committee observed that the original EO period of 8 years could be extended for a further period of maximum 4 years in two spells of 2 years each. 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 10 to 12 years on payment of 50% of duty payable in proportion to the unfulfilled 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.**
18.	Maryan Apparel Private Limited, Kannur HQREPCGPRAPP00183285 AM22	0530146724 dated 22.07.2008	**Request for Endorsement of Transfer of EPCG Authorization to Bombay Rayon Fashions Limited due to sale or transfer of unit in respect of EPCG Authorization No. 0530146724 dated 22.07.2008 under 03% Concessional Duty:** The firm has stated that a sale agreement dated 30.06.2008 was executed between the firm and Bombay Rayon Fashions Limited and the manufacturing unit was transferred to the latter on "as is where is" basis. The firm also stated that they had applied for EPCG Authorization for de-bonding of capital goods/exit from EOU during which the firm was the title holder of the unit and Bombay Rayon Fashions Limited being the new owner of the unit completed EO 100% and applied for redemption. The firm has further stated that Application for redemption submitted by Bombay Rayon Fashions was not considered by RLA stating procedural lapse in endorsing EPCG Authorization in favor of Bombay Rayon Fashions Limited by obtaining permission from EPCG Committee and revision of AEP. The firm further stated that necessary permission for de-bonding of EOU had been obtained from Office of Supdt. of

			Central Excise and Customs and other relevant authorities on 02.04.2008. Committee observed that, the apploicant should not have taken EPCg authorization on 22.7.2008 knowing pretty well that they had a sale agreement to sell the unit in violation of actual user conditions. Now they are approaching EPCg committee for relaxation after a period of 14 years. 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.
19.	Hitesh Industries, Ludhiana HQREPCGPRAPP00230762AM22	3030014011 dated 06.05.2015	**Request for condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3030014011 dated 06.05.2015 under 0% Concessional Duty:** The firm has stated that they couldn't submit Installation Certificate within 6 months from the Bill of Entry date to RA due to unawareness of policy procedure. They have not taken extension from RA for 12 more months for submission of installation certificate. As per their statement, Installation Certificate stated to have been issued by Chartered Engineer on 03.07.2015, CGs stated to have been installed at the firm's premises on 03.07.2015 with Bill of Entry No. 9463077 dated

			04.06.2015. 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.
20.	Lynx Knitwear, Ludhiana HQREPCGPRAPP00230868AM22	3030014500 dated 10.08.2015	**Request for condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3030014500 dated 10.08.2015 under 0% Concessional Duty:** The firm has stated that they couldn't submit Installation Certificate within 6 months from the Bill of Entry date to RA due to unawareness of policy procedure. They have not taken extension from RA for 12 more months for submission of installation certificate. As per their statement, Installation Certificate was stated to have been issued by Chartered Engineer on 09.10.2015, Capital Goods were stated to have been installed at the firm's premises on 09.10.2015 with Bill of Entry No. 2551395 dated 10.09.2015. 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.

21.	Alps Industries Limited, Haridwar HQREPCGPRAPP00210543AM22	i.0530165448 dated 22.07.2015 ii.0530166641dated 30.12.2015	**Request for condonation of late submission of Installation Certificate to RA in respect of EPCG Authorization No. 0530165448 dated 22.07.2015 and 0530166641 dated 30.12.2015 under 0% Concessional Duty:** The firm has stated that they had submitted Clubbed redemption applications of 49 EPCG Authorizations after fulfilling EOs in which 02 EPCG Authorizations issued in year 2015 were related to Capital goods procurement against which Installation Certificates were taken within a period of 06 months from the date of procurement of goods but the same were submitted after 18 months along with redemption application itself. The firm has further stated that the submitted redemption applications are pending with CLA, New Delhi due to non-submission of Installation Certificate in time. According to the Installation Certificates issued by Chartered Engineer- • EPCG Authorization No. 0530166641 dated 30.12.2015- Installation Certificate dated 14.05.2016, machinery was stated to have been installed on 09.05.2016 with BOE No. 4290109 dated 17.02.2016. • EPCG Authorization No. 0530165448 dated 22.07.2015- Installation Certificate dated

			08.10.2015, machinery was stated to have been installed on 30.09.2015 with Invoice No. 506130308 dated 28.08.2015 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.
22.	R.G. International, Ludhiana HQREPCGPRAPP00208797AM22	3030011744 dated 17.10.2013	**Request for extension of EOP for further two years against EPCG authorization No.3030011744 dated 17.10.2013 under 0% Concessional duty:** The firm has stated that they could not fulfill EO during the extended EOP i.e. up to 16.10.2021 due to COVID 19 the overseas buyer refused orders ,while 90% labor have left their factory. Now, since the last month their factory workers who had previously left our factory are coming back. Now, the firm intends to fulfill EO through third party. They are passing very trouble time. Therefore, the firm has requested for extension of EOP for further two years i.e. 8(6+2) years +2 years. The Committee observed that the firm has already availed 2 years of EOP Extension from 6th to 8th year 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 to 10th year and accordingly, the committee decided to **reject** the request of the applicant.
23.	Shree Krishna Knitting, Howrah, WB HQREPCGPRAPP00208884AM22	0230012041dated.21.12.2016	**Request for Block wise EOP Extension in respect of EPCG Authorization No.0230012041 Dated.21.12.2016 under 0% Concessional Duty:** The Committee observed that the request of the party is for block wise extension of 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 block-wise EOP extension in terms of provision of Public Notice No. 03/2015-20 dated 13.04.2022. RA may examine the request on merit.
24.	Hotel Royal Park, Puducherry HQREPCGPRAPP00255754AM22	0430006686 dated 30.09.2008	**Request for waiver of balance export obligation in respect of EPCG authorization no.0430006686 dated 30.09.2008 under 03% Concessional Duty:** The firm has stated that they could not fulfill export obligation within the extended time period i.e. 10 years due to the reasons that during the EOP, the hotel industry was completely affected due to non arrival of tourists and poor economic growth. The firm has further stated that earlier they have obtained and redeemed four EPCG authorizations. 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.
25.	Popular Garments and Knit Feb Private Limited, Kolkata HQREPCGPRAPP00231245AM22	0230008934 dated 08.07.2013	**Request for extension of EOP for 2 years in respect of EPCG Authorization No. 0230008934 dated 08.07.2013 under 0% Concessional Duty:** The firm has stated that they could not completetheir 100% EO within stipulated time period of 6 years due to unfavorable markets situations of Textile Sector. Therefore, the firm has requestedfor extension of EOP for two years in order to fulfill 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 condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th 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/-. 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.**
26.	Jagdambay Cotspin Ltd, Bhawanigarh Road, Samana HQREPCGPRAPP00245668AM22	3030011468 dated 19.08.2013	**Request for extension in EOP in respect of EPCG Authorization No.3030011468 dated 19.08.2013 under 0% Concessional Duty:**

			The Request for regularization of EOP extension for further more 2 years i.e. EOP from 8 years to 10 years which will be up to 18.08.2023 as they could not complete the EO due to adverse impact of COVID-19 on exports. The applicant intends to complete EO in the extended EOP i.e. up to 18.08.2023. The Committee observed that the firm has already availed 2 years of EOP Extension from 6th to 8th year 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 to 10th year and accordingly, the committee decided to**reject** the request of the applicant.
27.	Shyamrai Ecopack Inc. Rudrapur HQREPCGPRAPP00246249AM22	0530160434 dated 25.02.2013	**Request for Waiver of interest for failure to fulfill EO in respect of EPCG Authorization No. 0530160434 dated 25.02.2013 under 0% Concessional Duty:** The firm has stated that they had obtained EPCG Authorization for manufacture of various types of plastic material. However the firm could not fulfill EO due to restriction imposed by most country in the world including India on items manufactured by them. Therefore, the EOP was granted from 6 years to 8 years by CLA, New Delhi. The firm has stated that due to shift in the Government policy all over the world, goods manufactured by them will be banned from being

			manufactured, imported, stocking, distribution, sale etc. making it difficult to fulfill the EO and the machine imported will thus become idle due to which the firm has suffered huge financial losses. The firm has submitted that they have paid a sum of Rs. 91,36,183.50/- being the duty saved for 1st Block and are willing to pay the balance sum of Rs. 91,36,183.50/- being the duty saved for 2nd Block of the above mentioned license. The firm has requested to consider taking into account the financial losses incurred by them on account of factor beyond control and COVID 19 factors. 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 as there is no provision in the policy to accept it.
28.	N. Tina Dresses, Kolkata HQREPCGPRAPP00254791 AM22	0230009451 dated 04.04.2014	**Request for extension of 1st Block in respect of EPCG authorization No.0230009451 dated 04.04.2014 under 0% Concessional Duty:** The firm has stated that they could not fulfill 50% EO in the 1st Block period i.e. 4 years due to the unfavorable market situation of the Textiles sector. Therefore, the firm has requested for extension of 1st Block against the above 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 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.**
29.	Apex Piping Systems Private Limited, Jalandhar HQREPCGPRAPP00245330AM22	3030009032 dated 07.12.2011	**Request for condonation of delay in submission of installation certificate in respect of EPCG authorization No. 3030009032 dated 07.12.2011 under 0% Concessional Duty:** The applicant has stated that they could not submit Installation Certificate in prescribed period as they were not aware about the rules and policy procedure of DGFT, due to the fact that the Export Manager looking after the job had left the job. RA, Ludhiana vide DL dated 25.10.2021 has stated that the applicant has not submitted installation certificate within stipulated time limit in terms of Para 5.4 of HBP which cannot be accepted. As per Installation certificate issued by Chartered

			Engineer on 04.11.2012, CGs were imported on 04.05.2012 and installedat the premises on 12.09.2012 against above EPCG Authorization. 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.
30.	Sri Venkateswara Hotels (India) Pvt. Ltd, Bangalore HQREPCGPRAPP00273882AM22	0730012143 dated 21.02.2013	**Request for extension of 1st Block & extension of EOP for 2 years in respect of EPCG Authorization No 0730012143 dtd.21.02.2013 under 03% Concessional Duty:** The applicant has stated that they could not complete their block wise EO. They have earned foreign exchange earnings to the Extent of Rs.2,00,29,549/- in the second block which is 72.27% of the entire Export Obligation. They could have completed their Entire Export Obligation in the stipulated time period but Covid-19 Pandemic affected the Hospitality & Tourism sector very badly as Travel Ban & Lockdown were imposed and foreigners had stopped visiting India. 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 forEO extension (from 8 yrs to 10 yrs) on paymentof 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.**
31.	Virtual Rice Mills Private Limited, Kolkata HQREPCGPRAPP00265514 AM22	i. 0230011202 dated 07.04.2016 ii. 0230011203 dated 07.04.2016 iii. 0230011579 dated 01.08.2016 iv. 0230011753 dated 14.09.2016 v. 0230011875 dated 18.10.2016	**Request for transfer of Rice Mill Unit in respect of EPCG Authorization Nos.- 0230011202 dated 07.04.2016, 0230011203 dated 07.04.2016, 0230011579 dated 01.08.2016, 0230011753 dated 14.09.2016 and 0230011875 dated 18.10.2016 under 0% Concessional Duty:** The firm has stated that they had procured CGs for Rice Mill for their unit situated and the respective EOs are yet to be fulfilled as the firm has not been able to run the mill for several months due to ongoing financial crisis. Due to this, the firm has further stated that they have decided to close the Rice Mill business and have entered into an

			agreement with Adani Wilmar Limited for transfer of the said unit which has been intimated to RA Kolkata. The firm has requested for approval for transfer of Rice Mill Unit so that necessary amendments can be issued by RA and Adani Wilmar Limited can start the Rice Mill after transfer and fulfill EO against the above 5 licenses. After due deliberation on the request of the firm, the Committee decided to **defer** the case with the directions to call for a report from RA concerned on request of the firm particularly fulfillment of EO by Virtual Rice Mills Private Limited till date.
32.	Veekay Surgicals Pvt. Ltd, New Delhi HQREPCGPRAPP00275477 AM22	0530155466 dated 11.05.2011	**Request for Re-fixation of Annual AEO wrongly mentioned in respect of EPCG Authorization No. 0530155466 dated 11.05.2011 under 03% Concessional Duty:** The firm has stated that by oversight, Annual Average Export Obligation of Rs. 5,872,265.25 has been wrongly mentioned while applying for EPCG Authorization No. 0530155466 dated 11.05.2011 as their entire exports made which are accounted for fulfillment of Specific EO are against their other EPCG Authorization No. 0530135720 dated 19.02.2004. The firm further stated that on the basis of above mentioned wrong figure, CLA, New Delhi had imposed the Annual AEO of Rs. 5,872,265.25 in respect to EPCG Authorization No. 0530155466

			dated 11.05.2011 which is not applicable in their case. In this regard, the firm applied for re-fixation of AEO but CLA, New Delhi did not accept their request and informing them to approach EPCG Committee After due deliberation on the request of the firm, the Committee decided to **defer** the case with the directions to call for a report from RA concerned on the request of the firm.
33.	Sparsh Industries Pvt. Ltd, Kanpur HQREPCGPRAPP00285154 AM22	i.0630005610 dated 19.11.2015 ii.0630005724 dated 21.01.2016	**Request for extension of 1st Block in respect of EPCG Authorization Nos. 0630005610 dated 19.11.2015 and 0630005724 dated 21.01.2016 under 0% Concessional Duty:** The Committee observed that the request of the party is for block-wise EOP extension 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 block wise EOP extension in terms of provision of Public Notice No. 3/2015-20 dated 13.04.2022. RA may examine the request on merit.
34.	Ripuraj Agro Private Limited, Champaran HQREPCGPRAPP00363886 AM22	2130000212 dated 19.02.2015	**Request for extension of EOP for 2 years in respect of EPCG Authorization No. 2130000212 dated 19.02.2015 under 0% Concessional duty:** The firm has stated that they couldn't fulfill their EO 100% in stimulated time. The firm further stated that they have exports of

			more than Rs. 50 Crore but in INR to Nepal. The firm further stated that they are seeking EOP Extension for 2 years since their initial EOP expired on 31.12.2021 which falls under DGFT Notification No. 28/2015-2020 and hence are hopeful to fulfill EO with 25% enhancement within extended 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 condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th 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.**
35.	Telecom Network Solutions Pvt. Ltd, Noida HQREPCGPRAPP00357116AM22	0530165295 dated 30.06.2015	**Request for extension of EOP for 2 years andcondonation of Block-wise EO Fulfillment in respect of EPCG Authorization No. 0530165295 dated 30.06.2015 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 block wise EOP and extension of EOP in terms of provision of Public Notice No. 3/2015-20 dated 13.04.2022. RA may examine the request on merit.
36.	DSM Nutritional Products India Pvt. Ltd., Mumbai HQREPCGPRAPP00336539 AM22	i. 0330037634 dated 03.01.2014 ii. 0330037933 dated 03.02.2014 iii. 0330037640 dated 03.02.2014 iv. 0330038271 dated 10.03.2014 v. 0330042418 dated 19.08.2014 vi. 0330037934 dated 03.02.2014 vii. 0330037900 dated 30.01.2014 viii. 0330037917 dated 03.02.2014 ix. 0330037991 dated 07.02.2014	i. **Request for condonation for late submission of Installation certificate against 9 EPCG Authorizations under 0% Concessional Duty.** **ii. Request for regularization of excess duty credit utilized within 10% against 9 EPCG Authorizations.** The applicant has stated that the installation was completed only after entire plant, machinery, fixture, tools, tackles arrived. The commissioning of entire plant got delayed. The applicant has also stated that they missed the time line of payment and submission of installation certificate. The applicant has further informed that they had completed EO within stipulated time and they applied for EODC against nine subject EPCG Authorizations to RA, Mumbai. In response, RA, Mumbai issued D/L dated 08.07.2021 and informed as under: *"Installation certificate not submitted in stipulated time as per Para 5.04 of HBP-fees required Rs. 5000/-.* *DSV utilized is more that allowed*

			in license application fees not paid." The applicant has requested for condonation for late submission of Installation certificate and regularization of excess duty credit utilized within 10% on EPCG Authorization against the ninesubject EPCG Authorizations. After due deliberation on the request of the firm,the Committee decided to **defer** the case for thenext EPCG Committee Meeting for further examination.

[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.].

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