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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 24.01.2024 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 27/AM24 (PH) held on 24.01.2024.

The following members were present in the meeting:

1.	Shri S.B.S. Reddy	Addl.DGFT (Through VC)
2.	Shri AkashTaneja	Addl. DGFT
3.	Shri Hardeep Singh	Addl.DGFT (Through VC)
4.	Dr. S.K. Bansal	Addl. DGFT
5.	Shri S.C.Agarwal	Addl. DGFT (Through VC)
6.	Shri K.M. Harilal	Joint DGFT
7.	Shri K.V. Tirumala	Joint DGFT

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

Case No	Name of the firm
1.	**M/s. Akshar Precision Tubes Pvt. Ltd., Gujarat**
2.	**M/s. PRO Labels Pvt. Ltd., Noida**
3.	**M/s. Arcelormittal Nippon Steel India Ltd., Mumbai**
4.	**M/s. Harish Exporter, Mumbai**
5.	**M/s. Nazareth Alloy, Mumbai.**
6.	**M/s. C G Galva India, Guwahati**
7.	**M/s.Rattha Somerset Greenways (Chennai) Pvt. Ltd., Chennai**
8.	**M/s. Globe Textiles India Ltd., Ahmedabad**
9.	**M/s. Shabari Trading Company, Kerala**
10.	**M/s. Continental Engines Pvt. Ltd., Alwar**
11.	**M/s. Champa Purie-Chem Industries, Vadodara**
12.	**M/s. Kemwell Biopharma Pvt. Ltd., Bangalore**
13.	**M/s. Minagold Jewels Pvt. Ltd., Mumbai**
14.	**M/s. AdaniWilmar Ltd., Gujarat**
15.	**M/s. AdaniWilmar Ltd.**
16.	**M/s. AdaniWilmar Ltd.**

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17.	**M/s. AdaniWilmar Ltd.**
18.	**M/s. AdaniWilmar Ltd.**
19.	**M/s.Misra Automatics Pvt. Ltd., Delhi**

Case No. 01 M/s. Akshar Precision Tubes Pvt. Ltd., Gujarat.
F.No. HQRPRCAPPLY0006565AM24

Meeting No. 27/AM24 held on 24.01.2024

Subject: To allow realization of payment from foreign buyer against Advance License no. 3410041245 dated 22.05.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024. Mr. Ashutosh Gupta, Director and Mr. VinayKhetanappeared on behalf of the firm and made the following submissions:-

This is a review case of PRC Meeting No.22/AM24 held on 05.12.2023 (Case No.04) wherein the Committee rejected the case.

Applicant's statement: In this review application the applicant stated they have availed an advance license for import of free of cost material & supply of finished product to another advance license holder against their invalidation letter, the advance License holder further processed the material & exported the same to the same foreign party who have supplied free of cost material. They have received US$ 5,11,706.45/- from foreign supplier for processing the free of cost material thereby achieving value addition of over 100%. Joint DGFT Vadodara has issued a query stating that the amount should have been received from the advance license holder to whom they have supplied against invalidation. The License was issued for import of Free of cost material & supply against invalidation, hence the amount can be received by them either from foreign buyer or from the Indian party to whom they have supplied against invalidation, in this case they have received in foreign currency from the foreign buyer. Both these facts were informed at the time of issuance of License&License was issued accordingly. The value addition norms as required by the FTP have been fully maintained and achieved over 100%. They have complied with the condition of FTP provision. Hence they are requesting to allow realization of payment from foreign buyer against Advance License no. 3410041245 dated 22.05.2015.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee decided to accede to the request and allow consideration of realization of payment from foreign buyer for discharge of export obligation against the Advance

License no. 3410041245 dated 22.05.2015 for closure purpose, subject to compliance of all other policy provisions. RA may ensure that there are no double benefits being availed by the firms. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA, Vadodara)

Case No. 02 M/s. PRO Labels Pvt. Ltd., Noida
F.No.HQRPRCAPPLY0002096AM24

Meeting No. 27/AM24 held on 24.01.2024

Subject: Extension of total EOP against EPCG Authorization no. 0530161240 dated 19.07.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024. Mr. Sanjeev Pattnaik, Mr. P Bhatia and Mr A Bhaia, authorized representatives appeared on behalf of the firm and made the following submissions:-

This is a deferred case of PRC Meeting No.22/AM24 held on 05.12.2023 (Case No.13) wherein Committee decided to call the firm for Personal Hearing.

Applicant's statement: This case was last considered in PRC Meeting No.08/AM24 held on 26.06.2023 (Case No.06) wherein Committee rejected the case. They have now submitted review application and stated captioned EPCG License under Zero Duty EPCG Scheme in respect of Import of Gallus EM 280 (flexo printing press) with an obligation to export 6 times of the duty saved with in time frame of 6 years. The unit came into operation in October 2013. But the outbreak of Covid-19 pandemic in March 2020 halted all exports as there was global lock down. Another major constraint has been the awareness and ban on plastic items across globe since the year 2016. Their EPCG license has been issued for export of Printed Plastic Labels and this is a major obstacle to export in this scenario. They have tried and managed to export during these years but with the Notification by Govt. of India in August 2021 to ban single use plastic as per the resolution passed in United Nations Environment Assembly in 2019, it is getting tough to export the printed plastic labels. The plastic ban is being initiated in India, around 60 countries have already banned single-use plastic fully or partially in their countries. Meanwhile, they have been exploring overseas market for exports and exported paper made labels to 1.0 Lac dollar with this EPCG endorsement. They have opportunity to explore exports. Due to above mentioned reasons, coupled with the rise of disruption of pandemic, they have requested for more time to complete export obligation. They need to materialise the export orders if they get extension at lease for two years further till 31st March

2025.They also stated that they have managed to export paper labels for a certain value with this EPCG endorsement and request that the said export may also be counted towards fulfillment of export obligation .

<u>Decision</u>: The Committee heard and went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee decided to allow consideration of the partial export already made within valid EO period of paper made labels for discharge of EODC against EPCG Authorization no. 0530161240 dated 19.07.2013. The firm informed that they would avail Amnesty Scheme. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 03 M/s. Arcelormittal Nippon Steel India Ltd., Mumbai
F.No. HQRPRCAPPLY0006134AM24

Meeting No.27/AM24 held on 24.01.2024

Subject: To grant the permission to dispose of the obsolete capital goods imported for setting up the Coke Oven Plant (COP) imported under 3 Annual EPCG Authorizations Nos. 5230008515 dated 24.03.2011, 5230009887 dated 27.12.2011 and 5230010846 dated 26.10.2012 in accordance with para 5.05 of FTP 2023 pertaining to cases under IBC and issuance of EODC.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024. Ms. Anuprita Mehta, Mr. Devang Desai and Mr. RohanSarin, authorized representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: This is deferred case of PRC Meeting No.24/AM24 held on 18.12.2023 (Case No.26) wherein Committee decided to defer the case to seek a detailed report from RA. The firm was directed to furnish reply of DL issued by RA along with complete documents, including resolution plan, NCLT Order, documents pertaining to EO completion as claimed by them if available, etc. RA may furnish a report within 10 days.The matter was taken up. The entire submission made by the applicant was gone through.

The applicant stated that Arcelor Mittal Nippon Steel India Limited (AMNS) acquired Essar Steel India Limited (ESIL) pursuant to the Corporate Insolvency Resolution Process (CIRP) under the provisions of the Insolvency and Bankruptcy Code, 2016 (IBC or Code). The resolution plan was approved by the Committee of Creditors of ESIL and subsequently affirmed by the Hon'ble Supreme Court in Committee of

Creditors of Essar Steel India Ltd. v. Satish Kumar Gupta [2019 (11) TMI 731]. Prior to the IBC proceedings, ESIL had decided to set up a Coke Oven plant (a facility used to convert coal into coke, a high-carbon fuel primarily used in steelmaking) at its Hazira plant. For setting up the Coke Oven plant ESIL had imported capital goods under EPCG authorizations during the period 2011 to 2013. However, due to the financial constraints and other operational challenges, ESIL did not install the Coke Oven plant and consequently not obtain the installation certificate. However, the applicable export obligation against import of the Coke Oven was fulfilled by ESIL. The ESIL's Resolution Plan as approved by the Hon'ble Supreme Court (in Committee of Creditors of EssarSteel India Ltd. v. Satish Kumar Gupta [2019 (11) TMI 731]) also explicitly states that all non-compliances pertaining to EPCG Scheme etc are waived and relaxed. Para 5 of the part titled "Reliefs and Concessions" under Section XIII of the approved Resolution Plan states that "In relation to any non-compliance arising under any tax and duty benefit scheme (including the Export Promotion Credit Guarantee Scheme) the relevant Government Authority (including, without limitation the Director General of Foreign Trade) shall waive all such non-compliances by the Corporate Debtor without levying any fee, penalty or additional duty and the Corporate Debtor shall be allowed sufficient time (and in any event not less than two years from the Effective Date) to fulfill its obligation under such tax and duty benefit schemes (including, any export obligations contained therein)." The Coke Oven capital goods, imported by ESIL that has now become obsolete and is occupying valuable space which AMNS urgently requires for its capacity enhancement at the Hazira plant premises. These obsolete capital goods are hindering and delaying various activities. Hence they are requesting to allow permission to dispose of the said imported and now obsolete Coke Oven capital goods immediately, in relaxation of FTP provisions.

The report forwarded by RA Surat was also seen.The applicant stated that the EO has already been completed and SBs bearing different EPCG Authorisation numbers may be allowed to be counted for EO fulfillment in terms ofpolicy circular 07 dated 11.07.2002 .

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. The PC 07 dated 11.07.2002 was not found to be applicable in the instant case. The issue of implementation of the approved Resolution Plan which itself states that further period may be allowed to fulfill the pending obligations against authorizations came up for discussion. After detailed discussion the Committee decided to defer the case for want of further clarifications from the firm.

(Action: Applicant)

Case No. 04 M/s. Harish Exporter, Mumbai

F.No. HQRPRCAPPLY00228029AM22

Meeting No.27/AM24 held on24.01.2024

Subject: To modify MEIS / ROSCTL e-com module to enable to file eligible claim of Duty Credit license wherein they have opted to claim MEIS instead of higher ROSCTL claim.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024. Mr. Rajesh P Shah,partner appeared on behalf of the firm and made the following submissions:-
This is a deferred case of PRC Meeting No.19/AM24 held on 27.10.2023 (Case No.01) wherein Committee decided to call the firm for personal hearing.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. Earlier this case was deferred at PRC Meeting No.08/AM23 held on 28.06.2022 (Case No.12), wherein Committee referred the issue to PC-3 Division for its examination and resolution. Now PC-3 Division has furnished their comments in the matter. The applicant stated that their export products are eligible for MEIS as well as RoSCTL. They intend to claim RoSCTL benefits for the exports made by them from 01.08.2019 onwards. Apparently they observed that while making online application for RoSCTL claim, MEIS benefit of Rs.9,74,741/- granted for 6 shipping bills filed for the exports made during the period from 07.03.2019 to 31.7.2019 is getting deducted. They submit that MEIS benefit alone was claimed in respect of the 6 shipping bills and did not claim RoSCTL benefit for the said exports. Therefore, there is no double benefit that has been claimed by them. They understand that since MEIS benefit has been withdrawn retrospectively vide PN No.58 dated 29.01.2020, the same is getting deducted from the RoCSTL of the subsequent shipping bills being claimed now. Had they known about withdrawal of MEIS benefit retrospectively they would have filed shipping bills claiming RoSCTL benefit instead of MEIS benefit. In that case they would have been sanctioned RoSCTL which would be of higher amount than and the same would not have been deducted from RoSCTL being claimed for subsequent period.

The firm further stated that with respect to the 10 of the 16 shipping bills, where they tried to apply MEIS benefit amounting to Rs.18,96,360/-, where they have claimed only MEIS benefit and no RoSCTL benefit, the online portal initially showed MEIS benefit as ZERO for ITC HS code pertaining to garments and made-ups. However, in May 2021, they have been granted the benefit of MEIS in respect of 5 shipping bills (out of 10 shipping bills) for the export of products other than garments and made-ups. Hence, they are requesting to modify MEIS/ROSCTL e-com module to enable to file eligible claim of Duty Credit license wherein they have opted to claim MEIS instead of higher RoSCTL claim.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee decided to refer the case to the EGTF Division for examination as to how the issue can be resolved so that the exporter is not denied any benefit to which he may be entitled.

(Action: Applicant/EGTF)

Case No. 05 M/s. Nazareth Allloys, Mumbai
F.No.HQRPRCAPPLY00006025AM24

Meeting No.27/AM24 held on24.01.2024
Subject: Extension of EOP against Advance Authorization no. 0310025780 dated 03.02.2000

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024.

This is a deferred case of PRC Meeting No.24/AM24 held on 18.12.2023 (Case No.05) wherein firm did not appear in the personal hearing. Accordingly, the Committee decided to defer the case.The authorized representatives of the firm joined for VC.

Applicant's statement: This is a review case of PRC Meeting No.20/AM24 held on 14.11.2023 (Case No.12) wherein Committee decided to reject the case. In this review application firm has stated that DGFT has already granted an extension till 30.11.2023 and there is no further request for grant of EO extension as mentioned in the decision. They have already communicated to DGFT through email & vide letter dated 30.10.2023, that there are discrepancies in the report forwarded by RA. It will be seen as per S.No.10 of RA report the norms applied for the above license for issue of EODC there, that there is no excess import of Brass Scrap as mentioned in sr.no.7 of RLA report. Hence they are requesting to allow Extension of EOP against Advance Authorization no. 0310025780 dated 03.02.2000.

Decision: Deferred.

(Action: Applicant/PRC)

Case No. 06 M/s. C G Galva India, Guwahati
F.No. F.No.01/60/162/414AM21/PRC

Meeting No.27/AM24 held on24.01.2024

Subject: Permission for re-export of uninstalled/sealed pack of imported machinery under EPCG License No.0530150416 dated 19.11.2009.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024.

This is a deferred case of PRC Meeting No.13/AM24 held on 05.09.2023 (Case No.66) wherein Committee decided to defer the case and call the firm for personal hearing as the facts of the case have not been clearly specified by them. The authorized representatives of the firm joined for VC.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they had imported industrial plant & machinery for manufacturing of galvanizing and corrugated sheets in November, 2009 to setup the industry in the state of Assam under above EPCG. Before starting work on the project, they had discussion and consulted all applicable statutory provisions and prevalent policies as were existence then, and based on those deliberations, they started working on this project based on eligible benefits like VAT, Transport exemption as per the policy of Government of Assam. Unfortunately immediately after import of above machinery, Assam Govt. made the existing incentives ineligible with retrospective effect from 1st October, 2008. Accordingly their project became uneconomical and financially unviable. The unavailability happened due to withdrawal of several incentives. They had imported capital goods under EPCG scheme with good intentions for starting the production in the state of Assam but it could not happened because of change of Government policy with retrospective effect and unfortunately it was published even before clearing of capital goods from the port. The product was put in negative list by the State Government. They could not start the project because of this sudden change. Hence they are requesting to allow permission for re-export of uninstalled/sealed pack machinery back to supplier against payment within 6 months.

<u>**Decision**</u>: Deferred.

Case No. 07 M/s. Rattha Somerset Greenways (Chennai) Pvt. Ltd., Chennai
F.No. F.No.HQRPRCAPPLY00004160AM23

Meeting No.27/AM24 held on24.01.2024

Subject: Condonation for delay in submission of installation certificate against 4 EPCG licenses No.0430006462 dated 11.08.2008, 0430006565 dated 27.08.2008, 0430007109 dated 06.02.2009 and 0430007164 dated 04.03.2009.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024. Ms. NaziaTabassum and Mr. Tarun, authorized representatives appearedon behalf of the firm and made the following submissions:-

This is deferred case of PRC Meeting No.02/AM24 held on 09.05.2023 (Case No.08) wherein no one appeared in the PH, accordingly, Committee decided to defer the case.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that Company began its operations in September, 2011. It imported capital goods for the construction & set up of the property during 2008-2010. Initially, the project was proposed to be completed by 2009, but it was extended due to unforeseen circumstances such as economic recessions, financial crisis and increased budget in cost of construction. Construction projects are one-off strives with many distinctive features like a long period, abominable environment, complicated processes, financial intensity, and such technological and organizational complexity creates enormous risks which results in the form of delays in construction projects in completion. Also, Inaccurate/error in estimation causes the cost overrun and subsequently also results in a delay in the duration of the project. There were delays in funding the project due to equity infusion. The company also went into bank funding for the project. Administrative delays in the sanction of loan and equity infusion further extended the construction completion. Further, change in the management during the construction period, affected decision making. Process delayed due to multiple changes in managerial position at various stages of project. Partially 30 units was only opened in September, 2011. They were able to commence full-fledged operations of 187 units only in the year October 2013. Therefore, there was an abnormal delay in installation of the imported capital goods. Hence they are requesting to allow condonation of delay in submitting installation certificate against above mentioned 4 EPCG Authorization.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee decided to accede to the request and allowed condonation of delay in submission of the Installation Certificate against 4 EPCG licenses No.0430006462 dated 11.08.2008, 0430006565 dated 27.08.2008, 0430007109 dated 06.02.2009 and 0430007164 dated 04.03.2009, subject to the payment of composition fee amount of Rs.25,000/-per license. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Chennai)

Case No. 08 **M/s. Globe Textiles India Ltd., Ahmedabad**
F.No.HQRPRCAPPLY0000011AM24

Meeting No.27/AM24 held on24.01.2024

Subject: Issue of fresh DFIA from new system against old 2 DFA No.0810144663 dated 22.02.2019 & 0810144456 dated 04.02.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024. Mr. Manish Vyas, authorized representative appeared on behalf of the firm and made the following submissions:-

This is review case of PRC Meeting No.32/AM23 held on 24.02.2023 (Case No.16) wherein the Committee rejected the case.

Applicant's statement: The applicant stated that in the textiles business the export incentive is the main part of the business and they have calculated benefits in their business. In the pending PRC Matters, One-1 DFIA matter is pending since 2014, balance all matters are pending from 2019 also. These all are the post exports benefits they have not received it in one-1 case from last 10 years and some cases from last 4 to 5 years. They have been already facing the problems post Covid in their business and after continuously follow up the matter with PRC Committee and head of the department of DGFT still the matter is pending. The matters are only for the matter of correction and due to the human error it is done and the pending matters reasons are due to the technical problem on DGFT server the licenses are not applied within time limits. Theyhave received Transferable DFIA Licenses which are not showing the Export details and without Export / Import item details not possible to use the Licenses.. Due to the above all the reasons they have still not in the position to getting their export benefits. Hence they are requesting to allow/issue of fresh DFIA from new system against old two DFIAs.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee decided to seek detailed report from RA regarding the issues raised by the applicant and including the clarification whether the DFAIs were issued from the system.

(Action: Applicant/ RA-Ahmedabad)

Case No. 09 **M/s. Shabari Trading Company, Kerala**
F.No.HQRPRCAPPLY00007251AM24

Meeting No.27/AM24 held on24.01.2024

Subject: Exemption of MIP (CIF Value) as per revised import Policy & Policy Condition by DGFT, on import policy & policy condition by DGFT, on import of ARECANUT WHOLE (ITC (HS) CODE 08028010) against Advance Authorization under FTP

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024. Mr. Sureshan, Proprietor and Mr. Vijayakumar, authorized representatives appeared on behalf of the firm and made the following submissions:-

This is a review case of PRC Meeting No.22/AM24 held on 05.12.2023 (Case No.08) wherein Committee rejected the case.

Applicant Statement: In the review applicant they have stated that as per DGFT Notification No.57 dated 14.02.2023, the Import Policy and Policy condition has been revised for the import of Areca Nut whole with minimum import price of Rs. 351/- per Kg. This condition is not applicable to imports by 100% EOU and units in the SEZ subject to the condition that no DTA sale is allowed. The MIP (CIF Value), fixed as per Rs.351/- KG is too high when good quality Areca Nut Whole is available for a price ofRs. 250/- per kg from overseas. As per Policy condition, MIP (CIF value) Rs.251/- per KG for import of Arecanut Whole, was introduced by Notification No.36/2015-2020 dt.28.09.2022 and they were comfortable for the import of Arecanut Whole under Adv. Auth., as per para 4.06 of HBP.The last application submitted with the MIP of Rs.251/- and the relevant decision dated 10.01.2023 by the Norms Committee appeared at DGFT site on 01.02.2023. Based on the decision of Norms Committee, Adv. Auth. No.1011001609/ 27.02.2023was issued.

2. However vide Notifiation No.57/ 14.02.2023, posted with revised Policy Condition of MIP of Rs.351/- per KG for the import of Arecanut Whole.

3. Against the Adv. Auth. No.1011001609 dated 27.02.2023, the first consignment of 17000 KG of Arecanut Whole arrived at Chennai Customs on 27.05.2023 and they we were forced to submit BG worth of Rs.36,74,426/- for the difference value of Rs.68/- per KG (MIP Rs.351/- minus Import Invoice CIF value Rs.283/-) and BOND worth of Rs.1,83,72,127/- on a condition that by submission of proof of exports the BG will be cancelled. Accordingly, they have exported the quantity and submitted the relevant SBills and eBRCs with the Customs Authorities, Chennai, for the cancellation of BG

4. They were forced to execute BG with Customs Authorities, Chennai as they are not accepting the transaction value. Hence they are requesting to allow Exemption of MIP (CIF Value) as per revised Policy Condition by DGFT on import of ARECANUT WHOLE (ITC (HS) CODE 08028010) against Adv. Auth. No.1011001609/ 27.02.2023 for the balance import quantity of 85000 KG ArecanutWhole and Advance Authorization scheme.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length and decided to maintain rejection as per PRC Meeting No.22/AM24 held on 05.12.2023 (Case No.08)

(Action: Applicant)

Case No. 10 M/s. Continental Engines Pvt. Ltd., Alwar
F.No.HQRPRCAPPLY00006005AM24

Meeting No. 27/AM24 held on24.01.2024

Subject: To allow RODTEP and Drawback Scheme.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 24.01.2024.

This is a deferred case of PRC Meeting No.23/AM24 held on 12.12.2023 (Case No.43) wherein Committee decided to call the firm for personal hearing. The authorized representatives of the firm joined for VC.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they are primarily engaged in manufacturing and export of auto components, i.e. Cylinder Heads bearing HSN – 8409. They were 100% Export Oriented Unit (EOU) and status holder exporter since year 2001 and operating under the guidelines of FTP. After careful consideration of cost benefit analysis of EOU, they decided to surrender EOU status and applied for de-bonding on 3rd June 2019 and got 'In Principle" approval on 27th November, 2019 and subsequently paid custom duty benefit taken on capital goods through EPCG scheme on 1st July, 2021. During this de-bonding process, they were importing from outside India on payment of custom duties. Exports outside India were continued under EOU tag only on all the S/Bills and hence they could not avail benefit of the export incentive schemes available to non-EOU units. For all practical purposes, they were operating as DTA unit but because of technical status of EOU, they were not able to claim export incentive which they were otherwise entitled to as DTA Unit. All their import activities post of issuance of the No Dues Certificate have been carried out in accordance with the legal framework. All S/Bill after the issuance of the No Dues certificate and until the date of final de-bonding have been filed under the 100% EOU category. They had submitted a request of the Commissioner, Export (DBK), IOCD – Tuglakabad, New Delhi on 5.7.2021 allowing to file S/Bill under RoDTEP scheme and sent subsequent reminder for the same. But they did not get any revert for the same. Hence they are requesting to allow the export incentives and duty drawback for the period January 2020 to March, 2023.

Decision: Deferred.

(Action: Applicant/PRC)

Case No. 11 M/s. Champa Purie-Chem Industries, Vadodara
F.No. HQRPRCAPPLY000003838AM24

Meeting No. 27/AM24 held on24.01.2024

Subject: Revalidation of Advance Authorization no. 3410046469 dated 09.10.2020, 3411000982 dated 16.08.2021, 3411001548 dated 17.12.2021, 3411001743 dated 31.01.2022, 3411002130 dated 19.04.2022, 3411002559 dated 21.07.2022 & 3411003048 dated 29.11.2022.
The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024.

This is a deferred case of PRC Meeting No.22/AM24 held on 05.12.2023 (Case No.23) wherein Committee decided to call the firm for personal hearing. The authorized representatives of the firm joined for VC.

Applicant's statement: This is review case of PRC Meeting No.16/AM24 held on 06.10.2024 (Case No.36) wherein Committee reject the case. In this review application the applicant stated that to import raw materials, they have to get offer from foreign suppliers and apply to MoEFCC New Delhi to get Prior Informed Consent (PIC) where they ask for numerous documentations and state pollution control board approval etc. To fulfillMoEFCC requirements it is a very time consuming process. After approval of Application the MoEFCC will approach the importing country's Government/National Focal Point to get their permission and after getting permission they will grant permission. Then they have to get a license from DGFT for restricted item import. Meantime the offer validity period received from the foreign supplier will expire or they increase the R.M.Price which may not be economical to their business. They have to import this Mercury in Bulk quantity for which they have to line up multiple export licenses which is also a time consuming factor. As the import has not matured against the license for which MoEFChas already granted PIC to them, they have to make arrangements from other sources to complete the import against the above license with great difficulties and for the same, the time limitation, R.M. Price negotiation. Hence they are requesting to allow 5 years Revalidation from the date of issue licenses.

Decision: Deferred.

(Action: Applicant/PRC)

Case No. 12 **M/s. Kemwell Biopharma Pvt. Ltd., Bangalore**
F.No.HQRPRCAPPLY00006368AM24

Meeting No.27/AM24 held on24.01.2024

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

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 24.01.2024.

This is a review case of PRC Meeting No.19/AM24 held on 27.10.2023 (Case No.15) wherein Committee rejected the case. The authorized representatives of the firm joined for VC.

Applicant's statement: The applicant stated that they are requesting to allow accounting of Shipping Bills filed under Duty Drawback Scheme into Advance License towards regularization and discharge of export obligation. They have converted their unit from EOU to DTA with effect from 01.08. 2016. Based on Stock available as on 31.03.2016 they have submitted the details of Central Excise as they as CSEZ and taken approval for transfer of stock from EOU Scheme to Advance License Scheme. They have applied Advance License vide File No. 07/21/040/00171/AM17 Dt. 23.05.2016 and they have got the Advance License No. 0710109957 dtd.15.06.2016. Also, they have executed the Ex-Bond Bill of Entry as on 30.06.2016 for stock available with them and approved from the Customs authorities. Final EOU exit letter received on 29.07.2016 from Central Excise and Final approval of Excise Registration amendment, they have started DTA transaction from 01.08.2016. During the time of conversion from EOU into DTA, all raw materials stock are deboned under Advance authorization to avail customs duty benefits. Immediately, after converting EOU to DTA, they could not able to file shipping bills under advance authorization as the Authorization Number was not linked in the Customs portal. Hence, they could able to filed some shipping bills under EOU shipping bill and 3 Shipping Bills under duty draw back scheme. They have filed below listed shipping bills under Draw back scheme instead of Advance License Scheme shipping Bill due to De-bonding Advance License Number details was not listed in the Customs portal to select the same. As they are an pharmaceutical contract manufacturer and their products are highly sensitive and to be stored into an agreed temperature controlled situations throughout the movements. Since the shipment moved to Bangalore Airport for customs clearances and while selecting Shipping Bill options, Advance License Number not

reflected in ICEGATE Server. Due to important, urgency and also product storage conditions, they have selected one of the available options, since they do not have any other Advance License for that product, and they choose as Duty Drawback Scheme and filled the Shipping Bills and moved the consignments to meet the customers time line and also to avoid the delay. Later they have approached Customs for amendments, but customs authorities are rejected their request and suggested to approach DGFT, Bangalore accordingly. In turn DGFT Bangalore suggested approaching PRC committee. Finally, they have approached PRC committee and honorable committee accepted their request and approved to convert EOU Shipping Bills into Advance License Shipping Bills vide PRC reference File No. 01/60/162/759/AM20/PRC Meeting No.32/AM20 dated 25.02.2020 to account EOU Shipping Bill to De-bonding Advance License No. 0710109957 dtd.15.06.2016. Surprisingly, their request to convert DBK Shipping Bill filled during that period has not been taken into consideration for relaxation to convert into the same De-bonding A L No. 0710109957 dtd.15.06.2016. They have also remitted back the Drawback amount received for the below said SB along with applicable interest to Customs authorities. They also confirm and undertake that they have not considered below said Shipping Bills for any of the other Advance License and they will consider above said SB only for EODC of De-bonding A L No. 0710109957 DTD.15.06.2016 for export obligation discharge. Hence they are requesting to allow accounting of above said 3 Shipping Bills under A L No. 0710109957 DTD.15.06.2016 for regularization and discharge of export obligation and also allow to condone and grant relaxation as per Para 2.58 of FTP 2015-20.
The firm was granted personal hearing in PRC Meeting No. 21/AM23 held on 02.12.2023 (Case No. 29) but no one appeared on behalf of firm.

Decision: Deferred.

(Action: Applicant/PRC)

Case No. 13 M/s. Minagold Jewels Pvt. Ltd., Mumbai
F.No.HQRPRCAPPLY00004646AM24

Meeting No.27/AM24 held on24.01.2024

Subject: Re-import of Unsold Jewellery Sent for Exhibition under para 4.80(C)(i)(a) of HBP.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024. Mr. ShakeelZaveri, Director and Mr. Ajay authorized representative appeared on behalf of the firm and made the following submissions:-

This is a deferred case of PRC Meeting No.23/AM24 held on 12.12.2023 (Case No.13) wherein Committee decided to call the firm for personal hearing.

Applicant's statement: This case was last considered in PRC Meeting No.11/AM24 held on 20.07.2023 (Case No.12) wherein Committee rejected the case. In this review application they have stated they had participated in 50th Watch &Jewellery Middle East Show 2022 in Sharjah, UAE in terms of para 4.46 of FTP read with Para 4.80 of HBP after taking permission from GJEPC, Mumbai. During the show the proprietor had to immediately come back without the goods for medical medical reasons. Thereafter, he consulted several doctors and on 28.10.2022 he was strictly told to avoid travel. As per Para 4.80 of the HBP, goods not sold abroad were to be re-imported within 60 days of close of the show, i.e. by 08.12.2022 which could not be done as he could not travel during the period because of medical reasons. Hence they are requesting to allow extension of 45 days to get the unsold goods back from UAE from the date of the PRC Meeting.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it was decided to accede to the request and allowed condonation of delay beyond 60 days permissible period from date of close of exhibition to bring back the goods and allowed a further period of 45 days from date of uploading of Minutes for this purpose.

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

Case No. 14 M/s. Adani Wilmar Ltd., Gujarat
F.NO. HQRPRCAPPLY00000048AM24

Meeting No.27/AM24 held on24.01.2024

Subject: Request for Extension of License for Import Period against Advance Authorization No. 0810146819 dated 20.12.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024.

This is a deferred case of PRC Meeting No.09/AM24 held on 07.07.2023 (Case No.27) wherein Committee decided to call the firm for personal hearing.The authorized representatives of the firmjoined for VC.

Applicant's statement: The applicant stated that as per the chapter 4.42 of FTP in order to get the benefit of duty-free imports, the company is required to full the EO within the period of 18 months from the date of issue of authorization. Similarly, the license holder is required to import the inputs under AA within a period of 12 months from the date of issue of authorization. The company has already exported and completed the EO prior to the duty-free imports. Accordingly, the company is eligible to avail the benefits of duty-free import of goods. The validity period of import under AA is 12 months from the date of issue of AA. Further they were also granted an extension for one year on date from the RA on request as per the Chapter 4.41 of the FTP. The reason for not importing the goods within the prescribed time limit is mismatch between existing specifications of SION with norms specified in Food Safety and Standard Authority of India (FSSAI) for crude sunflower and soya bean oil. The current SION norms are not in lines with those specified by FSSAI. As there is mismatch in existing specifications of SION with norms specified in FSSAI, goods imported by the Company are classified based on FASSI norms and not considered eligible to get cleared under Advance License scheme. They have already applied for modification of SION. NC has furnished their comments in the matter. Hence they are requesting to allow extension of EOP against subject license.

Decision: Deferred.

(Action: Applicant/PRC)

Case No. 15 **M/s. Adani Wilmar Ltd., Gujarat**
F.No.HQRPRCAPPLY00000049AM24

Meeting No.27/AM24 held on24.01.2024

Subject: Request for Extension of License for Import Period against Advance Authorization No. 0810146928 dated 06.01.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024.The authorized representatives of the firmjoined for VC.

Applicant's statement: The applicant stated that as per the Chapter 4.42 of FTP 2015-2020, in order to get the benefit of duty-free imports, the company is required to fulfill the export obligation within the period of 18 months from the date of issue of authorization. Similarly, the license holder is required to import the inputs under Advance License within a period of 12 months from the date of issue of authorization. The company keen highlight that for the licenses mentioned here the company has already exported and completed the EO prior to the duty free imports. Accordingly, the company is eligible to avail the benefits of duty free import of goods. However, the reason for not importing the goods within the prescribed time limit is mismatch between existing specifications of SION with norms specified in Food

Safety and Standard authority of India (FSSAI) for crude sunflower and soyabean oil. The current SION norms are not in lines with those specified by FSSAI. As there is mismatch in existing specifications of SION with norms specified in FSSAI, goods imported by the Company are classified based on FSSAI norms and not considered eligible to get cleared under advance license scheme. The company has already filed application for modification of SION. Hence they are requesting to allow extension of license for import period against subject license.

Decision: Deferred.

(Action: Applicant/PRC)

Case No. 16 M/s. Adani Wilmar Ltd., Gujarat
F.No.HQRPRCAPPLY00000050AM24

Meeting No.27/AM24 held on24.01.2024
Subject: Request for Extension of License for Import Period against Advance Authorization No. 0810000045 dated 11.12.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024.The authorized representatives of the firm joined for VC.

Applicant's statement: The applicant stated that as per the Chapter 4.42 of FTP 2015-2020, in order to get the benefit of duty-free imports, the company is required to fulfill the export obligation within the period of 18 months from the date of issue of authorization. Similarly, the license holder is required to import the inputs under Advance License within a period of 12 months from the date of issue of authorization. The company keen highlight that for the licenses mentioned here the company has already exported and completed the EO prior to the duty free imports. Accordingly, the company is eligible to avail the benefits of duty free import of goods. The validity period for import under AA is 12 months from the date of issue of authorization. Further they were also granted an extension for one year on date from the regional authority on request as per the Chapte 4.41 of the FTP. However, the reason for not importing the goods within the prescribed time limit is mismatch between existing specifications of SION with norms specified in Food Safety and Standard authority of India (FSSAI) for crude sunflower and soyabean oil. The current SION norms are not in lines with those specified by FSSAI. As there is mismatch in existing specifications of SION with norms specified in FSSAI, goods imported by the Company are classified based on FSSAI norms and not considered eligible to get cleared under advance license scheme. The company has already filed application for modification of SION. Hence they are requesting to allow extension of license for import period against subject license.

Decision: Deferred.

(Action: Applicant/PRC)

Case No. 17 **M/s. Adani Wilmar Ltd., Gujarat**
F.No.HQRPRCAPPLY00000051AM24

Meeting No.27/AM24 held on 24.01.2024

Subject: Request for Extension of License for Import Period against Advance Authorization No. 0811000384 dated 12.01.2021.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024.

This is a deferred case of PRC Meeting No.09/AM24 held on 07.07.2023 (Case No.28) wherein Committee decided to call the firm for personal hearing. The authorized representatives of the firm joined for VC.

Applicant's statement: The applicant stated that as per the chapter 4.42 of FTP in order to get the benefit of duty-free imports, the company is required to full the EO within the period of 18 months from the date of issue of authorization. Similarly, the license holder is required to import the inputs under AA within a period of 12 months from the date of issue of authorization. The company has already exported and completed the EO prior to the duty-free imports. Accordingly, the company is eligible to avail the benefits of duty-free import of goods. The validity period of import under AA is 12 months from the date of issue of AA. Further they were also granted an extension for one year on date from the RA on request as per the Chapter 4.41 of the FTP. The reason for not importing the goods within the prescribed time limit is mismatch between existing specifications of SION with norms specified in Food Safety and Standard Authority of India (FSSAI) for crude sunflower and soya bean oil. The current SION norms are not in lines with those specified by FSSAI. As there is mismatch in existing specifications of SION with norms specified in FSSAI, goods imported by the Company are classified based on FASSI norms and not considered eligible to get cleared under Advance License scheme. They have already applied for modification of SION. NC has furnished their comments in the matter Hence they are requesting to allow extension of EOP against subject license.

Decision: Deferred.

(Action: Applicant/PRC)

Case No. 18 M/s. Adani Wilmar Ltd., Gujarat
F.No.HQRPRCAPPLY00000052AM24

Meeting No.27/AM24 held on 24.01.2024

Subject: Request for Extension of License for Import Period against Advance Authorization No. 0810148058 dated 06.07.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024.The authorized representatives of the firm joined for VC.

This is a deferred case of PRC Meeting No.09/AM24 held on 07.07.2023 (Case No.29) wherein Committee decided to call the firm for personal hearing.

Applicant's statement: The applicant stated that as per the chapter 4.42 of FTP in order to get the benefit of duty-free imports, the company is required to full the EO within the period of 18 months from the date of issue of authorization. Similarly, the license holder is required to import the inputs under AA within a period of 12 months from the date of issue of authorization. The company has already exported and completed the EO prior to the duty-free imports. Accordingly, the company is eligible to avail the benefits of duty-free import of goods. The validity period of import under AA is 12 months from the date of issue of AA. Further they were also granted an extension for one year on date from the RA on request as per the Chapter 4.41 of the FTP. The reason for not importing the goods within the prescribed time limit is mismatch between existing specifications of SION with norms specified in Food Safety and Standard Authority of India (FSSAI) for crude sunflower and soya bean oil. The current SION norms are not in lines with those specified by FSSAI. As there is mismatch in existing specifications of SION with norms specified in FSSAI, goods imported by the Company are classified based on FASSI norms and not considered eligible to get cleared under Advance License scheme. They have already applied for modification of SION. NC has furnished their comments in the matter Hence they are requesting to allow extension of EOP against subject license.

Decision: Deferred.

(Action: Applicant/PRC)

Case No. 19 M/s.Misra Automatics Pvt. Ltd., Delhi
F.No.HQRPRCAPPLY00006866AM24

Meeting No.27/AM24 held on 24.01.2024

Subject: To allow export against shipping bills where the number of EPCG licenses, no. 1) 0530162758 dt. 16/05/2014, 2) 0530163733 dt. 17/11/2014, 3) 0530164164 dt. 14/01/2015 and 4) 0530167560 dt. 12/05/2016 were not mentioned.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was accorded on 24.01.2024. Mr. Raj Kumar Mishra, Director, Mr. SatyaPrakash, authorized representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: The applicant stated that they have fulfilled all export obligations against EPCG Authorisation Numbers 0530162758 dt. 16/05/2014, 0530163733 dt. 17/11/2014, 0530164164 dt. 14/01/2015 and 0530167560 dt. 12/05/2016. They are facing difficulty in closure of the Authorisations as license numbers have not got mentioned on the shipping bills. In PH they requested that as they have completed all export obligation against the subject EPCG Licenses despite extremely difficult export markets for their product, hence they are requesting to allow relaxation towards fulfillment of export obligation against EPCG licenses where shipping bill numbers were not mentioned and which have not been utilised against any other Authorisation.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee decided to extend the provisions of PC 07 dated 11.07.2002 in the matter. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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