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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 06.03.2025 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 27AM25 held on 06.03.2025.

The following members were present in the meeting:-

- | | |
|-----------------------------|------------|
| 1. Shri Hardeep Singh | Addl. DGFT |
| 2. Dr.S.K. Bansal | Addl. DGFT |
| 3. Shri Rakesh Kumar | Addl. DGFT |
| 4. Shri Abhinav Gupta | Addl. DGFT |
| 5. Shri K.V.Tirumala | Joint DGFT |
| 6. Shri K.M. Harilal | Joint DGFT |
| 7. Shri Randheep Thakur | Joint DGFT |
| 8. Shri Satya Raja Sekhar G | Joint DGFT |

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

S.No.	Name of the firm.
1.	M/s. Mahindra & Mahindra Ltd, Mumbai
2.	M/s. G V Ventures, Mumbai
3.	M/s. All India Importers & Exporters Association, Mumbai (12105AM25)
4.	M/s. Universal Import Export and Hospitality Private Limited, Mumbai
5.	M/s. Global Energyfood Industries Private Limited, Ahmedabad
6.	M/s. Aarti Drugs Limited, Mumbai
7.	M/s. Indra Marshal Power Private Limited, Indore
8.	M/s. Prasad NC Machine Systems Private Limited, Chennai
9.	M/s. P K Enterprises, Uttar Pradesh
10.	M/s. Pennar Industries Limited, Hyderabad
11.	M/s. Pennar Industries Limited, Hyderabad
12.	M/s. Prakash Exports, Kerala
13.	M/s. Dhvani Polyprints Private Limited, Mumbai
14.	M/s. Dhvani Polyprints Private Limited, Mumbai
15.	M/s. Scorodite Stainless India Private Limited, Mumbai

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16.	M/s. Saimirra Innopharm Private Limited, Chennai
17.	M/s. Jindal Saw Limited, Delhi
18.	M/s. India Crank Manufacturing Co, Rajkot
19.	M/s. Mantora Oil Products Private Limited, Kanpur
20.	M/s. Shahi Exports Private Limited, Delhi
21.	M/s. Vedanta Limited, Delhi
22.	M/s. Kalp Impex, Maharashtra
23.	M/s. Harimohan Agro Industries, Maharashtra
24.	M/s. Jawahar Lal & Sons, Indore
25.	M/s. Jawahar Exim Limited, Mumbai
26.	M/s. Shree Laxmi Udyog, Maharashtra
27.	M/s. Sasan Power Ltd. M.P.

PH Case No.01

M/s. Mahindra & Mahindra Ltd, Mumbai

F.No.HQRPRCAPPLY000007840AM24

Meeting No.27AM25 held on 06.03.2025

Subject: Request for condonation for procedural lapse of not mentioning EPCG license numbers in the S/Bills relating to third party exports by their parent company for fulfilment of EO against EPCG License No. 0330033067 dated 03.07.2012 and 0330033690 dated 14.09.2012.

EPCG License and Shipping Bill Summary

EPCG Licence No.03300033690 Dt.14.09.2012 - shipping bills:

7408318 dated 05:10:2019; 9111871 dated 20:12:2019; 9111880 dated 20:12:2019; 9301196 dated 30:12:2019; 9606852 dated 13:01:2020; 9605042 dated 13:01:2020; 9761190 dated 20:01:2020; 9758505 dated 20:01:2020; 9888670 dated 24:01:2020; 9895109 dated 25:01:2020; 1049536 dated 31:01:2020; 1050255 dated 31:01:2020; 1748219 dated 28:02:2020; 1748472 dated 28:02:2020; 2245811 dated 19:03:2020.

EPCG Licence No.0330033067 Dt.03.07.2012 - shipping bills:

7163930 dated 25:09:2019; 8818512 dated 12:09:2019.

This is a review case of PRC Meeting No.19/AM25 held on 16.10.2024 (Case No.02) wherein Committee decided to deferred the case.



The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. Saket Kumar, Gen. Manager (Finance & Accounts), Mr. Ganesh Kota, Sr. Manager (Finance & Accounts) and Mr. Suresh Gaikwad, Export Executive appeared on behalf of the firm and made the following submissions:-

Applicant's statement: Due to recent amalgamation and merger with Mahindra & Mahindra Ltd. (NCLT Order No.C.P.(CAA)/32(MB)/2024), the firm is facing issues with online application such as the IEC merging and other ongoing M&A compliance processes. The original policy relaxation application was filed under the Mahindra Heavy Engines Ltd., and there will be technical challenges due to the recent merger with Mahindra & Mahindra Ltd. According to the firm the only procedural lapse happened by the CHA while filing the S/Bills, they failed to mention EPCG details in the S/Bills.

The goods "heavy engines" were manufactured by us (Mahindra Heavy Engines Ltd) and were exported against order obtained by our parent company, M&M, as merchant exporter. As per the provisions of policy for third party exports, we have gotten into a third party agreement with the merchant exporter (M&M) to export engines manufactured by us towards discharge of export obligation of our two EPCGs; the agreements have been enclosed with the PRC submission.

We have ensured stringent compliance of all the 7 provisions of third-party exports under the EPCG and have provided the committee with all the documents to support our claims. The only procedural lapse happened by the CHA while filing the shipping bills, they failed to mention EPCG details in the S/bills.

Goods exported were in the condition manufactured by us, enclosed documents evidence the following: -

1. Lorry receipts show a clear correlation of goods manufactured and supplied for export in the same condition.
2. Lorry receipt details include GST invoices raised on the third party.
3. Goods were directly delivered to the ICD for onward shipment by the third party.
4. Delivery was against their GST invoice and shipping bills.
5. Both invoices, from our company and the M&M, have the GST number mentioned on them.
6. Payments for the said invoices were received through the banking channel as stipulated in the policy.
7. Shipping bill filed at the ICD within three days of goods leaving our factory.
8. Lorry receipt shows:
 - Goods left our factory for ICD.
 - Container was sealed at ICD.
 - Proceeded to the GTI container terminal at JNPT.

Additional submissions were made. The goods "heavy engines" were manufactured by us (Mahindra Heavy Engines Ltd- MHEL) and were exported as such against export order obtained by our parent company, M&M. Our parent company M&M exported the goods as merchant exporter under the FTP/HBP provisions of third party exports. As per the provisions of policy for third party



exports. MHEL and M&M have fulfilled each and every provisions in relation to Third party exports. All the provisions are listed below with the documentary evidence as cited against each provision—

1. The goods exported by the Third party should be manufactured by the Authorization holder -- GST invoice raised by MHEL against which goods were dispatched along with lorry receipts having MHEL factory address evidencing goods manufactured by MHEL.
2. The goods shall be exported without processing -- The goods were delivered directly to ICD by MHEL from where goods were exported within 5 days by M&M. This fact can be verified from MHEL invoice date and M&M shipping bill dates as given in the statement of exports.
3. Proceeds realized through normal banking channel from the Third party -- MHEL received payments through banking channel from M&M as is evident from the payment advice wherein payment against each invoice is processed through Kotak Mahindra bank (Payment advices as at Annexure -A). Also, the Statement of exports correlates invoice number with payment advice details.
4. Proof of having dispatched the goods from the authorization holder's factory premises to the ultimate exporter at port having EPCG authorization number -- GST Invoices with EPCG authorization number raised by MHEL on M&M having lorry receipt number and goods carrier number on each invoice. Each invoice is highlighted for lorry receipt details and goods carrier number.
5. Lorry receipt as evidence for transportation of goods from the premises of the authorization holder to the port of export ---- Attached all the lorry receipts having respective invoice number. Also the lorry receipt indicate that the goods are consigned to M&M at the port of export i.e. ICD Chakan.
6. An undertaking from the third party exporter on a stamp paper, declaring that the products exported for fulfilment of EO by them on behalf of the licence holder as per details given in the statement of exports, were manufactured by the licence holder -- Attached Annexure B undertaking by M&M.
7. Financial evidence for having received proceeds through normal banking channel from third party-- Payment advices attached as Annexure A correlating with relevant invoices.
8. Disclaimed certificate from third party exported that they shall use such proceeds towards EO fulfilment of any authorization obtained by them -- Attached disclaimer from M&M as at Annexure C.
9. Export documents -- shipping bills, GST invoices and e-BRC in the name of third party Attached all the documents which are in the name of M&M.
10. Agreement between manufacturer and Third party into a third party agreement with the merchant exporter (M&M) to export engines manufactured by us towards discharge of export obligation of our two EPCG-- Annexure D.

We have ensured stringent compliance of all the provisions of third-party exports under the EPCG and have provided the committee with all the documents to support our claims. The only procedural lapse happened by the CHA while filing the shipping bills, they failed to mention EPCG details in the S/bills and the name of manufacturer. Our company has submitted the necessary documents as laid out under the policy for merchant/ third-party exports. The only relaxation we seek from the committee is for the procedural lapse in not mentioning EPCG details in the S/bills along with the manufacturer name. All our S/bills were filed under MEIS and DBK and thus duly examined and assessed by the customs.

We also have enclosed a very recent precedence from the committee where relaxation was provided in matter which had far fewer qualifications than ours. The committee had allowed alternate product merchant export from a group company where EPCG details were not mentioned in S/bills. Further, in this case the EPCG and exports pertained to the era before introduction of GST. (encl. 2)

Also enclosed is the statement with a list of exports along with invoice number, lorry receipt number, shipping bills numbers along with the dates; the dates reflect that all the shipping bills were filed in 3-4 days of leaving our factory premises. Also, the exports are within the license's EO period. (encl. 3)

We hope the committee will take a view on merit and would allow the shipping bills towards discharge of export obligation against the EPCG licences.
List of Shipping Bills:

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced difficulty beyond their control and that there is merit in the case. The Committee accordingly decided to relax the provisions of Para 5.10 of Handbook of Procedures to allow accounting of Shipping Bills as per list for fulfilment of Export Obligation against EPCG License No. 0330033067 dated 03.07.2012 and 0330033690 dated 14.09.2012 in which EPCG Authorisation number is not mentioned, provided the corroborative documents as stated above are furnished to the RA and all other conditions are complied. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Mumbai)

PH Case No. 02

M/s. G V Ventures, Mumbai

F.No.HQRPRCAPPLY00006944AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request for allow RoSCTL benefit against 32 S/Bills RoSCTL Scrip No. 0319282515 dated 18.03.2020.

This is review case of PRC Meeting No.24AM24 held on 18.12.2023 (Case No.06) wherein Committee decided to maintain the rejection of the earlier decision of PRC Meeting No.19AM23 held on 27.10.2023 (Case No.17).

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. However, no one appeared on behalf of the firm.

Applicant's statement: Ref. RoSCTL Licence No 0319282515 dated 18.03.2020
Dear Sir, We are readymade garments exporter from MSME sector. We would like to bring in your notice that we have received short amount of ROSCTL benefit for



Rs.2032113/- as per Annexure attached. Our finding is due to technical glitches at the time of filling ROSCTL application, UOM (Unit of Measurement) is considered in dozens instead of number. Please note in our Shipping bills against drawback code number we have clearly mentioned UOM is in number. And this has happened only in this application. Please note ROSCTL benefits considered according to the numbers and not dozens. We have already sent mail (copy attach). As per Mail forwarded from Addl.DGFT quoted below. ?Exporter may surrender the scrip, Cancel the scrip at RA, reactivate SBs and apply again.? Since script was fully utilized cannot be surrender/cancel. It seems that due to software limitation, our request is not considered positively by the PRC. Based on above, we request the PRC to grant us our eligible incentives and we request to be heard in person before the PRC.

Decision: Deferred as no one appeared for PH.

(Action: Applicant)

**PH Case No. 03 M/s. All India Importers & Exporters Association,
Mumbai.**

F.No. HQRPRCAPPLY00012105AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Revalidation of DFIA Authorization Numbers.

This is a defer case of PRC Meeting No.23AM25 held on 31.12.2024 & 14.01.2025 wherein Committee decided to call for report regarding points 1 to 4 raised in the letter dated 10.01.2025 from respective Sections (PC-4, PRC and EGTF).

In Meeting No.25AM25 held on 19.02.2025, in case No.45 and 46, the Committee observed that all earlier requests for revalidation filed by applicant Association have been taken up in a single application F.No.HQRPRCAPPLY00012105AM25 by PRC for detailed examination, and the cases in present applications may be clubbed with the said earlier application and revised Annexures containing lists of cases may be submitted by the applicant in said application.

List of DFIAs as per revised Annexures is as below:

ANNEXURE A

SR NO	DFIA No	Exporter Name
1	0310829977	PARLE PRODUCTS PVT LTD
2	0310828052	RAMA EXPORTS
3	0310828054	RAMA EXPORTS
4	0310830463	



5	'0310829979	RAMA EXPORTS
6	0310829991	RAMA EXPORTS
7	'0310829957	RANI INTERNATIONAL
8	'0310830434	RANI INTERNATIONAL
9	'0310828053	RANI INTERNATIONAL
10	'0310830088	RANI INTERNATIONAL
11	'0310830479	RANI INTERNATIONAL
12	'0310828013	RANI INTERNATIONAL
13	'0310829056	VIVA FOOD PRODUCTS
14	'0310829058	VIVA FOOD PRODUCTS

ANNEXURE B

Sr.No.	License no.	Exporter Name
1	'0310834966	RAMA EXPORTS
2	'0310834976	RAMA EXPORTS
3	0310834907	RAMA EXPORTS
4	'0310831828	RAMA EXPORTS
5	'0310831829	RAMA EXPORTS
6	'0310834894	RAMA EXPORTS
7	'0310834962	RAMA EXPORTS
8	'0310835561	RAMA EXPORTS
9	'0310828188	RAMA EXPORTS
10	'0310833704	CONTINENTAL EXPORTS
11	'0310832148	CONTINENTAL EXPORTS
12	'0310833304	VANILA FOOD PRODUCTS
13	'0310832769	VANILA FOOD PRODUCTS
14	0311009883	VANILA FOOD PRODUCTS
15	0311009882	VANILA FOOD PRODUCTS
16	'0310833846	PARLE PRODUCTS PVT LTD
17	'0310833996	PARLE PRODUCTS PVT LTD
18	'0311004570	PARLE PRODUCTS PVT LTD
19	'0311004927	PARLE PRODUCTS PVT LTD
20	0311001615	RANI INTERNATIONAL
21	'0310834974	RANI INTERNATIONAL
22	'0310835584	RANI INTERNATIONAL
23	'0310831825	RANI INTERNATIONAL
24	'0310834296	RANI INTERNATIONAL
25	'0310835112	RANI INTERNATIONAL
26	'0310834960	RANI INTERNATIONAL

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27	'0310834979	RANI INTERNATIONAL
28	'0310834980	RANI INTERNATIONAL
29	'0310834611	SHIVAM EXPORTS
30	'0310834613	SHIVAM EXPORTS
31	'0310834614	SHIVAM EXPORTS
32	0311006580	SHIVAM EXPORTS
33	0311006856	SHIVAM EXPORTS
34	0311005292	SHIVAM EXPORTS
35	'0310834746	VIHANG FOOD INDUSTRIES PVT LTD
36	'0310835310	VIHANG FOOD INDUSTRIES PVT LTD
37	'0311004535	PARLE BISCUITS PRIVATE LIMITED
38	0311005336	PARLE BISCUITS PRIVATE LIMITED
39	0310827442	TOPAZ INTERNATIONAL
40	0310717723	BHAGWANJI & COMPANY
41	'0310834825	PHOENIX IMPEX
42	'0310721806	DALSON FOOD INDUSTRIES
43	'0810145959	KIMS IMPEX PVT.LTD.
44	0310734251	R K BAKEWELL MARS PVT LTD
45	'0310831630	VIVA FOOD PRODUCTS
46	0311006367	VANILA FOOD PRODUCTS
47	0311006476	POSCO MAHARASTRA STEEL PVT LTD
48	'0310829894	DELMORE TRADING PVT.LTD.
49	'0310833701	J K INTERNATIONAL TRADERS
50	0311007151	MULTY FOOD PRODUCTS
51	0311008763	SPEED EXPORTS
52	0311009149	AASHIRWAD PRODUCTS
53	'0310835340	SADAF EXPORTS
54	'0310834153	VA GLOBAL BUSINESS

ANNEXURE C

Sr.No	License No	Exporter Name
1	'0310835516	RANI INTERNATIONAL
2	'0310835515	RANI INTERNATIONAL
3	'0310835562	RANI INTERNATIONAL
4	'0310837441	RANI INTERNATIONAL
5	'0310838037	RANI INTERNATIONAL
6	'0310838036	RANI INTERNATIONAL
7	'0310838039	RANI INTERNATIONAL
8	'0310838176	RANI INTERNATIONAL
9	'0310838322	RANI INTERNATIONAL
10	'0310838758	RANI INTERNATIONAL
11	'0310839139	RANI INTERNATIONAL
12	'0310838966	RANI INTERNATIONAL

13	'0310839116	RANI INTERNATIONAL
14	'0310839460	RANI INTERNATIONAL
15	'0310839542	RANI INTERNATIONAL
16	'0310839625	RANI INTERNATIONAL
17	0310837961	MOTWANI INTERNATIONAL
18	0310837955	MOTWANI INTERNATIONAL
19	0310837958	MOTWANI INTERNATIONAL
20	0310837960	MOTWANI INTERNATIONAL
21	'0310838475	VIVA FOOD PRODUCTS
22	0310837893	POSCO MAHARASTRA STEEL PVT LTD
23	0310837568	POSCO MAHARASTRA STEEL PVT LTD
24	0311004734	RAMA EXPORTS
25	0311004896	RAMA EXPORTS
26	'0310839541	RAMA EXPORTS
27	'0310837994	RAMA EXPORTS
28	'0310838034	RAMA EXPORTS
29	'0310838320	RAMA EXPORTS
30	'0310838326	RAMA EXPORTS
31	'0310838697	RAMA EXPORTS
32	'0310839062	RAMA EXPORTS
33	'0310839125	RAMA EXPORTS
34	'0310838967	RAMA EXPORTS
35	'0310839069	RAMA EXPORTS
36	0311005000	RAMA EXPORTS
37	'0310838478	VIHANG FOOD Industries Private Limited
38	'0310835311	VIHANG FOOD Industries Private Limited
39	'0310838862	CONTINENTAL EXPORTS
40	0310838914	DEEPA INTERNATIONAL
41	0311005265	DEEPA INTERNATIONAL
42	'0310838099	DEEPA INTERNATIONAL
43	0311005308	PHOENIX IMPEX
44	0311004902	PHOENIX IMPEX
45	'0310837231	PHOENIX IMPEX
46	'0310837230	PHOENIX IMPEX
47	0311004899	PHOENIX IMPEX
48	'0310837898	PHOENIX IMPEX
49	'0310835522	KRISH FOOD INDUSTRY (INDIA)
50	1310049613	EURO EXPORTS PRIVATE LIMITED
51	1310049614	EURO EXPORTS PRIVATE LIMITED
52	1310049615	EURO EXPORTS PRIVATE LIMITED
53	0310838902	SHREE BALAJI PROCESSORS
54	0310837138	NILONS ENTERPRISES PVT LTD
55	'0310839650	NILONS ENTERPRISES PVT LTD
56	'0310835231	SAGAR FOOD PRODUCTS
57	0310837555	SAGAR FOOD PRODUCTS
58	'0310838869	VANILA FOOD PRODUCTS

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60	'0310835296	VANILA FOOD PRODUCTS
61	0311004700	SYNERGY FOOD PRODUCTS
62	0311002880	SYNERGY FOOD PRODUCTS
63	0311007211	SYNERGY FOOD PRODUCTS
64	'0310835296	PARLE PRODUCTS PVT LTD
65	'0310836033	PARLE PRODUCTS PVT LTD
66	'0310837232	PARLE PRODUCTS PVT LTD
67	0311004986	MOTWANI INTERNATIONAL
68	0311001739	ONENESS INTERNATIONAL
69	0311005034	SADAF EXPORTS
70	'0310835198	SHIVAM EXPORTS
71	0311005309	SHIVAM EXPORTS
72	0311005358	AASHIRWAD PRODUCTS
73	0311005359	AASHIRWAD PRODUCTS
74	0311005481	SHREE BALAJI PROCESSORS
75	0311006570	SHREE BALAJI PROCESSORS
76	0311006745	SHREE BALAJI PROCESSORS
77	0311006753	SHREE BALAJI PROCESSORS
78	0311006789	MULTY FOOD PRODUCTS
79	'0311006923	SAFFRON SPECIALITY PAPERS PRIVATE LIMITED
80	'0310838414	AASHIRWAD PRODUCTS
81	0311017339	POSCO MAHARASTRA STEEL PVT LTD
82	0311017796	POSCO MAHARASTRA STEEL PVT LTD
83	0311017818	POSCO MAHARASTRA STEEL PVT LTD

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. B.Timothy, Vice President, Mr. Ashok Nair, Advisor, Mr. Pankaj Vora, Exporter (Rama Exports/Rani International) and Mr. Shashank Trivedi, Coordinator appeared on behalf of the firm and made the following submissions.

Applicant Statement: Request for Review of various PRC decisions rejecting request for Revalidation of DFIA's expired due to Covid-19 business disruptions the said Exporters once again re- submitted their applications for a review, since similarly placed Exporters were granted revalidation on the identical ground of Covid_19 disruptions resulting in non-utilization of DFIA's.

Letter dated 10.01.2025 was seen w.r.t PRC File No.:-

1. HQPRCAPPLY00004586AM25 Dated 01.08.2024;
2. HQPRCAPPLY05886633AM25 Dated 30.10.2024; and
3. HQPRCAPPLY00012331AM25 Dated 25.12.2024

1. For many cases, benefit of Covid extension of 6 months for DFIA was denied due to peculiar wording of the Notification No. 57 dated 31.03.2020.

(i) Many DFIA which lost full 6 months validity to the lockdown did not get a single day's revalidation as lost validity was between 01.02.2020 and 31.07.2020 and

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revalidation was not a flat revalidation (list attached Annexure as 1 and Part B of this letter).

(ii) Secondly, many DFIA which lost substantial validity due to the lockdown did not get compensated for that validity and got less than 6 months extension, as part lost validity was between 01.02.2020 and 31.07.2020 (list attached as Annexure as 2 and Part A of this letter).

2. Under the same circumstances and for the same difficulties, some cases which could get listed before the PRC got approved and similar DFIA cases which were in the list of pending PRC cases got rejected due to sudden shift in decision regarding revalidation in last quarter of 2022 onward(list and some specimen decision are attached Annexure as 3) notwithstanding the fact that DFIAs got 6 months LESS notified Covid Revalidation in comparison to other schemes like MEIS which got flat revalidation of 12 months and PRC was the only route for DFIAs.

3. ARO was allowed to transferees in Policy. However, closure of DFIA Portal was notified for 10 days w.e.f. 12.11.2020 "*amendment of any Advance Authorization, EPCG or DFIA Licenses would be temporarily suspended from 12:00 PM on 20th November 2020 till 30th November 2020.*" It actually reopened for transferees after about a year and that too without public disclosure and loss of validity/ expiry due to this system lacunae has not been addressed so far (list attached Annexure 4 and Part C of this letter).

4. Omission of DFIA in Covid revalidation by DGFT , whereas original (validity 12) +6 (as per Para 4.41 HBP) +6(as per PN 67 dated 31.03.2020) +6 (as per PRC) =30 months for AA, And for MEIS/SEIS original (validity 24)+ 6 (PN 08 dated 01.06.2020) + 6 (as per PRC) = 36 months; but for DFIA original (validity 12) +6 (As per Notification 57 dated 31.03.2023) = 18 Months and for some exporter 6 month through PRC total 24 months

5. Impact on MSMEs (only one exporter {Parle} in entire list is non-MSME).

We would like to present three major grounds which are related to this subject for allowing Revalidation of DFIA'S License pending before the PRC committee from more than 2 years.

1. PRC COMMITTEE ALLOWED SEVERAL REVALIDATIONS DURING 2021-2022.

The PRC committee regularly allowed several revalidations on the same ground considering COVID-19 hardships faced by the other exports. But due to heavy pendency in the PRC Committee, our exporters were not able to list their case during that period when the PRC Committee allowed revalidation. But we noticed that suddenly due to Import Surge all the Transferable Scripts revalidation were rejected by the PRC Committee after Oct 2022 PRC meetings. But those exporters who applied on time but were not able to get a chance for listing/hearing in the PRC committee suffered without any reason.

It is submitted that the Exporters are genuinely facing financial hardships for the past 4 years. The DGFT had granted revalidation for many exporters through Hon'ble PRC decisions on the same set of facts.

Scheme	Number of PRC held for	Reason for Revalidation	No. of Licenses	Years to which the licenses were
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	considering revalidation		revalidated	issued revalidated and
DFIA	22	Covid -19 and technical problems in the New IT System	134	2013-2020
Advance Authorization	107	Covid -19 and technical problems in the New IT System, etc.	142	2013-2020
MEIS / SEIS / FMS	10	Covid -19 and technical problems in the New IT System	27	2014-2020

Copy of the PRC Committee decision enclosed for your ready reference which shows the Revalidation grounds as per our exporters request.

It may be noted that approval of revalidation of DFIA's was being routinely afforded against applications coming up before the PRC during the same period in which other applications were pending. Even considering that the committee takes decisions based on the merits of individual case as prevailing on date of decision, here it may be seen that the merits of the cases already filed before the committee were the same as the cases which were decided during 2022, and the period of issue of the authorisations was also the same in the cases which were approved and in the cases which were rejected. Thus, under the same circumstances and for the same reasons, some cases which came up before the committee got approved and some cases which were in the pending list got rejected, for no fault of the exporter. A Table below showing the dates on which applications there filed for revalidation and the dates on which the PRC had approved exactly similar cases.

It is therefore requested that these cases may also be given revalidation, as these cases their also before the committee and relief was given to other similar cases. Moreover, Government has taken in number of measures in the meantime such as imposition of QCO orders and the import surge is no longer an issue at present. Now if relief is given to these small exporters, it will have benefit to the country has the export effort of MSME who are the backbone of the economy will be revitalised.

2. DGFT ISSUED Notification No. 57 dated 31.03.2020 for the Revalidation of DFIA licenses but the LOCKDOWN Period (Partly/Fully Continued till 30.04.2021 (covid in the year 2020 and 2021

We understand that by considering the difficulties of the Exporters, DGFT issued Notification No. 57 dated 31.03.2020 allowing automatic revalidation of DFIA's wherein the validity for import were expiring between (01.02.2020 and 31.07.2020) for a period of 6 months from the date of expiry.

Below are the 14 DFIA licenses which were automatically revalidated for further six months as per Notification No.57/31.03.2020, But as the extended automatic validity were also falling during Covid Period, due to which could not be utilized by the Exporters: -

LIST FOR THE LICENCES WHICH NOT GET THE BENEFIT OF Notification -57

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Dt.31.03.2020

A. LIST OF 14 DFIA's, THOUGH AUTOMATICALLY REVALIDATED FOR 6 MONTHS, BUT COULD NOT BE UTILISED SINCE EXTENDED PERIOD FALLING DURING COVID-19 (PENDEMIC) PERIOD.

Sr. No.	DFIA No.	Date	DFIA Expiry date	Expiry after automatic revalidation as per Notification - 57 dt. 31.03.2020
1	310829977	28-06-2019	30-06-2020	30-12-2020
2	310828052	01-04-2019	30-03-2020	01-10-2020
14	310829058	15-05-2019	31-05-2020	31-11-2020

For better understanding we have explained with the example in Case No. 2,3,8 and 9 of the above list, out of the 6 months revalidation the benefit which could flow to the DFIA holder was only two months.

B. LIST OF 33 DFIA's (HAVING VALIDITY OF ONLY 1 YEAR) OF FEW EXPORTERS WHERE DATE OF EXPIRY NOT FALLING UNDER THE CRITERIA I.E., (EXPIRY OF DFIA BETWEEN 01.02.2020 TO 31.07.2020) i.e. (expiry of DFIA, BUT COULD NOT BE UTILISED AS THE VALIDITY PERIOD FALLING DURING COVID PERIOD.

SR. NO.	DFIA No.	DFIA Dt.	DFIA Exp.	Remaining validity months after (01.02.2021 to 31.07.2020)	Exporter name's
1	0810145959	13-08-2019	31-08-2020	1 month	KIMS IMPEX PVT.LTD.
2	0310831829	26-09-2019	30-09-2020	2 months	RAMA EXPORTS
3	0310831825	26-09-2019	30-09-2020	2 months	RANI INTERNATIONAL
32	0310835310	09-03-2020	31-03-2021	8 months	VIHANG Industries Private Limited
33	0310835311	09-03-2020	31-03-2021	8 months	VIHANG Industries Private Limited

Sanjay

To illustrate the point, please see the case at serial No. 1. This DFIA was issued in August'19 and expired in August'20. Out of this one year's life of the DFIA, 6 months were spent in the lockdown. Although the department has given 6 months of Covid extension, for this DFIA in which full 6 months were lost in Covid-19 lockdown, not a single day revalidation was given to the DFIA holder. Similar is the position in the other cases, all of which lost precious validity during the lockdown but did not get the proper benefit of Covid-19 extension.

3. INTRODUCING NEW IT MODULE DURING COVID-19 PERIOD was also a new challenge for the exporters.

Subsequently, vide Trade Notice No. 35/2020-21 dated 12.11.2020, DGFT informed Exporters that Services for Advance Authorizations, EPCG, DFIA and Norms are soon to be migrated to new online system being developed by DGFT and accordingly it was informed that amendment of licenses including cases of revalidation, invalidation, value enhancement, EO Extension were suspended for the period 20.11.2020 to 30.11.2020. The same could be regularized until 31.12.2021 as a Trade notice was issued for Manual submission of Documents for Advance Authorization scripts. (Copy Enclosed)

It is submitted due to the said ongoing upgradation of IT Module during the above period, the Exporters were unable to submit any documents during the intervening period due to technical issues which remained unresolved for many months. It is also an accepted fact that documents submitted prior to upgradation of New IT Module for issue of ARO/Invalidation letters were not proceeded by Regional Licensing authorities and were returned after several months with the direction to submit under the new portal.

Our Exporters submitted documents manually to Jt. DGFT Mumbai office for Invalidation application but Mumbai office was unable to process the same due to New IT module, then they issued us Query/Rejection letters stating that the ARO/Invalidation file online to the new IT module. but the DFIA Authorization expired and exporters weren't able to file an Invalidation application on the new IT module. As the system was not allowing the transferee to file an online application.

Though a New Portal was made available for filing application for ARO/Invalidation letter which was informed to Exporters vide Trade Notice No. 6 dated 25.05.2021, the Exporters were unable to file applications under the said portal, since it was only available for New DFIA's. By the time the portal was ready for uploading old licenses from 3rd October, 2021 (as confirmed by the DGFT), the licenses were already expired and the system automatically rejected the case indicating the DFIA is not valid.

Pursuant to the up gradation of the New IT Module, there were several technical issues which cropped up regularly which included errors in indicating individual values against each inputs, wrong CIF/FOB values, errors in the Port of Registration, data transmission errors from DGFT Portal to Customs Portal, DFIA registration issues in Customs Portal, Difference in CIF Values in DGFT and Customs Portal, non-appearance of Supporting Manufacturers name and address etc., Even today, the name of the supporting manufacturers are entered manually due to technical issues.



So you may please see that the exporters were informed that for 10 days the portal will not work (TN No. 35/2020-21 dated 12.11.2020 which stated that " *amendment of any Advance Authorization, EPCG or DFIA Licenses would be temporarily suspended from 12:00 PM on 20th November 2020 till 30th November 2020.*" This information was put in the public domain by public notice. However, the portal did not start in these 10 days. Since exporters did not know what to do, they filed their applications manually to the RA. RA rejected their applications. Some exporters did not file the applications for fear of rejection. Portal did not start for transferees for several months. Even after the portal started, there was no public announcement. DFIA's expired because there was no clarity whether the portal is functioning. At that time during Covid, communication channels there also not very vibrant and many exporters thought that this problem is particular to them only and did not know that it is a common problem.

It is kindly requested all these cases i.e, List of DFIA's mentioned under sub-heading (A, B & C) may be taken up together for the sake of convenience and are covered by the common ground of Covid_19 Pandemic related business disruptions and technical issues faced by the exporters after implementation of New IT Module.

Briefly stated, there are 3 sets of DFIA's which were part of Annexure 'A', Annexure 'B' and Annexure 'C' covering 151 DFIA cases where Revalidation was sought on the ground of Covid_19 difficulties and New IT Issues.

- i. Annexure 'A' containing 14 DFIA's which were revalidated for 6 months from the date of expiry on the basis of Notification No. 57 dated 31.03.2020, expired between 01.02.2020 to 31.07.2020;
- ii. Annexure 'B' containing 54 DFIA's, though does not fall under the period stipulated under Notification 57 dated 31.03.2020, but still could not be utilized due to Covid_19 difficulties;
- iii. Annexure 'C' containing 83 DFIA's, expired due to inability to upload applications for ARO's in the New IT Portal & Other technical issues connected with New Portal.

It is kindly submitted that the validity of the entire 151 DFIA's expired during the period 15.03.2020 to 28.02.2022, being declared as covid_19 period by Hon'ble Supreme Court in suo moto proceedings while granting extended period of limitation to all other laws. In a reported judgement of *Hon'ble Supreme Court – 2022(56) GSTL 385 (SC)* inter alia held that "*In view of surge in new variant Covid cases, period between 15.03.2020 till 28.02.2022 would also be excludible in computing limitation period under Arbitration and Conciliation Act, 1996, Commercial Courts Act, 2015 and Negotiable Instruments Act, 1881 and any other laws*"

(Copy of the judgement dated 10.01.2022 is annexed herewith)

It is humbly submitted that the Hon'ble PRC may kindly consider granting Revalidation of DFIA's as per the above Annexures for a period of at least 12



months from the date of endorsement taking into account of extensive revalidation of additional 24 months granted to Advance Authorizations and additional 12 months granted to Chapter 3 Reward Scrips to meet the ends of justice.

Decision: Deferred.

(Action: Applicant)

PH Case No.04 M/s. Universal Import Export and Hospitality Pvt. Ltd, Mumbai

F.No. HQREPCGPRAPP00012193AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request for Review of Rejection of EODC, Revalidation, and Transferability DFIA's against DFIA Authorization No. 0310754833 dated 22/10/2013, 0310754838 dated 22/10/2013.

The request of the firm was considered in PRC Meeting No.23AM25 held on 31.12.2024 & 14.01.2025 (Case no.56) and it was decided to call the firm for Personal Hearing. Accordingly, PH was afforded on 06.03.2025. Mr.Suresh J, Executive appeared on behalf of the firm and made the following submissions.

Applicant Statement: We are seeking a PH with the PRC for a matter regarding our EODC and Transferability of DFIA where the limitations in Customs system prevented us from mentioning specific input details in the DFIA Shipping Bills. We have come across a recent PRC precedence where the in an exactly similar case the committee acknowledged the Customs system limitation and had provided relaxation. The detailed representation is enclosed. Encl: 0: Cover letter, Encl. 1: PRC decision Encl. 2: S/Bill copy with DFIA File number Encl. 3: Notification No. 31 dated 01.08.2013 Encl. 4: PRC Precedence- Case No. 38, Meeting No. 05/AM23 dt. 24.05.2022 Encl. 5: Copy of DFIA and statement of exports.

In the recently uploaded PRC minutes of Meeting No. 23/AM25 dt. 31.12.2024 & 14.01.2025 our matter was heard under Case No. 56 (File No. HQRPRCAPPLY00012193AM25), where the committee has called us for a PH.

We have exported under the DFIA scheme with valid shipping bill mentioning license details. However, the EODC is not granted to us due to the inability to mention technical characteristics/ specific input details in our DFIA shipping bills, a systemic limitation already acknowledged by DGFT and DG Systems in 2017. The PRC has previously granted relaxation in identical cases, and we seek parity in decision-making to ensure fair treatment. **This issue only affects 2 DFIA's out of**

the multiple DFIA's availed between 2010 to 2025.

We had submitted our request to the Mumbai RA for EODC & Transferability of our DFIA licenses after timely completion of EO. Despite responding to deficiency letters and making continuous follow-ups until 2021, our matter had not progressed at the RA level. **After coming across numerous precedence set in 2022 by the PRC, we approached the PRC and filed an application in 2022 itself, emphasizing that our DFIA's, all issued in 2013, predate those in the many precedence cases and hence warrant even stronger merit for consideration.**

The restriction imposed by Notification No. 31 (RE-2013) dated 01.08.2013 was the key factor leading to our current situation.

Notification No. 31 (RE-2013) dated 01.08.2013

2. After para 4.1.14 of FTP a new para 4.1.15 is inserted.

"4.1.15 Wherever SION permits use of either (a) a generic input or (b) alternative inputs, unless the name of the specific input(s) [which has (have) been used in manufacturing the export product] gets indicated / endorsed in the relevant shipping bill and these inputs, so endorsed, match the description in the relevant bill of entry, the concerned Authorisation will not be redeemed. In other words, the name/description of the input used (or to be used) in the Authorisation must match exactly the name/description endorsed in the shipping bill. At the time of discharge of export obligation (EODC) or at the time of redemption, RA shall allow only those inputs which have been specifically indicated in the shipping bill."

Notification enclosed

Due to the restrictions imposed in the above notification our company had been unable to redeem our DFIA authorizations and our EODC application is pending since then.

In the PRC meeting 05AM23 dated 24.05.2022 in case no 36, 37, 38 and 39 concerning various companies the PRC relaxed policy condition imposed under Notification 31 dt. 01.08.2013 and allowed EODC, Revalidation and Transferability of the DFIA's.

PRC meeting 05AM23 dated 24.05.2022

Decision: The Committee reviewed the case on the basis of justification furnished by the firm along with the report received from RA, Hyderabad and discussed the matter at length. Keeping in view of earlier decision of PRC taken in its Meeting No.08/AM19 and 18/AM19 held on 17.07.2018 and 09.10.2018 in cases of M/s Indian Biscuits Manufactures Association, M/s Desai Brothers Ltd., M/s Heemankshi Bakers Private Limited and M/s Ravi Foods Pvt. Ltd., Hyderabad, **it decided to allow Revalidation, EODC and Transferability of 5 DFIA's No.(i) 0910058202 dated 13.11.2013, (i) 0910060195 dated 23.05.2014, (iii) 0910061032 dated 25.09.2014, (iv) 0910061033 dated 25.09.2014 and (v) 0910061671 dated 05.03.2015 subject to the following conditions:**



- i. DFIA holder for exports made prior to 01.08.2013 shall submit undertaking in terms of Para 2 of Public Notice No-35 dated 30.10.2013
- ii. For exports made on or after 01.08.2013, they shall submit (a) Declaration and statement of specific inputs used in the manufacturing of product exported under the subject DFIA in question. (b) an affidavit cum indemnity bond affirming therein that in case any revenue loss noticed in future on account of misdeclaration, they will surrender the same to the government without any protest on demand by RA, and (c) a certificate from Chartered Engineer of respective field certifying specific inputs actually used in the manufacturing of export product exported under the subject DFIA in question.
- iii. At the time of discharge of export obligation (EODC) and endorsement of transferability, RA shall allow only those inputs which have been specifically indicated in the declaration given by exporter and in the certificate of Chartered Engineer.
- iv. RA shall also revalidate the DIA for six months from the date of endorsement.
- v. DFIA holder shall submit application for EODC/Transferability to RA, Concerned within 30 days from the date of uploading of the minutes of the meeting PRC minutes enclosed

The minutes above pertain to one company. A similar relaxation was granted for three additional companies, totalling 10 DFIA's. In the precedent PRC decision, the first and last DFIA were availed in November 2013 and March 2015, respectively; however, in our case, all DFIA's were availed in October 2013.

Quoting the above decision, our company approached PRC within 4 months of upload of minutes via our letter dt. 11.11.2022 seeking parity and similar relaxation for our DFIA's issued in November 2013 (encl. XX). Had we come across the minutes earlier, we would have approached sooner. The PRC heard our matter in meeting 26AM24 dated 17.01.2024 and decided to not accede to our request and observed that we had not submitted any cogent reason / justification in support of our hardships. (encl.)

We decided to appeal the matter submitted a review request via our letter dated 14.11.2024 and our case was heard in meeting 23AM25 dated 31.12.2024 & 14.01.2025 where the committee decided to call us for the PH.

This submission is an addendum to our PRC review request letter. We respectfully urge the committee to reconsider its rejection in light of the contentions set forth herein and in our previous submissions, and to act *ex aequo et bono*.

Out of multiple DFIA's availed since 2010 we only faced issues detailed in this

letter in 2 DFIA's where we here seek PRC's intervention. The issue is attributed to period post notification

Decision: Deferred. Detailed RA Report to be called.

(Action: Applicant/ RA Mumbai)

PH Case No. 05
Ahmedabad

M/s. Global Energyfood Industries Private Limited,

F.No. HQRPRCAPPLY00012195AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request for Review of Rejection of EODC, Revalidation, and Transferability DFIA's against DFIA Authorization No. 0310759033 dated 25/11/2013, 0310759024 dated 25/11/2013, 0310758359 dated 19/11/2013.

The request of the firm was considered in PRC Meeting No.23AM25 held on 31.12.2024 & 14.01.2025 (Case no.58) and it was decided to call the firm for Personal Hearing. Accordingly, PH was afforded on 06.03.2025. Mr.Suresh J, Executive of the firm appeared on behalf of the firm and made the following submissions.

Applicant Statement: We are seeking a PH with the PRC for a matter regarding our EODC and Transferability of DFIA where the limitations in Customs system prevented us from mentioning specific input details in the DFIA Shipping Bills. We have come across a recent PRC precedence where the in an exactly similar case the committee acknowledged the Customs system limitation and had provided relaxation. The detailed representation is enclosed. Encl 0, cover letter, Encl. 1: PRC decision Encl. 2: S/Bill copy with DFIA File number Encl. 3: Notification No. 31 dated 01.08.2013 Encl. 4: PRC Precedence- Case No. 38, Meeting No. 05/AM23 dt. 24.05.2022 Encl. 5: Copy of DFIA and statement of exports.

In the recently uploaded PRC minutes of Meeting No. 23/AM25 dt. 31.12.2024 & 14.01.2025 our matter was heard under Case No. 58, where the committee has called us for a PH.

We have exported under the DFIA scheme with valid shipping bill mentioning license details. However, the EODC is not granted to us due to the inability to mention technical characteristics/ specific input details in our DFIA shipping bills, a systemic limitation already acknowledged by DGFT and DG Systems in 2017. The PRC has previously granted relaxation in identical cases, and we seek parity in decision-making to ensure fair treatment. **This issue only affects 3 DFIA's out of the 75 availed between 2010 to 2025.**



We had submitted our request to the Mumbai RA for EODC & Transferability of our DFIA licenses after timely completion of EO. Despite responding to deficiency letters and making continuous follow-ups until 2021, our matter had not progressed at the RA level. **After coming across numerous precedence set in 2022 by the PRC, we approached the PRC and filed an application in 2022 itself, emphasizing that our DFIA's, all issued in 2013, predate those in the many precedence cases and hence warrant even stronger merit for consideration.**

The restriction imposed by Notification No. 31 (RE-2013) dated 01.08.2013 was the key factor leading to our current situation.

Notification No. 31 (RE-2013) dated 01.08.2013

2. After para 4.1.14 of FTP a new para 4.1.15 is inserted.

"4.1.15 Wherever SION permits use of either (a) a generic input or (b) alternative inputs, unless the name of the specific input(s) [which has (have) been used in manufacturing the export product] gets indicated / endorsed in the relevant shipping bill and these inputs, so endorsed, match the description in the relevant bill of entry, the concerned Authorisation will not be redeemed. In other words, the name/description of the input used (or to be used) in the Authorisation must match exactly the name/description endorsed in the shipping bill. At the time of discharge of export obligation (EODC) or at the time of redemption, RA shall allow only those inputs which have been specifically indicated in the shipping bill."

Notification enclosed

Due to the restrictions imposed in the above notification our company had been unable to redeem our DFIA authorizations and our EODC application is pending since then.

In the PRC meeting 05AM23 dated 24.05.2022 in case no 36, 37, 38 and 39 concerning various companies the PRC relaxed policy condition imposed under Notification 31 dt. 01.08.2013 and allowed EODC, Revalidation and Transferability of the DFIA's.

PRC meeting 05AM23 dated 24.05.2022

Decision: The Committee reviewed the case on the basis of justification furnished by the firm along with the report received from RA, Hyderabad and discussed the matter at length. Keeping in view of earlier decision of PRC taken in its Meeting No.08/AM19 and 18/AM19 held on 17.07.2018 and 09.10.2018 in cases of M/s Indian Biscuits Manufactures Association, M/s Desai Brothers Ltd., M/s Heemankshi Bakers Private Limited and M/s Ravi Foods Pvt. Ltd., Hyderabad, **it decided to allow Revalidation, EODC and Transferability of 5 DFIA's No.(i) 0910058202 dated 13.11.2013, (i) 0910060195 dated 23.05.2014, (iii) 0910061032 dated 25.09.2014, (iv) 0910061033 dated 25.09.2014 and (v) 0910061671 dated 05.03.2015 subject to the following conditions:**



- i. DFIA holder for exports made prior to 01.08.2013 shall submit undertaking in terms of Para 2 of Public Notice No-35 dated 30.10.2013
- ii. For exports made on or after 01.08.2013, they shall submit (a) Declaration and statement of specific inputs used in the manufacturing of product exported under the subject DFIA in question. (b) an affidavit cum indemnity bond affirming therein that in case any revenue loss noticed in future on account of misdeclaration, they will surrender the same to the government without any protest on demand by RA, and (c) a certificate from Chartered Engineer of respective field certifying specific inputs actually used in the manufacturing of export product exported under the subject DFIA in question.
- iii. At the time of discharge of export obligation (EODC) and endorsement of transferability, RA shall allow only those inputs which have been specifically indicated in the declaration given by exporter and in the certificate of Chartered Engineer.
- iv. RA shall also revalidate the DIA for six months from the date of endorsement.
- v. DFIA holder shall submit application for EODC/Transferability to RA, Concerned within 30 days from the date of uploading of the minutes of the meeting
PRC minutes enclosed

The minutes above pertain to one company. A similar relaxation was granted for three additional companies, totalling 10 DFIA's. In the precedent PRC decision, the first and last DFIA were availed in November 2013 and March 2015, respectively; however, in our case, all DFIA's were availed in October 2013.

Quoting the above decision, our company approached PRC within 4 months of upload of minutes via our letter dt. 11.11.2022 seeking parity and similar relaxation for our DFIA's issued in November 2013 (encl. XX). Had we come across the minutes earlier, we would have approached sooner. The PRC heard our matter in meeting 26AM24 dated 17.01.2024 and decided to not accede to our request and observed that we had not submitted any cogent reason / justification in support of our hardships. (encl.)

We decided to appeal the matter submitted a review request via our letter dated 14.11.2024 and our case was heard in meeting 23AM25 dated 31.12.2024 & 14.01.2025 where the committee decided to call us for the PH.

This submission is an addendum to our PRC review request letter. We respectfully urge the committee to reconsider its rejection in light of the contentions set forth herein and in our previous submissions, and to act ex aequo et bono.

Out of 75 DFIA's availed since 2010 we only faced issues detailed in this letter



in 3 DFIA's where we here seek PRC's intervention. The issue is attributed to period post notification.

Decision: Deferred. Detailed RA Report to be called.

(Action: Applicant/ RA Mumbai)

PH Case No.06

M/s. Aarti Drugs Limited, Mumbai

F.No. HQRPRCAPPLY00012137AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Waiver of Procedural requirement as per HBP against various Advance Authorization Numbers.

This is a defer case of PRC Meeting No.22AM25 held on 03.12.2024 and 06.12.2024 (Case No.82) wherein Committee decided to defer the case and seek legible copy of documents attached with the application and Chart stated to be attached but not found available.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. Rajesh Gore, Manager and Mr. Harit Shah, Whole Time Director of the firm appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant Statement: Export prior to issuance of Advance Authorization and Consequential Non Mention of AA No on Deemed Export Invoices. In the cases referred in this application, export is done prior to receiving of Advance License to meet pharm exigencies during COVID and period around it. Total 73 cases are applied for policy relaxation. Initially we applied 27 cases vide following applications, however as additional documents as discussed cannot be attached we are applying de-nova. We are attaching Chart giving the entire link between buyer's invalidation to our export invoices. All of our export invoices has mentioned of ? Buyer's File No ? Buyer's Invalidation Application No ? Buyer's Invalidation No To the extent system takes attachments, we have attached e-Way bills as additional proof of export other than BRC and attested invoices. Should you require hard copy for verification, we shall attend you in person at Delhi office with ? Deemed Export Invoices duly attested ? E-Way Bills ? BRC ? Invalidation Letter of Buyer Your approval will help us regularize advance authorizations with RA at the earliest.

Decision: The Committee went through the submission made by the applicant and heard the applicant and concluded that genuine hardship is there in this case and decided to accede to the request to allow consideration of deemed export



supplies for EO fulfilment. The Committee accordingly decided to relax the provisions of Para 4.27(a) of the Handbook of Procedures, to allow consideration of only those deemed export supplies made prior to generation of file number for an Advance Authorisation for regularisation purpose, in which it is possible for the RA to establish co-relation of Deemed Export supplies with Authorisations issued. Deemed export supply invoices in each case may be cross-checked by RA with the individual invalidation letters issued by RAs of DGFT against which the said supply was made, on the basis of the description of the item and the quantity as well as the buyer's file number, the buyer's invalidation application number and the buyer's invalidation number. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Mumbai)

PH Case No. 07

M/s. Indra Marshal Power Private Limited, Indore

F.No.HQRPRCAPPLY000012205AM25

Meeting No.27AM25 held on 06.03.2025

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

This is a review case of PRC Meeting No.09AM25 held on 26.06.2024 (Case No.11) wherein Committee rejects the case (F.No.HQRPRCAPPLY0000895AM25).

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr.Pranav Jhawar, Director of the firm appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant Statement: We are a MSME Engineering unit. In 2008, we got a contract of Government of Assam, in the Assam Agricultural Competitiveness Project financed by the World Bank and eligible for Deemed Export benefits. The contract was awarded under 10th of January 2008, and it was a condition of the contract that the supply should be made within 100 days of the contract or from opening of the letter of credit. The letter of credit was opened on 7th of March 2008. Our accountant tried to file the online application for Advance Authorization, but could not proceed as the system was asking for details of the Project Authority in Column 20 of ANF4A, whereas the Project Authority Certificate (PAC) was not issued to us. He also contacted the RA of DGFT and he was informed that incomplete application should not be filed. We were really scared as it was our liability to supply the material within 100 days. Once we had obtained the contract, as an MSME we could not take the risk of non- fulfillment as it would be disaster for



us. Although Government of Assam fixed 100 days for completing supply, they did not issue the PAC, without which it was not correct to apply for Advance Authorisation for Deemed Exports. We had to use the material in our stock and through purchase for making the supplies. Only after we completed the supply by 6th of June 2008, (within 100 days) and thereby fulfilled our responsibility, then only Assam Government issued the necessary documents for getting deemed export benefits. The State Project Director (Sh.B. Kalyan Chakravarty, IAS) issued a letter dated 7th August 2008 to the RA of DGFT (Joint Director General of Foreign Trade), in which he informed that the Agricultural Department of Government of Assam has purchased 10000 pumps from us and that under Para 8.2(d) of the Foreign Trade Policy 2004 - 09 and Appendix 27 of Handbook of Procedure Volume 1 for 2004-09, we the suppliers are eligible for deemed export benefits. He further informed that to facilitate the claim of deemed export benefit by us (the supplier), the Director of Agriculture has been specifically authorised to sign the PAC. At that time also we did not have the PAC. We again contacted the RA office and came to know that we can file application for physical exports and then also do Deemed Exports and later regularise. So we filed the online application for supply of 2000 pumps with import on Net to Net basis and generated the E-COM number on 15.08.2024 for physical exports. Within few days the Project Authority Certificate also reached us. We got the Advance Authorisation on 31.07.2008 and made imports in September 2008. When we went for EODC, RA said supplies made prior to E-COM Number are not counted and asked for duty with interest. In our invoices we have mentioned the full details of the contract (No.DAO/AACP/ICB-STW-2006-07 dated 10.01.2008) and also the Buyers Order No. Agri/Engg/AACP/3159/PLICB/2006-07/254 dated 10.01.2008, which pertains to this PAC. These same numbers are stated in Government of Assam's letter dated 7th August 2008 to the RA of DGFT as mentioned above. PAC Number is not mentioned as it was not issued till then. In Invoice we clearly stated that supply is under Deemed Exports for taking Advance Authorisation. Recipient details are also stated. All these were supplies to Government Project. There is direct and clear evidence of correlation between the authorisation issued to us and the supplies made. Government of Assam's letter is also clear on the subject. It is addressed to RA of DGFT and says that we are eligible for Deemed Export benefits. Please give relaxation for not taking E-COM reference prior to import as we are facing great difficulty as we are not able to close the case despite making supplies to World Bank aided Government Project.

RA report/ Comments forwarded by ECA Division were seen.

Letter dated 7th August, 2008 from State Govt. of Assam to the RA of DGFT was also seen.

Decision: The Committee went through the submission made by the applicant and heard the applicant and concluded that genuine hardship is there in this case and decided to accede to the request to allow consideration of deemed export supplies for EO fulfilment. The Committee accordingly decided to relax the provisions of Para 4.27(a) of the Handbook of Procedures, to allow consideration of those deemed export supplies made prior to generation of file number for Advance

Authorisation for regularisation purpose, in which it is possible for the RA to establish co-relation of Deemed Export supplies with Authorisations issued. The Buyer Order No. and Reference No. in the self attested deemed export supply invoices may be cross-checked by RA with the Purchase Order No. and Contract No. in the Project Authority Certificate issued by the Project Authority, and Invoice Numbers taken into consideration should have been duly mentioned in the Payment Certificates issued by Project Authority. The firm shall approach RA within 30 days from the date of remanding back of case by DGFT HQ subsequent to review of O-I-O.

(Action: Applicant/ RA Indore/ECA Division in DGFT HQrs)

PH Case No.08
Chennai

M/s. Prasad NC Machine Systems Private Limited,

F.No.HQRPRCAPPLY00007493AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request for Nexus related issues against EPCG Authorization No. 0430011484 dated 25.07.2012, 0430011981 dated 17.12.2012, 0430012784 dated 30.07.2013, 0430014093 dated 30.09.2014.

The request of the firm was considered in PRC Meeting No.19AM25 held on 16.10.2024 (Case No.22) and it was decided to call the firm for **Personal Hearing**. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. K. Sivakumar, Director of the firm appeared through Video Conferencing on behalf of the firm and made the following submissions:

Applicant's statement: In the year 2015, our bankers, Indian Overseas Bank (IOB) were moved into the Prompt Corrective Action (PCA) framework by the Reserve Bank of India. As you may be aware, Banks which are put under the PCA framework are restricted from lending freely and are constrained in their operations. This further compounded the challenges faced by PNC as we were unable to draw additional limits from IOB to execute our orders. This coupled with cancellation of orders, meant that PNC was on the brink of insolvency.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length and decided to defer the case.

(Action: Applicant)



PH Case No. 09 **M/s. P K Enterprises, Uttar Pradesh**

F.No.HQRPRCAPPLY00007159AM25

Meeting No.27AM25 held on 06.03.2025

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

The request of the firm was considered in PRC Meeting No.19AM25 held on 16.10.2024 (Case No.08) and it was decided to call the firm for **Personal Hearing**. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. P.K. Jain and Mr. Samyak Jain appeared on behalf of the firm and made the following submissions:

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

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. The Committee noted that the applicant may have faced difficulty beyond their control. The Committee accordingly decided to accede to the request of the firm to allow relaxation for difference in the description of export product in Shipping Bills and consideration of deemed export supplies by taking into consideration the payment received from the third party for the packing material supplied. This shall be subject to compliance of other conditions for third party export and also that packing material should have been reflected in the Shipping Bills along with final export item description.

(Action: Applicant/ CLA Delhi)

PH Case No. 10 **M/s. Pennar Industries Limited, Hyderabad**

F.No.HQRPRCAPPLY00004570AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request for reopening of File Rejected without Valid Reason and Grant



of SEIS.

The request of the firm was considered in PRC Meeting No.19AM25 held on 16.10.2024 (Case No.06) and it was decided to call the firm for **Personal Hearing**. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. T. Venkateswara Rao, Consultant appeared on behalf of the firm and made the following submissions:-

Applicant's statement: We are to inform you that M/s. Pennar Engineered Building Systems Ltd., by virtue of NCLT order dated 08.05.2019 got merged with M/s. Pennar Industries Limited. Accordingly we have merged the IECs of both companies by submitting the NCLT order dated 08.05.2019. The IEC Merger was approved by RA, Hyderabad only. So, RA, Hyderabad is very much aware of the MERGER of both companies. Under IEC details of DGFT website the status of IEC is showing as MERGER. Whereas, without even seeking clarification from us or from their own records or issuing any notice or any Personal Hearing, our SEIS application was REJECTED showing the above as discrepancy inspite of MERGER approved by RA, Hyderabad himself. This is gross injustice. Hence, we hereby request your good selves to kindly consider this as an APPEAL against Injustice occurred to us and grant the SEIS as applied for and oblige.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. The Committee noted that the applicant may have faced difficulty beyond their control and accordingly decided to refer the matter to Policy-3 Division for resolution.

(Action: Applicant/ Policy-3)

PH Case No. 11

M/s. Pennar Industries Limited, Hyderabad

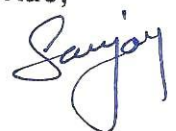
F.No. HQRPRCAPPLY00004571AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request for reopening of File Rejected without Valid Reason and Grant of SEIS.

The request of the firm was considered in PRC Meeting No.19AM25 held on 16.10.2024 (Case No.07) and it was decided to call the firm for **Personal Hearing**. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. T. Venkateswara Rao,



Consultant appeared on behalf of the firm and made the following submissions:-

Applicant's statement: We are to inform you that M/s. Pennar Engineered Building Systems Ltd., by virtue of NCLT order dated 08.05.2019 got merged with M/s. Pennar Industries Limited. Accordingly we have merged the IECs of both companies by submitting the NCLT order dated 08.05.2019. The IEC Merger was approved by RA, Hyderabad only. So, RA, Hyderabad is very much aware of the MERGER of both companies. Under IEC details of DGFT website the status of IEC is showing as MERGER. Whereas, without even seeking clarification from us or from their own records or issuing any notice or any Personal Hearing, our SEIS application was REJECTED showing the above as discrepancy inspite of MERGER approved by RA, Hyderabad himself. This is gross injustice. Hence, we hereby request your good selves to kindly consider this as an APPEAL against Injustice occurred to us and grant the SEIS as applied for and oblige.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. The Committee noted that the applicant may have faced difficulty beyond their control and accordingly decided to refer the matter to Policy-3 Division for resolution.

(Action: Applicant/ Policy-3)

PH Case No.12

M/s. Prakash Exports, Kerala

F.No. HQRPRCAPPLY00000299AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request for revalidation of Authorization/Certificate against Advance Authorization No. 5310019104 dated 05.07.2016.

This is a defer case of PRC Meeting No.19AM25 held on 16.10.2024 (Case No.05) wherein Committee decided to defer the case. Firm is asked to submit an exhaustive write-up substantiating their statement and submit documents supporting their claim regarding natural calamity and difficulty. Availability of import product which is to be exported may be stated. Request has to be filed separately for each firm.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. Prakash Nair, Managing Partner, Mr. Pratyush Prakash Nair, Managing Partner and Mr. Pradyum Pratap Nair, Managing Partner appeared on behalf of the firm and made the following submissions:



Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. Advance Authorization no. 5310019104 dated 05/07/2016, we could not fulfil the export obligation within the stipulated time (including the extension of time) due to 2018 floods in Kerala. now we are requesting for extension of time so that with our new exports we can fulfill the obligation and this aa can be applied for redemption.

Our submission in April 2024, of the application with PRC – DGFT is for seeking permission to fulfill our Export Obligation for all three companies and allowing time up to 24 months for the same for the entire quantity of imports without excluding or delisting the LDC imports.

We bring to your kind attention that initially in Oct 2023, we applied with PRC for a time extension for our advance authorizations after delisting LDC imports from the total imports. However, in March 2024, Vishakapatnam customs verbally confirmed that documentation for LDC imports is not traceable.

Justifying the rationale for seeking an extension of time:

As submitted to the Hon'ble Commerce Minister, in our appeal during the meeting in last Oct 2023, our exports were disrupted due to the 2018-2019 Kerala Floods and there were some lapses committed by the exports handling team in addressing the shortfalls on time for which we kindly request you to grant time for fulfilling our Export Obligation. We are writing to express our sincere gratitude for the patient hearing you provided via video conference on 16 October 2024. During the proceedings, you graciously offered to extend the time frame conditionally for us to fulfill our pending obligation for Vijayalaxmi Cashew group of companies, which includes Prakash Exports and Sunfood Corporation.

As requested, we submitted our documents on 26 November 2024, detailing the severe impact of the natural calamity that affected us during that period.

Name	PRC Reference No.	Advance Authorization No.	Dated
Prakash Exports	HQRPRCAPPLY00000299AM25	5310019104	5.7.16
Prakash Exports	HQRPRCAPPLY00000300AM25	5310019335	21.4.17
Total			
Sun Food Corp.	HQRPRCAPPLY00000301AM25	5310019103	5.7.16
VLC	HQRPRCAPPLY00000314AM25	5310019233	25.10.16



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RA Report and Order dated 03.10.2018 issued by the Disaster Management Department, Govt. of Kerala was perused.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case and accordingly decided to accede the request of the firm and extend the EO period against the Advance Authorisation Nos. 5310019104, 5310019335 (of M/s Prakash Exports), 5310019103 (of M/s Sun Food Corp.) and 5310019233 (of M/s Vijaya Laxmi Cashew) for the period of 1 year from the date of endorsement subject to payment of composition fees as per Policy provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Kochi)

PH Case No.13

M/s. Dhvani Polyprints Private Limited, Mumbai

F.No. HQRPRCAPPLY00008236AM24

Meeting No.27AM25 held on 06.03.2025

Subject: Request for Revalidation of Advance Licence - review against Advance Authorization No. 0310838416 dated 22.09.2020.

The request of the firm was considered in PRC Meeting No.19AM25 held on 16.10.2024 (Case No.03) and it was decided to call the firm for **Personal Hearing**. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. Sanjay Roongta, Director and Mr. Nitin Mehta, Indirect Taxes Incharge appeared on behalf of the firm and made the following submissions:-

Applicant's statement: We refer to minutes of PRC meeting which read as ?The committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that authorization had already been redeemed. Accordingly, it decided to reject the case.? We wish to draw your attention to our application wherein we have opted for Personal hearing and paid the necessary fee in terms of Para 2.60 of FTP 2023. We were not offered the chance to present our case in person before the PRC. Our case was decided unilaterally without giving us hearing. Moreover it seems that our written



submission was not understood properly by the committee. The case was about our inability to execute the earlier acceptance of PRC in the same case which read as ? The Committee went through justification provided by the applicant and discussed the matter at length and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement in the proportionate to the export already made against Advance Authorization No 0310838416 dated 22.09.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting? The EDI modules limitation caused a bottleneck which was beyond our control and hence we were forced to approach the PRC again. We are once again enclosing earlier and current minutes for your ready reference with a prayer to give us personal hearing.

Comments of EGTF was also seen.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. The Committee noted that applicant is facing difficulty beyond their control and decided to refer the matter to EGTF Division to check the facts quoted by the firm and if found correct, to resolve the issue. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ EGTF Division/ RA Mumbai)

PH Case No.14

M/s. Dhvani Polyprints Private Limited, Mumbai

F.No.HQRPRCAPPLY00008240AM24

Meeting No.27AM25 held on 06.03.2025

Subject: Request for Revalidation of Advance Licence - review against Advance Authorization No. 0311015966 dated 29.06.2022.

The request of the firm was considered in PRC Meeting No.19AM25 held on 16.10.2024 (Case No.04) and it was decided to call the firm for **Personal Hearing**. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr.Sanjay Roongta, Director and Mr. Nitin Mehta, Indirect Taxes Incharge appeared on behalf of the firm and made the following submissions:-

Applicant's statement: We refer to minutes of PRC meeting which read as ?The committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that authorization had already been redeemed. Accordingly, it decided to reject the case.? We wish to draw your



attention to our application wherein we have opted for Personal hearing and paid the necessary fee in terms of Para 2.60 of FTP 2023. We were not offered the chance to present our case in person before the PRC. Our case was decided unilaterally without giving us hearing. Moreover it seems that our written submission was not understood properly by the committee. The case was about our inability to execute the earlier acceptance of PRC in the same case which read as ?The committee went through the justification made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed revalidation for a further period of 6 months from the date of endorsement against advance authorization no 0311015966 dated 29.06.2022. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.? The EDI modules limitation caused a bottleneck which was beyond our control and hence we were forced to approach the PRC again. We are once again enclosing earlier and current minutes for your ready reference with a prayer to give us personal hearing.

Comments of EGTF was also seen.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. The Committee noted that applicant is facing difficulty beyond their control and decided to refer the matter to EGTF Division to check the facts quoted by the firm and if found correct, to resolve the issue. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ EGTF Division/ RA Mumbai)

PH Case No. 15
Mumbai

M/s. Scorodite Stainless India Private Limited,

F.No. HQRPRCAPPLY00004521AM25

Meeting No.27AM25 held on 06.03.2025

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

The request of the firm was considered in PRC Meeting No.19AM25 held on 16.10.2024 (Case No.01) and it was decided to call the firm for **Personal Hearing**. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. S.P. Sanghvi, Director of



the firm appeared on behalf of the firm and made the following submissions:-

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

Order of NCLT was seen.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case and accordingly decided to accede to the request of the firm and allow extension of EOP against Advance Authorization No. 0310742969 dated



26.07.2013, 0310765128 dated 08.01.2014, 0310789656 dated 25.09.2014, 0310751690 dated 30.09.2013, 0310744577 dated 08.08.2013, 0310740118 dated 03.07.2013, 0310715215 dated 20.11.2012, 0310723863 dated 13.02.2013 for a period of 1 year from the date of endorsement subject to payment of composition fees as per Policy provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Mumbai)

PH Case No. 16
Chennai

M/s. Saimirra Innopharm Private Limited,

F.No.HQRPRCAPPLY00003156AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request for extension of EOP against Advance Authorization No. 0410162454 dated 02.11.2016, Advance Authorization No. 0410162758 dated 31.01.2017.

The request of the firm was considered in PRC Meeting No.19AM25 held on 16.10.2024 (Case No.10) and it was decided to call the firm for **Personal Hearing**. However, no one appeared on behalf of the firm. The Committee decided to defer the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. S. Venkatraman, Manager (Exports and Imports) appeared through Video Conferencing on behalf of the firm and made the following submissions: -

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. We refer to the above and would like to bring it to your kind attention that the above Authorizations were awarded for us on different date by The Zonal Joint Director General of Foreign Trade The JDGFT), Chennai for import of Sitagliptin Phosphate Monohydrate totalling 257.590 Kgs. under Customs Notification No.:018/2015 dt. 01.04.2015. On completion of Import of raw materials 256.320 Kgs. against the said authorizations and on fulfilment of Export Obligation to certain extent, we have received a Legal Notice from the Counsel of M/s. Merck Sharp & Dohme (MSD) Corp, a Pharmaceutical Company asking us to put on hold our trade dealings with respect to this product mentioning the ownership for this product, Sitagliptin, duly patented by them who are situated in New Jersey, United States of America. The legal notice shook us badly and pushed ourselves to proceed legally before the Court of Law, In the High Court of Delhi, New Delhi. Subsequent to the same, the legal proceedings was initiated which ended up against us. Due to this verdict, we were not permitted to deal with this product/ingredient until July 2022. Now we are relieved of this verdict as all the Pharmaceutical Manufacturers in India are free to deal with this ingredient and its salts in any formulations for usage in Domestic Market or for Overseas supplies as

the patent for this ingredient, SITAGLIPTIN, enjoyed by M/s. MSD Pharmaceutical Company hitherto is now permitted for others as well as the incubation period for this products is completed. Now we embark on the challenges which we have encountered due to the above facts as explained which resulted in non-execution of certain Export Orders against the said Authorizations as we had to wait for a longer period to get relief as the product which we preferred to deal in was patented until July 2022. We narrate below the Authorization-wise details for your perusal and benign consideration. To add fuel to the fire, when we have preferred Advance Authorization No.:0410162454 dt. 02.11.2016: To add fuel to the fire, when we have preferred application for the cited Advance Authorization with The JDGFT, Chennai, the consumption of ingredient was wrongly claimed in Licence Number 0410162454 dt. 02.11.2016. The referred imported ingredient, Sitagliptin Phosphate Monohydrate needs to be converted as Sitagliptin before being used for making final product, the process of which involves heavy yield loss to the tune of 22.18%. For example, for manufacturing 50 mg tablets of Sitagliptin, we require 64.25 mg of Sitagliptin Phosphate Monohydrate, the veracity of which can be ascertained as per the enclosed Drug Licence. Advance Authorization No.:0410162758 dt. 31.01.2017: This Authorization also pertains to the same ingredient as per earlier Authorization No.:0410162454 dt. 02.11.2016. Unlike above Authorization, in this Licence, the yield loss workings, i.e. 64.25mg of Sitagliptin Phosphate Monohydrate for manufacture of 50 mg tablets of Sitagliptin has been correctly applied by us and approved by the ZADGFT, Chennai while issuing the Authorization. Apart from this yield loss, we are genuinely entitled for wastage of 2% under SION SI.No.:A412 which we failed to add in our application while preferring Authorization. At this juncture and in connection of the above, we request your good-office to accord your consent for the following request. 1. Extension in Export Obligation Period for six months in Advance Authorization Number 0410162454 dt. 02.11.2016 for the quantity of 179.475 Kgs. 2. Consideration of Yield Loss workings, i.e. 64.25 mg required for manufacture of 50 mg of Sitagliptin Tablets / 128.50 mg required for manufacture of 100 mg of Sitagliptin Tablets 3. Inclusion of wastage under SION SI.No.:A412 in Authorization Number 0410162758 dt. 31.01.2017 4. Clubbing of cited two Authorizations at the time of closure of said Authorizations

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case and accordingly decided to accede the request of the firm and allowed EOP extension for 6 months against Advance Authorisation No. 0410162454 dated 02.11.2016 from the date of endorsement subject to payment of composition fees as per Policy provisions. For issues pertaining to yield loss computation and wastage, applicant is permitted to approach NC which may examine and resolve the issue. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Chennai/ Norms Committee)



PH Case No.17

M/s. Jindal Saw Limited, Delhi

F.No.HQRPRCAPPLY00012189AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Clubbing of Authorizations against Advance Authorization No. 0510332301 dated 22/08/2012, 0510385527 dated 11/05/2014.

The request of the firm was considered in PRC Meeting No.25AM25 held on 19.02.2025 (Case no.20) and it was decided to call the firm for Personal Hearing. Accordingly, PH was afforded on 06.03.2025. Mr. K.C.Gupta, Group Head Indirect Taxation and Mr. Mahinder Singh Thakur, Manager Indirect Taxation of the firm appeared on behalf of the firm and made the following submissions:-

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. For clubbing of subjected two Annual Advance Authorization, a relaxation of 2 months and 9 days in issuance of 2nd Annual Advance Authorization and 8 months relaxation in import made under 2nd Annual Advance Authorization is required from the condition laid down in Para 4.38 (iv) of HBP 2015-20 for regularization/redemption purpose only. As per first condition of para 4.38 (vi) of HBP only such authorizations shall be clubbed which have been issued within 18 months from the date of issue of earliest authorization. In the given case, 2nd Annual AA is issued on dated 01.05.2014 beyond permissible limit period 22.02.2014. A relaxation of 2 months & 9 days should be permitted to us. As per second condition para 4.38 (vi) of HBP upon clubbing only import made within 30 months from the date of issue of earliest authorization shall be considered. In the given case, last import in the 2nd Annual AA dated 01.05.2014 is made on 12.10.2015 beyond permissible limit period 22.02.2015. A relaxation of 8 months should be permitted to us.

As per Para 4.39(b) Validity of Advance Authorization for supplies under Chapter-7 of FTP shall be co-terminus with contracted duration of project execution or 12months from the date of issue of Authorization, whichever is later. For clubbing purpose restriction of 30 months is not logical.

As per Public Notice 40 dt. 12.02.2024 Authorization shall be clubbed which have been issued within 24 months from the date of earliest authorization. However the period of second condition of Para 4.36 (VI) of HBP with regard to import has not been being extended by the DGFT.

In our case where deemed export under project authority certificates are executed more than 5 years, the restriction of 30 months period in import is not practical. PRC earlier granted similar relaxation of Para 4.36 for redemption/regularization purpose.

Decision: Deferred.

(Action: Applicant)



PH Case No.18

M/s. India Crank Manufacturing Co., Rajkot

F.No.HQRPRCAPPLY00004728AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request to kindly allow the benefit of reward scheme DEPB FMS FPS incremental MEIS RODTPE.

This is review case of PRC Meeting No.17AM25 held on 03.10.2024 (Case No.23) wherein Committee decided to rejects the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. Jignesh Raychura appeared on behalf of the firm and made the following submissions:-

Applicant's statement: Allow reward scheme benefit of DEPB, FMS, FPS, incremental, MEIS, RODTEP for our IEC no. 2407000943 as same is removed from the DEL list. We were not above to get the above said reward as our IEC was in del list but now same is removed from the del list. respected sir, we have imported the capital goods vide EPCG no. 2430000900 dated 05.03.2008. Please note that we were not aware of EPCG EODC conditions of the policy and we have exported the goods under the EPCG scheme but not as per the cut mentioned as per the EPCG script export goods list and hence DGFT have not accepted our EODC application and added our IEC to DEL alert list. Further, as the amnesty scheme declared by the DGFT we have submitted the application for the same and paid the applicable duty with interest than after DGFT have accepted our EPCG amnesty application and issued closer certificate for EODC of EPCG and after that DGFT have removed our IEC from the del alert list. now as our IEC removed from the del alert list, we are here by requesting you to kindly allow the reward scheme benefit of DEPB, FMS, FPS, incremental, MEIS, RODTPE for applicable under our above said IEC for listed shipping bills. In so many cases, the benefit for the reward scheme was allowed by the PRC committee of the DGFT after removal of IEC from the DEL alert list. Therefore, we are also requesting for the same for our present case. We are here by requesting you to kindly provide the personal hearing.

Decision: The Committee heard and reviewed the case on the basis of submission made by the applicant and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain the rejection of the earlier decision of PRC Meeting No.17AM25 held on 03.10.2024 (Case No. 23).

(Action: Applicant)

PH Case No.19

M/s. Mantora Oil Products Private Limited, Kanpur



F.No.HQRPRCAPPLY00004732AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request for revalidation of Scrip against MEIS Scrip No. 2719009557 dated 06.07.2019.

This is review case of PRC Meeting No.17AM25 held on 03.10.2024 (Case No.21) wherein Committee decided to reject the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. Jignesh Raychura appeared on behalf of the firm and made the following submissions:-

Applicant's statement: Request to extend the validity of MEIS script no. 2719009557 dated 06.05.2019 Rs. 1079899.00 as same was expired due to the problem at DGFT's online IEC to IEC script transfer system and also due to clerical /arithmetical /mistake / error as Kandla customs have issued wrong registration number to the said MEIS script and same mistake or error rectify by the Kandla customs by issuing certificate dated 26.02.2024 vide din no. 20240271ML000031363f but after the expiry of MIES script validity dated 05.05.2021. Please note that we M/s. Mantora oil products private limited (IEC no. 0688012809) have purchase the above said MEIS script from M/s. Pravesh export private limited (IEC no. 50130021096) and have issued the TRA from Mihan SEZ (inkrm6 i.e non-edi custom/port) for Rs. 1079899.00 to kandla sea port (inixy1 i.e. edi custom/port). All the relevant documents of MEIS scripts are attached with the clarification letter issued by the kandla customs. please also note the reasons why the MEIS script was expired with out utilization. 1. please note that to use the MEIS script for duty payment at customs, DGFT have introduce the new system for transfer of MEIS from one iec no to another iec no by using Adhar OTP or digital signature but due to technical issue above said script was not showing for the transfer at that DGFT system and online transfer of MEIS at the DGFT system was not possible and therefore custom was not ready to debit the said MEIS script for duty payment and therefore to solve this issue we have filed the matter to DGFT vide request no. 20210447864 dated 09.04.2021 and it was closed giving without proper resolution on 30.06.2021 after the expiry of validity of the script. 2. please note that TRA no. 56 dated 18.02.2021 issued from Mihan SEZ (inkrm6 i.e non-edi custom/port) for Rs. 1079899.00 to kandla sea port (inixy1 i.e. edi custom/port) same was register in the edi system vide MEIS script no. 2719009557 dated 06.05.2019 reg. no. 3000863749 dated 26.02.2021 but after register the said MEIS at kandla customs system was not showing and allowing the said MEIS script for debit of duty. further Kandla customs have issue certificate dated 26.02.2024 vide din no. 20240271ml000031363f under section 154 of customs act stating that the registration no 3000863740 dated 26.02.2021. please note details of section 154 of customs act is as under correction of clerical errors, etc. ?clerical or arithmetical mistakes in any decision or order passed by the central government, the board or

any officer of customs under this act, or errors arising therein from any accidental slip or omission may, at any time, be corrected by the central government, the board or such officer of customs or the successor in office of such officer, as the case may be. As discussed above the MEIS script validity (i.e. 0505.2021) was lapse due to above reasons, further customs department have issued the certificate under section 154 of customs act and rectify the clerical mistake and or error by issuing certificate dated 26.02.2024 vide din no. 20240271ml000031363f and also DGFT help-desk have given the improper resolution after the expiry date of MEIS script and closed on 30.06.2021. we are here by requesting you kindly accept our request for extension of validity of the said MEIS script. Kindly provide personal hearing.

Decision: The Committee heard and reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and decided to refer the matter to Policy-3 Division for further examination and resolution if possible.

(Action: Applicant/ Policy-3)

PH Case No.20

M/s. Shahi Exports Private Limited, Delhi

F.No.HQRPRCAPPLY000011033AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request for closure of Authorizations against Advance Authorization No. 0510403302 dated 03.07.2017.

This is review case of PRC Meeting No.12AM25 held on 01.08.2024 (Case No.30) wherein Committee decided to maintain decision of PRC Meeting No.06/AM25 held on 30.05.2024 (Case No. 51).

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. However, no one appeared on behalf of the firm.

Applicant's statement: Request for relaxation of policy to consider six shipping bills under Advance Authorization where the Authorization number could not be mentioned because of technical error in the customs software. Reference: Advance Authorization No 0510403302 dated 03.07.2017 issued from CLA File No: 05/28/095/00020/AM18Dear Sir, We introduce ourselves as a Five Star Export House having export turnover of more than \$ 1 billion in the year ending 31st March, 2024. We are also categorized as an AEO. Most of our buyers are international brands like GAP, H&M, M&S, Target, Khols, and Walmart etc.2. In 2017, we got an export order from KOHLS, USA to export Ladies blouses made out of 100% Rayon woven printed fabric GSM 125. As the Fabric was as per



buyers specifications, we needed to import the same. For this purpose we obtained from CLA a Special Advance Authorization No 0510403302 dated 03.07.2017 for import of 8529 sq. mtrs. Fabric for a CIF value of \$ 10,469 to be used for manufacture and export of 3899 pcs. Ladies blouses for an FOB value of \$ 22,068. On 5th Aug.2017, we imported 8217 sq. mtrs. Fabric for \$ 10,097.3. Whole of the export obligation (3899 Pcs.) was fulfilled by making export from IGI Air Cargo through six shipping bills as per details below:

S.No	Shipping bill no	Date	Invoice No.	Blouse Pcs.	Fabric consumed (Sqm.)	FOB Value(\$)	Date of realization
1	7967814	11-08-17	788	1000	2020	6300.00	08.11.17
2	7967816	11-08-17	789	1000	2050	5540.00	08.11.17
3	7967796	11-08-17	790	304	623.2	1720.64	08.11.17
4	7967812	11-08-17	791	304	614.08	1951.68	20.09.17
5	7967873	11-08-17	792	1000	2240	3580.00	08.11.17
6	7967809	11-08-17	794	304	680.96	1124.80	08.11.17
	TOTAL			3912	8228.24	20217.12	

4. Details of Hardship: Unfortunately, the Customs system was completely down at the time of filling of the shipping bills. The system was not fetching data of any of Advance Authorization. We were getting negative acknowledgement for all our above said shipping bills and this problem continued for 3-4 days at INDEL4 port. We met with technical team at INDEL4 port and discussed the matter at length but no resolution was given to us. The Deputy Commissioner of Customs at INDEL4 port also confirmed the glitch in system. The customs authorities advised us to either wait or to make the export shipments under FREE shipping bills. As the order delivery date was expiring, we were left with no option but to file the shipping bills under scheme code 00. Copy of emails exchanged with our CHA is enclosed. We also intimated this situation to ADG CLA New Delhi vide our letter acknowledged on dated 24rd Sept. 2021 (Intimation letter & acknowledgement enclosed). 5. You would kindly observe that we had to ship the export under FREE shipping bills (code 00) without any fault of ours. Due to this procedural error at the Customs end we are facing genuine hardship in getting our case closed in CLA. Keeping in view the above, we request the committee to help us by considering the above six shipping bills under Advance Authorization scheme (code 64). It is certified that we have not claimed any DBK on the inputs imported under this Authorization.

Decision: Deferred as no one appeared for PH.

(Action: Applicant)

PH Case No.21

M/s. Vedanta Limited, Delhi



F.No. HQRPRCAPPLY00005785AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request for extension of validity period of Target Plus Scrip against Target Plus Scheme Authorization No. 0310839797 dated 24.03.2021.

The request of the firm was considered in PRC Meeting No.26AM25 held on 25.02.2025 (Case no.23) and it was decided to call the firm for **Personal Hearing**. Accordingly, PH was afforded on 06.03.2025.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. However, no one appeared on behalf of the firm.

Applicant Statement: Target Plus Scrip pertains to incremental exports made by the Company in FY 2005-06 and were issued under Para 3.7 of FTP: 2004-09. The said scrip was granted only on 24.02.2021 (expiring on 23.02.2023) after long drawn legal battle in Supreme Court. The Company is in genuine hardship to completely utilize the Target Plus Scrip against payment of BCD only which is only miniscule portion of the total Customs duty paid by the Company. Please refer to the letter annexed to this application for the detailed reasons.

Decision: Deferred on the request of Applicant.

(Action: Applicant)

PH Case No.22 M/s Kalp Impex, Maharashtra

F.No. HQRPRCAPPLY0009079AM24

Meeting No.27AM25 held on 06.03.2025

Subject: Request for removal of AU Condition of Import License 0550001577 dated 20.08.2009.

The request of the firm was considered in PRC Meeting No.26AM25 held on 25.02.2025 (Case no.18) and it was decided to call the firm for **Personal Hearing**. Accordingly, PH was afforded on 06.03.2025. Advocate Mangalamber Dwivedi (Amar Legal Advocates) appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant Statement: We have been issued above license with AU condition for import of 1069.300 MTs of Maize, through STC for CIF value of Rs. 2,97,15,856 (USD 617169) under para 2.11 of FTP 2009-14e r/w Para 2.59 of HBP.



Accordingly, the said license was utilized for importation of said import items during 2009-10. However, Customs intervened and adjudicated the issue for violation of AU condition by passing an OIO dt 28.02.2017 after issuing a Notice dt 09.10.2013. Aggrieved by the said OIL, applicant preferred an appeal before Hon'ble CESTAT, Mumbai, vide appeal no.87321 of 2017. This is also to mention that Ld Jt.DGFT, CLA, New Delhi also issued a SCN dt 27.07.2023, however as per our knowledge the said SCN is not adjudicated so far. These submissions are being made by the applicant in light of order passed by Hon'ble Bombay High Court on 09.12.2024 (uploaded on 10.12.2024) in support of removal of Actual User conditions in the captioned license(s) issued for import of maize (pop-corn Exim Code 10059000) under the Tariff Rate Quota Scheme in terms of para 2.11 of the FTP r/w Para 2.59 of the HBP Vol.1. The importers crave leave to submit copy of WP if required by Ld.PRC. In view of the above, being an identical case with complete merits, the applicants filed application for relaxation of AU condition in the subject import license. The Hon'ble PRC in its meeting No.01AM25 dt 04.04.2024 considered the same and rejected the case. The Hon'ble High Court directed petitioners to apply to PRC a proper application as per procedure within four week time and with direction to DGFT/PRC to dispose of application as expeditiously as possible and in event three months from the date of this order.

Comments of PC-2 were also seen, in which it was brought to notice that AU condition had been imposed as per the declarations made in the application form ANF-2B by the STE on behalf of the petitioner, as well as other inputs provided in the application regarding factory address and end products.

Decision: Deferred for further inputs from PC2.

(Action: Applicant/ PC2)

PH Case No. 23

M/s. Harimohan Agro Industries, Maharashtra

F.No. HQRPRCAPPLY00012414AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Removal of AU condition against Tariff Rate Quota Authorization No. 0550001826 dated 05/07/2010.

The request of the firm was considered in PRC Meeting No.26AM25 held on 25.02.2025 (Case no.93) and it was decided to call the firm for Personal Hearing. Accordingly, PH was afforded on 06.03.2025. Advocate Mangalamber Dwivedi (Amar Legal Advocates) appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant Statement: We have been issued above license with AU condition for import of 1040 MTs of Maize, through STC for CIF value of Rs. 27,372,800 (USD 582400) under para 2.11 of FTP 2009-14 r/w Para 2.59 of HBP. Accordingly, the

said license was utilized for importation of said import items during 2009-10. However, Customs intervened and adjudicated the issue for violation of AU condition by passing an OIO dt 28.02.2017 after issuing a Notice dt 09.10.2013. Aggrieved by the said OIL, applicant preferred an appeal before Hon'ble CESTAT, Mumbai, vide appeal no.87321 of 2017. This is also to mention that Ld Jt.DGFT, CLA, New Delhi also issued a SCN dt 27.07.2023, however as per our knowledge the said SCN is not adjudicated so far. These submissions are being made by the applicant light of order passed by Hon'ble Bombay High Court on 09.12.2024 (uploaded on 10.12.2024) in support of removal of Actual User conditions in the captioned license(s) issued for import of maize (pop-corn Exim Code 10059000) under the Tariff Rate Quota Scheme in terms of para 2.11 of the FTP r/w Para 2.59 of the HBP Vol.1 The importers crave leave to submit copy of WP if required by Ld.PRC. In view of the above, being an identical case with complete merits, the applicants filed application for relaxation of AU condition in the subject import license. The Hon'ble PRC in its meeting No.01AM25 dt 04.04.2024 considered the same and rejected the case. The Hon'ble High Court directed petitioners to apply to PRC a proper application as per procedure within four week time and with direction to DGFT/PRC to dispose of application as expeditiously as possible and in event three months from the date of this order.

Comments of PC-2 were also seen.

Decision: Deferred for further inputs from PC2.

(Action: Applicant)

PH Case No.24

M/s. Jawahar Lal & Sons, Indore

F.No. HQRPRCAPPLY00012419AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Removal Of AU Condition against TRQ Authorization No. 0550001614 dated 06/10/2009, 0550001822 dated 26/04/2010.

The request of the firm was considered in PRC Meeting No.26AM25 held on 25.02.2025 (Case no.94) and it was decided to call the firm for Personal Hearing. Accordingly, PH was afforded on 06.03.2025. Advocate Mangalamber Dwivedi (Amar Legal Advocates) appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant Statement: We have been issued above license with AU condition for import of 498.980 MTs of Maize, through STC for CIF value of Rs. 136,46,622 (USD 283652.40) under para 2.11 of FTP 2009-14e r/w Para 2.59 of HBP. Accordingly, the said license was utilized for importation of said import items during 2009-10. However, Customs intervened and adjudicated the issue for violation of AU condition by passing an OIO dt 28.02.2017 after issuing a Notice dt 09.10.2013. Aggrieved by the said OIL, applicant preferred an appeal before



Hon'ble CESTAT, Mumbai, vide appeal no.87321 of 2017. This is also to mention that Ld Jt.DGFT, CLA, New Delhi also issued a SCN dt 27.07.2023, however as per our knowledge the said SCN is not adjudicated so far. These submissions are being made by the applicant light of order passed by Hon'ble Bombay High Court on 09.12.2024 (uploaded on 10.12.2024) in support of removal of Actual User conditions in the captioned license(s) issued for import of maize (pop-corn Exim Code 10059000) under the Tariff Rate Quota Scheme in terms of para 2.11 of the FTP r/w Para 2.59 of the HBP Vol.1 The importers crave leave to submit copy of WP if required by Ld.PRC. In view of the above, being an identical case with complete merits, the applicants filed application for relaxation of AU condition in the subject import license. The Hon'ble PRC in its meeting No.01AM25 dt 04.04.2024 considered the same and rejected the case. The Hon'ble High Court directed petitioners to apply to PRC a proper application as per procedure within four week time and with direction to DGFT/PRC to dispose of application as expeditiously as possible and in event three months from the date of this order.

Comments of PC-2 were also seen.

Decision: Deferred for further inputs from PC2.

(Action: Applicant)

PH Case No.25

M/s. Jawahar Exim Limited, Mumbai

F.No. HQRPRCAPPLY00012421AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Removal Of Au Condition against TRQ Authorization No. 0550001575 dated 20/08/2009.

The request of the firm was considered in PRC Meeting No.26AM25 held on 25.02.2025 (Case no.95) and it was decided to call the firm for Personal Hearing. Accordingly, PH was afforded on 06.03.2025. Advocate Mangalamber Dwivedi (Amar Legal Advocates) appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant Statement: We have been issued above license with AU condition for import of 288 MTs of Maize, through STC for CIF value of Rs. 82,94,400 (USD 172800) under para 2.11 of FTP 2009-14e r/w Para 2.59 of HBP. Accordingly, the said license was utilized for importation of said import items during 2009-10. However, Customs intervened and adjudicated the issue for violation of AU condition by passing an OIO dt 28.02.2017 after issuing a Notice dt 09.10.2013. Aggrieved by the said OIL, applicant preferred an appeal before Hon'ble CESTAT, Mumbai, vide appeal no.87321 of 2017. This is also to mention that Ld Jt.DGFT, CLA, New Delhi also issued a SCN dt 27.07.2023, however as per our knowledge the said SCN is not adjudicated so far. These submissions are being

made by the applicant light of order passed by Hon'ble Bombay High Court on 09.12.2024 (uploaded on 10.12.2024) in support of removal of Actual User conditions in the captioned license(s) issued for import of maize (pop-corn Exim Code 10059000) under the Tariff Rate Quota Scheme in terms of para 2.11 of the FTP r/w Para 2.59 of the HBP Vol.1 The importers crave leave to submit copy of WP if required by Ld.PRC. In view of the above, being an identical case with complete merits, the applicants filed application for relaxation of AU condition in the subject import license. The Hon'ble PRC in its meeting No.01AM25 dt 04.04.2024 considered the same and rejected the case. The Hon'ble High Court directed petitioners to apply to PRC a proper application as per procedure within four week time and with direction to DGFT/PRC to dispose of application as expeditiously as possible and in event three months from the date of this order.

Comments of PC-2 were also seen.

Decision: Deferred for further inputs from PC2.

(Action: Applicant)

PH Case No.26

M/s. Shree Laxmi Udyog, Jalgaon.

F.No. HQRPRCAPPLY00012416AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request for removal of AU condition from the Import License No.0550001576 dated 20.08.2009.

This is review case of PRC Meeting No.01AM25 held on 04.04.2024 (Case No.02) wherein Committee rejects the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Advocate Mangalamber Dwivedi (Amar Legal Advocates) appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant Statement: We have been issued above license with AU condition for import of 820 MTs of Maize, through STC for CIF value of Rs. 23,928 (USD 492000) under para 2.11 of FTP 2009-14e r/w Para 2.59 of HBP. Accordingly, the said license was utilized for importation of said import items during 2009-10. However, Customs intervened and adjudicated the issue for violation of AU condition by passing an OIO dt 28.02.2017 after issuing a Notice dt 09.10.2013. Aggrieved by the said OIL, applicant preferred an appeal before Hon'ble CESTAT, Mumbai, vide appeal no.87321 of 2017. This is also to mention that Ld Jt.DGFT, CLA, New Delhi also issued a SCN dt 27.07.2023, however as per our knowledge the said SCN is not adjudicated so far. These submissions are being made by the applicant light of order passed by Hon'ble Bombay High Court on 09.12.2024 (uploaded on 10.12.2024) in support of removal of Actual User



conditions in the captioned license(s) issued for import of maize (pop-corn Exim Code 10059000) under the Tariff Rate Quota Scheme in terms of para 2.11 of the FTP r/w Para 2.59 of the HBP Vol.1 The importers crave leave to submit copy of WP if required by Ld.PRC. In view of the above, being an identical case with complete merits, the applicants filed application for relaxation of AU condition in the subject import license. The Hon'ble PRC in its meeting No.01AM25 dt 04.04.2024 considered the same and rejected the case. The Hon'ble High Court directed petitioners to apply to PRC a proper application as per procedure within four week time and with direction to DGFT/PRC to dispose of application as expeditiously as possible and in event three months from the date of this order.

Comments of PC-2 were also seen.

Decision: Deferred for further inputs from PC2.

(Action: Applicant)

PH Case No.27

M/s. Sasan Power Ltd. M.P.

F.No. HQRPRCAPPLY00012352AM25

Meeting No.27AM25 held on 06.03.2025

Subject: Request for grant of policy relaxation in para (1) of Chap 87 of ITC (HS).

This is a defer case of PRC Meeting No.245AM25 held on 24.01.2025 (Case No.34) wherein Committee decided to defer the case to seek comments from MoRTH, before taking the final decision.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 06.03.2025. Mr. Venkata Rajkonda, Vice President of the firm appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant Statement: 1. SPL owns India's largest integrated power project operating 3960 MW UMPP with a 20 MTPA captive coal mine (Moher & Moher Amlohri Extension) in Singrauli, Madhya Pradesh. 2. The Project was awarded by Ministry of Power, through nodal agency Power Finance Corporation under an International Competitive Bidding at an ultra-competitive levelized tariff of Rs. 1.19/unit which is lesser than the current solar tariffs of more than Rs. 2.5/unit. 3. The Project has been performing consistently well with highest reliability and best-in-class Plant Load Factor (~92%) since its commissioning in March 2015. SPL achieved first position in the country among all the thermal power plants with PLF of ~ 95% from FY2018-19 to FY2021-22 and has been playing a transformational role in the country by supplying the cheapest power (at current tariff of Rs. 1.52 per unit) to ~ 50 Crore population in 7 states and saves ~Rs. 7500 Crore annually towards power purchase cost to the Procurers. 4. However, despite its Best-in-Class operating performance, Sasan is facing acute financial stress and grave

liquidity conditions due to factors beyond its control. The major contributors for financial stress are as mentioned below: a. Steep depreciation of Indian Rupee against the US Dollar ? Exchange rate at the time of competitive bidding in 2007 was approximately Rs 40 per USD which currently stands steeply depreciated to more than Rs 85 per USD, an increase of >100% in a span of 15 years. As SPL has huge foreign currency loan, the Rupee depreciation has a severe impact on the debt repayment obligations. b. Abnormal increase in Operation and Maintenance (O&M) cost, beyond the control of SPL, viz. steep increase in cost of High Speed Diesel & explosives resulting from geo-political situation such as COVID-19, Russia Ukraine war, Middle East conflicts etc. which has a direct bearing on the cost of mining in the captive coal mines. c. Protracted delays, extending over 10 years, in reaching finality on regulatory matters whereby legitimate claims of SPL are not being paid by the power procurers. 6. These trucks were identified at China due to **following advantages**- a. Less no. of operating hours (< 5,000 HMR) b. Less than 3 years old (Year of manufacturing - 2022) c. Readily available for procurement d. Easy availability of consumables and spare parts at very competitive rates in a shorter lead time as these trucks are used world-wide 07. SPL humbly requests DGFT to Request for grant of policy relaxation in para (1) (I), (II) (a) to (e) of Chapter 87 of ITC (HS) 2022 to allow import of 10 Nos of used 100 Tonnes HOWO150 dump trucks (Left Hand Drive) from China in complete knock down condition along with the standard accessories components parts for use in OFF THE ROAD and in Mining Area and to permit clearance of goods already shipped/arrived and to permit clearance of goods already shipped/arrived.

With reference to the subject mentioned above and DGFT email dated 11.02.2025 to MoRTH for their comments, we wish to inform you that we also approached Chief Engineer (MVL) of Ministry of Road Transport and Highways (MoRTH) for comments of MoRTH to PRC DGFT on the captioned subject.

MoRTH, during discussions, informed that while sending recommendations on import of vehicle they primarily see the following:

- a) that the vehicle imported is in compliance with the provisions of the Motor Vehicle Act.
- b) that Heavy Earth Moving Machines (HEMM) are transported from one location to another through carriage on another vehicle and do not ply on roads.

In our view, though our dumpers are Left Hand Drive HEMM but the same shall be transported from port to mine area in Complete Knock Down (CKD) condition on trailers and thereafter, after assembly, will operate within mine area only (OFF road) under the supervision of mine manager and as such they do not fall in the ambit of MV Act.

Under the circumstances, we do not expect any comments from MoRTH since the said import is in CKD Condition and not falling in the ambit of MV Act. We therefore humbly request to kindly consider our request in next PRC meeting as Consignments already arrived (first lot on 31.12.2024 and second lot on 08.01.2025) and incurring heavy demurrage/detention.



We submit herewith Undertaking alongwith drawing for Usage of Mining Dumpers at Sasan Moher & Moher - Amlohri Extn Open Cast Project.

While on our submission we further wish to state that The (Left Hand Drive) Mining dumpers are Specially designed for use in mining area (Off Roads) of our factory which is a "closed area/premises"

The Undertaking for Usage of Mining Dumpers at Sasan Moher & Moher-Amlohri Extn Open Cast Project was seen as follows: Sir, We, Sasan Power Limited, located at Singrauli, Madhya Pradesh, India, hereby provide this undertaking regarding the usage of the mining dumpers within our operational mining area of Sasan Moher & Moher-Amlohri Extn Open Cast Project. This declaration is in compliance with the regulations and guidelines set forth by the Directorate General of Foreign Trade (DGFT). We solemnly affirm and undertake the following: 1. The mining dumpers imported by Sasan Power Limited shall be utilized exclusively within the designated mining area. These dumpers will not be operated outside the mining zone under any circumstances. 2. The roads designated for the movement of these dumpers within the mining area are constructed with a dedicated divider system, ensuring separate lanes for onward and return travel. This design has been implemented to maintain a high level of safety and operational efficiency. 3. The designated roads are strictly restricted to the movement of mining dumpers only. Separate lane has been provided for light vehicles, thereby ensuring safe and controlled operations. 4. All vehicles or dumpers plying inside mine have been authorized by mine management to ensure the safety. Unauthorized entry of any vehicle, dumper, and pedestrians along the haul road are strictly prohibited inside the mine. 5. To enhance safety and security, proper berms/railings have been provided along the designated roads. These berms/railings are strategically positioned to prevent any unauthorized access by vehicles or the public, further reinforcing the controlled usage of these pathways exclusively for mining operations. We, at Sasan Power Limited, are fully committed to complying with the stipulated guidelines and safety measures as required by the DGFT. We affirm that the above-mentioned measures have been implemented to ensure secure and regulated operations within the mining area.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length and decided to accede to the request of the firm and allow import of 10 Nos. of used 100 Tonnes HOWO150 Dump Trucks (Left Hand Driven) less than three years old in complete knock down condition along with the standard accessories/components/parts for use in OFF THE ROAD and in Mining Area. The decision extends to goods already shipped/arrived. The firm shall be bound to abide by the undertaking submitted by them as noted above. The dump trucks will not be allowed on public roads, and will be used in the captive mining area only. (In view of high tonnage, even within the mines, the same would be allowed only on the roads exclusive to these dump trucks and other vehicles/ pedestrians would not be allowed on these roads.) No other relaxation is allowed. Sale/transfer of the imported dump trucks is not allowed.



(Action: Applicant/ Customs Port of Import).

A handwritten signature in blue ink, appearing to read "Sanyal".