MINUTES OF 13th MEETING OF AM-22 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI S.B.S. REDDY, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 3.00 PM ON 09.03.2022

Thirteenth meeting for AM-22 of the EPCG Committee was held at 3.00 PM on 09.03.2022 under the chairmanship of Shri S.B.S. Reddy, Additional Director General of Foreign Trade through Video Conferencing. Following officers attended the meeting:-

i. Shri Chandan Kumar, OSD, Department of Revenue

ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT

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

Sl. No.	Firm's Name and file Numbers	EPCG Authorization No.	Brief history and decision of the Committee
1	Asian Colour Coated Ispat Ltd, Rewari HQREPCGPRAPP00146574AM22	0530165320 dated 03.07.2015	**Request for block wise extension and extension of EOP in respect of EPCG Authorization No. 0530165320 dated 03.07.2015 under 0% Concessional Duty:** The applicant has stated that at the time of import they expected good market condition but later on due to overall recession and Covid-19 all export sales were affected. They were not able to get the orders to export the goods as expected and to complete the EO. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow :-** (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14(c) of HBP 2015-20 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of

			composition fee or imposition of additional export obligation in terms of para 5.17 of HBP (w.e.f. 05.12.2017) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
2	Kejriwal Dying & Printing Mills Pvt. Ltd., Surat HQRPRCAPPLY00170054AM22	5230013006 dated 04.12.2013	**Request for extension of EOP for one year in respect of EPCG Authorization No. 5230013006 dt. 04.12.2013 under 0% Concessional Duty:** The applicant has stated that they are a Surat based manufacturer exporter of Dyed & Printed Fabrics having good track record but under the above EPCG authorization, they could not fulfil export obligation due to COVID-19 pandemic situation. The applicant has submitted that since they were eligible to get EOP Extension for 2 years from the date of expiry of EPCG Authorization, however they requested for EOP of one year only i.e. from 6 year to 7 year (03.12.2019 to 03.12.2020). The Committee deliberated upon the case and decided to recommend to **DG for relaxation under Para 2.58 of FTP 2015-20 to allow** Condonation of delay in approaching RA for EO extension on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**

3	Vikas Spool private Limited, New Delhi HQRPRCAPPLY00274521AM22	0530154387 dated 28.12.2010	**Request for condonation of procedural lapse of not mentioning EPCG Authorization No. on ARE-3 Forms for Deemed exports in respect of EPCG Authorization No. 0530154387 dated 28.12.2010 under 0% Concessional Duty:** The firm has stated that they have fulfilled 75% Specific EO and 100% AEO within 3 years and have made supplies to 100% EOU under deemed exports category. 2. The firm further stated that on ARE-3 Forms for supplies they could not mention EPCG Authorization No. through oversight. The firm has not obtained any other EPCG Authorization and ARE-3 Forms have not been considered towards discharge of EO against any other EPCG Authorization. The Committee decided to call for a report from RA concerned and **deferred** the case.
4	Track Shoes Private Limited, Chennai HQRPRCAPPLY00183414AM22	0430018745 dated 31.12.2019	**Request for regularization of AEO Shortfall in order to redemption purpose in respect of EPCG Authorization No. 0430018745 dated 31.12.2019- under 0% Concessional Duty:** The firm has filed the representation with respect to regularization of shortfall in the Annual Average EO for the year 2018-19, 2019-20 and 2020-21. The firm stated that their overall Annual Average to be maintained was Rs. 1,45,21,41,726.39 but could only maintain Rs. 1,05,85,92,610.46 due to Covid-19 Pandemic making it a shortfall of Rs. 39,35,49,115.93. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them and accordingly, the committee decided to **reject** the request of the applicant.

5	S.S. Graphics, Surat HQRPRCAPPLY00154220AM22	05230020199 dated 28.03.2016	**Request for block wise extension of EOP in respect of EPCG Authorization No. 05230020199 dated 28.03.2016 under 0% Concessional Duty:** The applicant has stated that they have submitted the request for 1st block regularization well before the expiry of 1st block, to RA, Surat; but sometime later the application has been rejected by the RA asking them to make the application online. Now the license is not available for making the application. They have already paid the composition fee of Rs. 1,16,200/-. But, because of some disturbances in business due to the pandemic situation they could not commence the fulfilment of EO also. Now the situation though slowly is improving and they will be able fulfill the EO in the license period. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14(c) of HBP 2015-20 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
6	Shree Kankeshwari Agro Pvt. Ltd, Ahmedabad HQRPRCAPPLY0018	i. 0830006948 dated 30.01.2015 ii. 0830007455 dated 20.08.201	**Request for Block wise EOP extension for 2 years in respect of EPCG Authorization Nos. 0830006948 dated 30.01.2015 and 0830007455 dated 20.08.2015 under 0% Concessional Duty:** The firm has stated that they could not complete

	5772AM22	5	100% EO within stipulated time due to technical problem in their plant after installation of machinery and delay in receipt of export orders due to fluctuation in international market. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of block in terms of the provisions of Para 5.14 (c) of HBP 2015-20 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
7	Penteko Paints Private Limited, Karnataka HQRPRCAPPLY0021 0139AM22	0730014735 date d 01.09.2015	**Request for condonation of Block wise EO fulfilment and EOP Extension for 2 years in respect of EPCG Authorization No. 0730014735 dated 01.09.2015 under 0% Concessional Duty:** The firm has stated that they could not complete EO 100% within stipulated time period due to - • Defective machinery and delayed production up to 2020 • The firm had loan for machinery from Punjab National Bank. The firm approached the bank for NOC for re-export for repairs for which the bank disapproved which led to delayed repairs. • Covid-19 pandemic and lockdown The firm further stated that their EOP expired on

			01.09.2021 and they have not fulfilled EOP for 1st and 2nd Block. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow :-** (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14(c) of HBP 2015-20 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of para 5.17 of HBP (w.e.f. 05.12.2017) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
8	JSW Steel Ltd, Mumbai HQRPRCAPPLY00153041AM22	i. 330036278 dated 04.07.2013 ii. 330036623 dated 22.08.2013 iii. 330037246 dated 14.11.2013 iv. 33003818	**Request for Condonation of procedural lapse for mentioning wrong EPCG Authorisation Number on Shipping Bill:** The firm has stated that they have submitted to RA, Mumbai 5 Nos. EPCG Authorizations for grant of EODC and balance 6 EPCG Authorization are being submitted for grant of EODC shortly. From July'2013 onwards, the company has made exports under various export incentive schemes (DBK, Advance Authorization, MEIS, DEPB, EPCG, etc). The firm has further stated that they have observed that while making exports in many shipping bills,

		3 dated 27.02.2014 v. 330038317 dated 14.03.2014 vi. 330042888 dated 29.10.2015 vii. 330046172 dated 12.01.2017 viii. 330046416 dated14.02.2017 ix. 330046454 dated 17.02.2017 x. 330046455 dated 17.02.2017 xi. 330047413 dated 20.06.2017	inadvertently the CHA appointed by the company mentioned improper EPCG Licence number and due to such bonafide default, they are facing genuine hardship in the redemption of authorizations already submitted in the Office of Additional DGFT, Mumbai for grant of EOCC. The firm has requested for condonation of procedural lapse of mentioning incorrect EPCG Authorization numbers on shipping bills to enable them to close the authorizations already submitted for issue of EODC. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** consideration of such SBs towards fulfilment of the specific EO. The above recommendation is subject to the condition that: i)There is no double counting of exports. ii) No free shipping bills or third party exports shall be counted. iii) Payment of composition fee of Rs. 200/- per shipping bill is made by the party. iv) All other conditions of EPCG authorisations shall be met as per FTP and Handbook of procedures. v) Any investigation/adjudication proceeding by DRI/ Customs/ ECA action is not pending in respect of the subject EPCG authorisations. vi) RA shall verify the above facts before accepting the shipping bills for fulfilment of EO. **This has the approval of DG, DGFT.**
9	Solance Industries, Ahmedabad	0830007695 dated 29.10.2015	**Request for condonation of 1st Block EO fulfilment in respect of EPCG Authorization No. 0830007695 dated 29.10.2015 under 0% Concessional Duty :**

	HQRPRCAPPLY00216409AM22		The firm has stated that they couldn't fulfill 100% EO in stipulated time due to delay in processing of export orders. The firm further stated that they were able to complete 37% export instead of 50% EO in their 1st block of EOP but have completed 140% Export within total of 5.5 years from the date of EPCG Authorization Issued to them. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14(c) of HBP 2015-20 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
10	SLN Industries, Bangalore HQRPRCAPPLY00210448AM22	0730013900 dated 28.10.2014	**Request for total EOP Extension for 1 year in respect of EPCG Authorization No. 0730013900 dated 28.10.2014 under 0% Concessional Duty:** The firm has stated that they were unable to fulfill 100% EO in stipulated time period due to cancellation of orders of the particular components by their buyer. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EO extension on payment of composition fee or imposition of additional export obligation in terms of para 5.17 of HBP (w.e.f. 05.12.2017) and late fee of Rs. 10,000/-

			The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
11	M/s. Anagha C.N.C INC, Bangalore HQRPRCAPPLY00157362AM22	0730005233 dated 05.02.2007	**Request for waiving of part interest amount in respect of 3% EPCG authorization No.0730005233 dated 05.02.2007 under 03% Concessional Duty:** The applicant has stated that they are a Small Scale Unit. They have low profit margin in these orders and in some cases they may have to accept the order even without profit margin to survive in the market. They have paid full duty and part payment of interest total Rs.10,91,224/-. The applicant has submitted that the stoppage of business due to the ongoing situation with Covid-19 and the subsequent Lockouts and request waiving of balance interest of Rs.5,77,371. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them and accordingly, the committee decided to **reject** the request of the applicant.
12	Sivanandha Pipe Fittings Limited, Chennai HQRPRCAPPLY00173478AM22	0430018320 dated 07.06.2019	**Request for condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0430018320 dated 07.06.2019 under 0% Concessional Duty:** The firm has stated that the information on Installation Certificate was submitted to customs on 12.12.2019 and acknowledged by their office on 13.12.19 but the firm missed out to submit the same

			to RA, Chennai. According to the Installation Certificate dated 21.11.2019 enclosed by the firm, machinery was installed on 14.08.2019 and 28.10.2019 with BOE No. 3641109 dated 13.06.2019. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to accept delay in submission of installation certificate to RA concerned, on submission of proof that, it was submitted to Customs authorities in time on 12/13.12.2019. **This has the approval of DG, DGFT.**
13	Friction Metal Fibres (India) Private Limited, New Delhi HQRPRCAPPLY0018 0048AM22	0530146755 dated 25.07.200	**Request to consider exports made to 100% EOU without bearing the EPCG Authorization number on invoices towards fulfilment of EO in respect of EPCG Authorization No. 0530146755 dated 25.07.2008 under 03% Concessional Duty:** The firm has stated that they had made sales to 100% EOU and achieved 100% EO but due to human error of the junior accountant they failed to mention the EPCG Authorization Number on their export proofs i.e. invoices due to which these exports are not counted for fulfilment of their EO. The Committee decided to **defer** the case by calling a detailed report from RA on the submissions of the applicant.
14	Parle Agro Private Limited HQRPRCAPPLY0016 8056AM22	0330045229 dated 07.09.2016	**Request for exemption from maintenance of Average Export Performance in respect of EPCG Authorization No. 0330045229 dated 07.09.2016 under 0% Concessional Duty:** The firm has stated that they fulfilled their EO 100% within stimulated time but couldn't full their AEO 100% by Rs. 4.41 Crore due to overall downturn of socio economic environment impacting overall global business.

			The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them and accordingly, the committee decided to **reject** the request of the applicant.
15	Supertech Fabrics Pvt. Ltd HQREPCGPRAPP00168319AM22	i. 3430002867 dated 12.05.2016 ii. 3430002861 dated 03.05.2016	**Request for 1st Block and extension of EOP for two years till 31.03.2023 and 31.03.2025 respectively in respect of EPCG Authorization No. 3430002867 dated 12.05.2016 and 3430002861 dated 03.05.2016- under 0% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time due to Covid-19 impact leading to closure of their company for 6-9 months further leading to trouble in getting export orders and catching of shipment. The firm has requested for 1st Block and 2nd Block Extension for two years in order to fulfill their EO against the above license. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow :-** (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14(c) of HBP 2015-20 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of para 5.17 of HBP (w.e.f. 05.12.2017) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition

			that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
16	Golden Sun Agro Foods Private Limited HQREPCGPRAPP00119177AM22	0530161074 dated 25.06.2013	**Request for extension of EOP for two years in respect of EPCG Authorization No. 0530161074 Dt. 25.06.2013 under 0% Concessional Duty:** The applicant has submitted that they were unable to fulfil Export Obligation and had taken extension in EO period for two years from the CLA, New Delhi, which has expired on 24.06.2021. As they are not able to fulfil EO within the extended time period of two years i.e. 24.06.2021, due to competition and Covid-19, they have request for further two years extension in EOP. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them and accordingly, the committee decided to **reject** the request of the applicant.
17	Minda Kosei Aluminum Wheel Private Limited HQREPCGPRAPP00200920AM22	i. 0530166169 dated 27.10.2015 ii. 0530166391 dated 27.11.2015 iii. 0530166392 dated 27.11.2015 iv. 05301664	**Request for the following:** 1. **Extension of 2 years for fulfilment of Export Obligation(EO) under the 23 EPCG Authorizations.** 2. **To consider the export of cars by third party i.e., MSIL (which contain alloy wheels manufactured & supplied by Bawal unit & Dekawada unit of the Applicant) towards fulfilment of EO of 23 EPCG Authorizations.** 3. **Directing the Regional Authority to amend the export conditions in the 23 EPCG Authorizations.** 4. **Considering the past export made by MSIL (third party) towards fulfilment of**

		19 dated 02.12.2015 v. 0530166650 dated 30.12.2015 vi. 0530166623 dated 28.12.2015 vii. 0530166828 dated 27.01.2016 viii. 0530167138 dated 10.03.2016 ix. 0530167463 dated 02.05.2016 x. 0530167539 dated 10.05.2016 xi. 0530168838 dated 21.10.2016 xii. 0530169014 dated	**EO.** The applicant has submitted as under: i. UNO Minda Group formed an Indo-Japanese joint venture namely Minda Kosei Aluminium Wheel Private Limited established at Bawal, Haryana, India. The Company was established as a 70:30 joint venture between Minda Industries Limited (MIL) and Kosei Aluminium Company Limited (KACL) in March, 2015 and it started manufacturing alloy wheels in May, 2016. ii. The capital goods imported under the EPCG Authorizations have been installed at the Bawal unit (Haryana) of the applicant. The alloy wheels supplied to Maruti Suzuki India Ltd. (MSIL) from this unit are manufactured using the capital goods imported under the EPCG Authorizations. MSIL in turn, uses these alloy wheels for manufacturing cars and some of them are exported by MSIL. iii. Apart from the Bawal unit, the Applicant has one more unit in Jekawada, Gujarat for manufacture of alloy wheels. From this unit also, the Applicant is manufacturing alloy wheels using similar capital goods and supplying them to Suzuki Motors Gujarat (SMG). SMG in turn, is using these alloy wheels for manufacturing cars and selling it to MSIL, who is exporting these cars out of India. iv. Due to a sudden increase in the domestic demand by MSIL (customer), the Applicant started supplying alloy wheels manufactured by it to MSIL. MSIL bought these wheels for use in the manufacture of its cars and some of these cars were eventually exported. Due to this unexpected increase in domestic demand of alloy wheels, the Applicant has not been able to fulfil the EO and the period for the same is now coming to an end. v. Under the Notification No. 16/2015-Cus dated 01.04.2015 (EPCG Notification in Para 3(c), the term 'Export Obligation' has been defined as follows: *"(C) "Export obligation* - *(i) means obligation on the importer to export to a place outside India, goods manufactured or capable of being manufactured or services rendered by the*

		25.11.2016 xiii. 0530169013 dated 25.11.2016 xiv. 0530169071 dated 01.12.2016 xv. 0530169069 dated 01.12.2016 xvi. 0530169070 dated 01.12.2016 xvii. 0530169087 dated 06.12.2016 xviii. 0530170226 dated 05.05.2017 xix. 0530170290 dated 12.05.2017 xx. 0530170447 dated 31.05.201	*use of capital goods imported in terms of this notification and the export obligation shall be over and above the average level of exports achieved by the importer in the preceding three licensing years for the same and similar products within the overall export obligation period including the extended period, ff any and such average shall be the arithmetic mean of export performance in the fast three years for the same and similar products*:" vi. On perusal of the definition of EO as provided under Customs Notification, it is clear that goods exported must have been manufactured or capable of being manufactured by use of the capital goods imported under the EPCG Scheme. Supplies from Bawal unit & Dekawada unit to MSIL be considered for fulfilment of EO. vii. The alloy wheels manufactured from the Bawal unit have been manufactured from the capital goods imported under the EPCG Scheme. Similarly, alloy wheels manufactured by the Dekawada unit are also capable of being manufactured from the imported capital goods (but manufactured from other similar capital goods). It is submitted that supplies made from both the units may kindly be considered for fulfilment of EO of the applicant. viii. The condition does not come with a stipulation that goods should be manufactured by the EPCG authorization holder 'by the use of the capital goods imported under the said EPCG authorization'. Hence, there is no restriction imposed upon the EPCG authorization holder to use the very same capital goods for manufacturing the export goods. ix. Exports by third party to be included for fulfilment of export obligation. The Applicant has imported various machines in the form of capital goods which have been installed at its Bawal unit for manufacturing alloy wheels. These alloy wheels are supplied to MSIL who in turn is using them for manufacturing of its cars. Some of these cars are also exported by MSIL. Similarly, the Applicant is also manufacturing and supplying alloy wheels (from similar capital goods) from its Oekawada unit for using exported cars by MSIL though SMG. Therefore, in both the scenarios, the

		7 xxi. 0530170458 dated 01.06.2017 xxii. 0530170457 dated 01.06.2017 xiii. 0530170459 dated 01.06.2017	exports are/will be through MSIL i.e., though a third party. x. Exports made by a third party for fulfilment of EO is legally permissible in terms of Para 2.42 of the FTP. Para 2.42 of FTP provides that third-party exports, as defined under Chapter 9 shall be allowed. Para 9.60 of FTP defines the third-party exports as, "Exports made by an exporter or manufacturer on behalf of another exporter". The applicant has also referred provisions to Para 5.04 and 5.10 of FTP. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them and accordingly, the committee decided to **reject** the request of the applicant.
18	Tirupati Balaji Agro Products Private Limited HQREPCGPRAPP00166002AM22	3130004045 dated 27.05.2009	**Request for 1st Block EOP Extension for 8+4+1 years in respect of EPCG Authorization No. 3130004045 dated 27.05.2009 under 03% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time due to variations in International markets leading to slow rate of exports. The firm stated adverse export market for agro/food industry, price variations and less demand also as major issues. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them and accordingly, the committee decided to **reject** the request of the applicant.
19	Dharampal Satyapal Limited, Delhi HQREPCGPRAPP00124337AM22	0530167906 dated 21.06.2016	**Request for Extension in First Block EO period in respect of EPCG authorization No. 0530167906 Dt. 21.06.2016 under 0% Concessional Duty:** The applicant has stated that the processing of Application got delayed due to outbreak of pandemic COVID-19 and they received the amended

			Authorization after the addition of the new export items as on 08.06.2021. While processing their amendment application, the CLA, New Delhi has raised deficiency and asked them to apply for the Block extension via separate online portal i.e. Apply for EO/Block Extension and has approved only amendment request of addition of export items. In response of the deficiency raised by the CLA, New Delhi, when they proceed ahead to file Extension in Block wise Export Obligation Period through Online Portal Apply for EO/Block Extension, it shows an error message *" You have already submitted the amendment request for Authorization No. 0530167906 Dt. 21.06.2016 via file No.:05EBEPC38079AM21 And is currently under processing with CLA, New Delhi"* Vide letter dated 15.02.2021, addressed to CLA, Delhi, the applicant has requested for Amendment in Description of Export Item and addition of 'ghee'. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of para 5.17 of HBP (w.e.f. 05.12.2017) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
20	Valiathu Institute of Medical Science	i. 5330001517 dated 14.08.201	**Request for extension of EOP for 2 years in respect of EPCG Authorization Nos. 5330001517 dated 14.08.2013 under 0% Concessional Duty**

	Research Centre HQRPRCAPPLY00224888AM22	3 ii. 5330001396 dated 10.01.2012 iii. 5300001395 dated 30.12.2011	**and 5330001396 dated 10.01.2012 and 5300001395 dated 30.12.2011 under 03% Concessional Duty:** The firm has stated that they could not complete EO 100% within stipulated time as in the first few years of hospital services the patients who came were very few for treatments (locals and foreigners) leading to restricted services. The firm further stated that they were unable to apply for extension through online module of DGFT within stipulated time of 90 days after EO end date. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EO extension from 6 to 8 years in case of Zero duty EPCG authorisation and from 8 to 10 years in case of 3% EPCG authorisation, on payment of composition fee or imposition of additional export obligation para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/- per authorisation. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
21	Thirumurugan Spinners, Tirupur HQRPRCAPPLY00215874AM22	3230016155 dated 17.1.2011	**Request for extension of EOP for 6 months in respect of EPCG Authorization No. 3230016155 dated 17.01.2011 under 03% Concessional Duty:** The firm has stated that they couldn't fulfill 100% EO in stipulated time period due to lack of export orders for Tirupur Exporters because of currency fluctuation, dyeing unit problems, Covid-19 lockdowns, slowdown in Europe countries etc. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for one year (from 8th year to 9th year) on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14)

			and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
22	Thirumurugan Spinners, Tirupur HQRPRCAPPLY00215988AM22	3230016520 dated 18.03.2011	**Request for extension of EOP for 6 months in respect of EPCG Authorization No. 3230016520 dated 18.03.2011 under 03% Concessional Duty.** The firm has stated that they couldn't fulfill 100% EO in stipulated time period due to lack of export orders for Tirupur Exporters because of currency fluctuation, dyeing unit problems, Covid-19 lockdowns, slowdown in Europe countries etc. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EO extension for one year (from 8th year to 9th year) on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
23	Thirumurugan Spinners, Tirupur HQRPRCAPPLY00216176AM22	3230016697 dated 29.04.2011	**Request for extension of EOP for 6 months in respect of EPCG Authorization No. 3230016697 dated 29.04.2011 under 03% Concessional Duty**: The firm has stated that they couldn't fulfill 100% EO in stipulated time period due to lack of export orders for Tirupur Exporters because of currency fluctuation, dyeing unit problems, Covid-19 lockdowns, slowdown in Europe countries etc.

			The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EO extension for one year (from 8th year to 9th year) on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
24	Avira Exim, Surat HQRPRCAPPLY00146376AM22	5230009340 dated 04.08.2011	**Request for extension of EOP for 4 years in respect of EPCG License no. 5230009340 Dt. 04.08.2011 under 03% Concessional Duty:** The applicant has stated that as their import consignment file was misplaced and they don't know that they have completed export obligation under this file or not. They found this file before 3-4 days from embroidery machine dealer. They have requested for EO extension for 4 years. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow Condonation of delay in approaching RA for first EO extension from 8th year to 10th year on payment of composition fee or imposition of additional export obligation, in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. Committee also decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow Condonation of delay in approaching RA for second EO extension from 10th year to 12th year on payment of 50% of duty payable in proportion to the unfulfilled export obligation at the end of 10th year in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/- . The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in

			FTP/HBP and EO extension of first block is taken already. **This has the approval of DG, DGFT.**
25	Oriental Exports, Kolkata HQRPRCAPPLY00087216AM21	i. 0230011646 dated 16.08.2016 ii. 0230012013 dated 13.12.2016 iii. 0230013550 dated 26.02.2019	**Condonation for delay in submission of Installation Certificates against EPCG Authorization Nos. 0230011646 dt. 16.08.2016, 0230012013 dt. 13.12.2016 and 0230013550 dt. 26.02.2019:** The firm has stated that they have obtained EPCG Licenses from RA, Kolkata. The firm has informed that they failed to submit Installation certificate issued by Chartered Engineer within the stipulated time period due to unawareness as per the condition mentioned against Para 5.04 of HBP 2015-2020. They have completed specific and average EO within 1st block time frame from the date of issuance against all above mentioned EPCG Authorizations. After completion of EO against the all three EPCG authorization, they applied online for grant of Installation certificates and the same was rejected by RA, Kolkata for delay in submission. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them and accordingly, the committee decided to **reject** the request of the applicant.
26	Shiv Shakti Rice and General Mills HQRPRCAPPLY00195906AM22	3330003054 dated 08.10.2013	**Request for extension of EOP for 4 years in respect of EPCG authorization no. 3330003054 dated 08.10.2013 under 0% Concessional Duty:** The applicant has stated that due to non- availability of export orders they could not make any export. Now they are selling their products to an exporter. He is regularly exporting the goods manufacturer by them. He has sufficient export orders to make export and complete their export obligation. Due to lack of policy knowledge regarding third party export they could not get mentioned the license detail in shipping bill while they are supplying their goods from a long period. They have requested for EO extension for 4 years. 2. The EOP of subject zero duty EPCG

			authorizations expired on 08.10.2019. The two year's extension available also expires on 08.10.2021. The applicant requested for two years extension in EOP to fulfill EO. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in EOP for 2 years, from 6th year to 8th year, on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2019-14, late fee of Rs.10,000/- The above relaxation is also subject to the condition that the fulfillment of EO in the first block of EOP is in order and proper installation certificate has been submitted within time limits as specified in FTP/HBP. Committee decided to reject the request for EO extension from 8th year to 10th year, as the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. **This has the approval of DG, DGFT.**
27	Sambhav Enterprises, Surat HQRPRCAPPLY00238728AM22	5230019789 dated 26.02.2016	**Request for 1st Block EOP Extension in respect of EPCG Authorization No. 5230019789 dated 26.02.2016 under 0% Concessional Duty:** The firm has stated that they could not fulfill their 100% EO in stipulated time period due Covid-19 pandemic. The firm further stated on agreement to pay composition fees as per policy for the same. They have requested for extension of first block EOP. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** extension in block-wise EOP, as the party could not apply to RA

			within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of block in terms of the provisions of Para 5.14 (c) of HBP 2015-20 and late fee of Rs.10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
28	Sai Creation, Surat HQRPRCAPPLY00222903AM22	5230004053 dated 10.09.2008	**Request for extension of EOP for 4 years in respect of EPCG Authorization No. 5230004053 dated 10.09.2008 under 03% Concessional Duty:** The firm has stated that they could not complete EO 100% within stipulated time due to unawareness of export procedures and market instability. The firm is ready to pay composition fees, extension penalty and 50% customs duty. The firm has further stated that as Notification No. 28/2015-2020 is expiring between 01.08.2020 and 31.07.2021, the EOP would be extended till 31.12.2021 and the firm will be able to complete its EO. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** condonation of delay in approaching RA for EO extension from 8th to 10th year on payment of composition fee or imposition of additional export obligation and EO extension from 10th to 12th year on payment of 50% of duty payable in proportion to the unfulfilled export obligation in terms of para 5.11 of HBP (2004-2009) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the fulfillment of EO in the first block of EOP is in order and the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**

29	Thermosol Glass Private Limited, Ahmedabad HQRPRCAPPLY0023 6923AM22	0830005844 dated 11.10.2013	**Request for extension of EOP for 4 years in respect of EPCG Authorization No. 0830005844 dated 11.10.2013 under 0% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time perod due to Covid-19 pandemic. The firm assures of receiving two export orders and fulfilling EO if provided with Extension The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EO extension for a period of 2 years, from 6th year to 8th year, on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/- Request for extension beyond 8th year is not recommended. The above relaxation is also subject to the condition that the fulfillment of EO in the first block of EOP is in order and proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
30	Rushil Decor Limited, Ahmedabad HQRPRCAPPLY0015 7225AM22	0830010860 dated 10.12.2018	**Request for exemption from paying composite fee for extension of Export Obligation Period of first block and subsequently second Block in respect of EPCG authorization No. 0830010860 dated 10.12.2018 under 0% Concessional Duty:** The applicant has stated that since obtaining subject EPCG authorization they have started encountering with myriad problems from finance to transportation till erecting and installation. Each one of it was highly demotivating the commencement of this project but has to withstand every odd if to do business. However, currently the situations have been limping back to normalcy.

			2. The applicant has requested for extension in export obligation for six years considering the time they lost in different matters on account of the pandemics. They have applied for the EPCG authorization well in advance and got it issued on 10.12.2018 with a hope to commence commercial production in the beginning of year 2020. All their efforts went in vain due to the rapid spread of the deadly infectious disease- Covid-19 and badly affected on their planning. 3. The Committee deliberated upon the submission of the applicant pertaining to exemption from paying composite fees for extension and decided to **reject** it as there is no provision in the policy to accept it. 4. Further, Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow :-** (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14 (c) of HBP 2015-20 and late fee of Rs. 10,000/-. Since EO period of 6 years is not yet over, no relaxation is required for EOP extension. **This has the approval of DG, DGFT.**
31	Shyam Fashion, Surat	05230012826 dated 22.10.2013	**Request for extension of EOP in EPCG Authorization No. 05230012826 dated 22.10.2013 under 0% Concessional Duty:**

	HQRPRCAPPLY00168695AM22		The applicant has stated that due to dull in the overseas market their buyer has instructed them to hold the consignment hence they could not shipped the goods within time period under EPCG. Now their buyer has agreed to take the consignments partly by the end of Aug 2023. The applicant seek Extension of EO period for 2 years for fulfillment of EO. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow Condonation of delay in approaching RA for EO extension, from 6th year to 8th year, on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/- per authorisation. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP and first block EOP is already taken. **This has the approval of DG, DGFT.**
32	Sana Textiles, Kolhapur HQRPRCAPPLY00177952AM22	3130008192 dated 15.09.2014	**Request for extension of EOP for 2 years in respect of EPCG Authorization No. 3130008192 dated 15.09.2014 under 0% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time period due to- • Being a group of 2 companies, the firm couldn't receive export orders for one of the respective company. • License of the firm expired • Covid-19 disruptions in whole system of purchase, sale and exports 2. The firm further stated that as the firm is now receiving export orders, it has requested for granting EOP Extension for 2 years by paying 2%

			composition fees i.e. 66,891.68 in its case every year. The firm has also enclosed E-challan of Rs. 5000 for one time condonation for time period in non-fulfillment of EO. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EO extension, from 6th year to 8th year, on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to a condition that first block EO is fulfilled or extension is already taken and proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
33	Caddie Hotels Pvt. Ltd., New Delhi HQRPRCAPPLY00129533AM22	0530165177 dated 17.06.2015	**Request for extension of 1st Block and EOP in respect of EPCG Authorization No. 0530165177 dt. 17.06.2015 under 0% Concessional duty:** The firm has stated that they could not complete 100% EO within the stipulated time i.e. 6 years due to the COVID-19 pandemic. CLA, New Delhi vide D/L dated 09.04.2021 advised the firm to approach EPCG Committee as they have not extended the 1st Block into the 2nd Block. Therefore, the firm has requested for extension of 1st Block and EOP in order to fulfill their EO against the above license. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow :-** (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period.

			This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14(c) of HBP 2015-20 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EOP extension (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of para 5.17 of HBP (w.e.f. 05.12.2017) and late fee of Rs. 10,000/- per authorisation. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
34	Viraat Textiles, Punjab HQREPCGPRAPP00174595AM22	3030012467 dated 09.05.2014	**Request for overall EOP extension in respect of EPCG Authorization No. 3030012467 dated 09.05.2014 under 0% Concessional Duty:** The firm has stated that they could not complete 100% EO and apply to RA for extension within stipulated time due to non-availability of confirm orders in hand due to Covid-19 and procedural lapse. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension, from 6th year to 8th year, on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to a condition that first block EO is fulfilled or extension is alreday taken and proper installation certificate has been submitted within time limits as specified in

			FTP/HBP. **This has the approval of DG, DGFT.**
35	Aarya Fabrics, Mumbai HQREPCGPRAPP00159640AM22	3130008609 dated 17.04.2015	**Request for block wise extension in respect of EPCG authorization No. 3130008609 dated 17.04.2015 under 0% Concessional Duty:** The applicant has stated that they were unable to fulfill the export obligation within the specified period of the license. At the ending of the year 2019 pandemic took over entire India and under these circumstances, the export obligation was inadequate for and were also unable to fulfill the Block EO i.e. 50 percentage Export Obligation in the first block. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14(c) of HBP 2015-20 and late fee of Rs. 10,000/- per authorisation. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
36	Universal Apparels, Ludhiana HQREPCGPRAPP00166951AM22	3030012474 dated 09.05.2014	**Request for extension of EOP in respect EPCG authorization No. 3030012474 dated 09.05.2014 under 0% Concessional Duty:** The applicant has stated that they couldn’t able to submit to RA office within prescribed time period as per policy procedure due to unawareness of policy procedure. Hence, the applicant request regularization of extension in EOP for more 1 year

			i.e. from 7 to 8 year upto 08.05.2022 not submitted to RA office within prescribed time period as per policy procedure and condone the procedural lapse. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14(c) of HBP 2015-20 and late fee of Rs. 10,000/- per authorisation. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
37	Cella Space Limited, Kerala HQREPCGPRAPP002 23082AM22	1030001844 dated 19.11.2010	**Review application - Request for waiver of Partial Annual Average AEO in respect of EPCG Authorization No. 1030001844 dated 19.11.2010 - reg. under 03% Concessional Duty:** The firm has requested to review the following decision of EPCG Committee in the meeting held on 11.09.2020 (under F.No. 01/36/218/33/AM-21/EPCG). *“The party has stated that it could not fulfil annual average export obligation due to frequent power cut and load shedding, industrial disputes with labour union and pollution problem. It has been requested to waive off partial annual average EO.* *The Committee deliberated upon the case and decided to reject it as there is no merit in the case.”* The request was again examined by the EPCG Committee in its meeting held on 10.11.2021 (under F.No. 01/36/218/33/AM-21/EPCG).The decision of the Committee as under: *“...Earlier, the firm requested for waiver of mandatory requirement of maintaining annual*

			average export obligation (AEO) in respect of their EPCG Authorization. It has stated that it could not fulfill annual AEO due to frequent power cuts, load shedding, industrial disputes and pollution problem. The request was considered by the EPCG Committee in its meeting held on 11.09.2020, which after deliberating upon the grounds for relaxation, did not find merit in the request and the case was rejected. Now, the firm has requested review of decision taken in the EPCG Committee Meeting dated 11.09.2020. *The Committee deliberated the case at length and observed that there is no merit in the request for waiver of average AEO on the grounds cited by the firm. Hence, the Committee decided to maintain rejection."* The Committee deliberated upon the application HQREPCGPRAPP00223082AM22 filed by the applicant and decided to maintain **rejection**.
38	Bonanza Textiles Private Limited, Ahmedabad HQREPCGPRAPP00155336AM22	0830006181 dated 10.03.2014	**Request for extension of EOP in respect of EPCG authorization No. 0830006181 dated 10.03.2014 under 0% Concessional Duty:** The applicant has stated that due to covid19 situation since March, 2020, they were unable to run their manufacturing unit properly and therefore the export activities have been also held up. The same situation is also for the entire world. In view of this they request for extension in EOP for further one year. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow Condonation of delay in approaching RA for EOP extension (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/- . The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

			This has the approval of DG, DGFT.
39	Ramtex Exports, Delhi HQREPCGPRAPP001 97832AM22	3030011585 dated 12.09.2013	**Request for extension of EOP upto 11.09.2023 in respect of EPCG authorization No. 3030011585 dated 12.09.2013 under 0% Concessional Duty:** The applicant has stated that the EOP was extended upto 11.09.2021 and due to Covid-19 there was lockdown in the country w.e.f. March 2020 as such they failed to do anything as the situation was abnormal and covered under force majure clause .Further, their unit was running smoothly and were getting order from abroad regularly because of quality product but due to Covid-19, being the critical situation of India increasing Corona Patient no foreign buyer was placing order under the impression that they will not be able to make the supply in time. Now they are going to have positive response from the foreign buyer hence they are sure to complete the export obligation within the requested period. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them and accordingly, the committee decided to **reject** the request of the applicant.
40	M R Real Food Private Limited, Deoghar HQREPCGPRAPP001 55967AM22	2130000190 dated 08.06.2014	**Request for extension of EOP in respect of EPCG authorization no. 2130000190 dated 08.06.2014 under 0% Concessional Duty:** The applicant has stated that due to unfavourable market situation cause due to Covid-19, they could not fulfill EO. They want to extension for EOP in order to fulfilment of EO. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension, from 6th year to 8th year, on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs.

			10,000/-. The above relaxation is also subject to a condition that first block EO is fulfilled or extension is already taken and proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
41	A.G. Hospitalities Pvt. Ltd, Chennai HQREPCGPRAPP00175512AM22	0430014417 dated 16.02.2015	**Request for extension of EOP for 3 years without composition fees in respect of EPCG Authorization No. 0430014417 dated 16.02.2015 under 0% Concessional Duty.** The firm has stated that they could not complete 100% EO within stipulated time period due to their delayed projects caused by force majeure reasons like- • December 2015 floods in Chennai leading to damaged machineries and equipments • December 2016 Vardha Cyclone in Chennai • The premises caught fire in January 2017 leading to damaged furniture, electrical items, flooring etc. • Covid-19 pandemic and its effects The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension, from 6th year to 8th year, on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. EOP extension beyond 8 years not recommended. The above relaxation is also subject to a condition that first block EO is fulfilled or extension is alreday taken and proper installation certificate has been submitted within time limits as specified in FTP/HBP.

			This has the approval of DG, DGFT.
42	Alopa Engineering, Coimbatore HQREPCGPRAPP00159817AM22	3230016173 dated 12.01.2011	**Request for condonation of block export obligation period and extension in EOP in respect of EPCG authorization No. 3230016173 dated 12.01.2011 under 0% Concessional Duty.** The applicant has stated that the applicant has not been penalized under any of the enactments mentioned in the declaration except for penalty of Rs.1,00,000/- imposed by RA, Coimbatore vide Order dated 5/3/2021 in this very same case of non-completion of EO obligation and under the subject EPCG license in question and the applicant has preferred an appeal pending which the applicant is preferring this application. The applicant has also submitted medical certificates mentioning medical conditions for not being able to fulfill EO in time. However, copy of subject EPCG Authorization and the copy of RA's order dated 05.03.2021 is enclosed. The Committee decided to **defer** the case for calling a detailed report from RA on the application of the party.
43	Greenlam Industries Ltd, Insukia HQREPCGPRAPP00159870AM22	0230009133 dated 29.10.2013	**Request for extension of EOP for one year in respect of EPCG authorization No. 0230009133 dated 29.10.2013 under 0% Concessional Duty:** The applicant has submitted that they are one of the largest Manufacturer and Exporter of 'Decorative Laminates' from India, and have been getting highest exporters award for laminates from PLEXCONCIL since last 10 years. After 20.03.2020, due to Pandemic COVID-19 and lockdown in India, they had to 'Shut Down' Factory and some Export Orders got cancelled and some export payments also got stuck outside, which adversely affected their Financial Liquidity and affected even day to day Operations. The Committee deliberated upon the case and

			decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension, from 6th year to 7th year, on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the fulfilment of EO in the first block of EOP is in order and proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
44	Oswal Woollen Mills Ltd, Ludhiana HQREPCGPRAPP00169407AM22	3030010081 dated 11.09.2012	**Request for acceptance of installation certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG authorization No. 3030010081 dated 11.09.2012 under 03% Concessional Duty:** The applicant has stated that they are submitting of installation certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG authorization No. 3030010081 dated 11.09.2012. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them and accordingly, the committee decided to **reject** the request of the applicant.
45	Rama Spinners Private Limited, Andhra Pradesh HQREPCGPRAPP00184944AM22	0930009796 dated 21.11.2013	**Request for Block wise and 1st EOP Extension in respect of EPCG Authorization No. 0930009796 dated 21.11.2013 under 0% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time period. The firm has further declared payment of Rs. 2,000 as application fees.

			2. The firm has further stated that they are unable to file EOP request through newly migrated version of software wherein their EPCG is not visible in the system. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/- . (b) Condonation of delay in approaching RA for EOP extension (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/- . The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
46	Rama Spinners Private Limited, Andhra Pradesh HQREPCGPRAPP00184907AM22	0930011627 dated 09.11.2015	**Request for Block-wise & 1st EOP Extension in respect of EPCG Authorization No. 0930011627 dated 09.11.2015 under 0% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time. The firm has further declared payment of Rs. 2,000 as application fees. 2. The firm has further stated that they are unable to file EOP request through newly migrated version of software wherein their EPCG is not visible in the system.

			The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14(c) of HBP 2015-20 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EOP extension (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of para 5.17 of HBP (w.e.f. 05.12.2017) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
47	Rajan Knitfab Private limited, Ludhiana HQREPCGPRAPP00167119AM22	3030013695 dated 09.03.2015	**Request for regularization of EOP extension for 2 years i.e. from 6 to 8 years up to 08.03.2023 in respect of EPCG Authorization No. 3030013695 dated 09.03.2015 under 0% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time period. The firm further stated that they couldn't submit the application for EOP extension to RA office within prescribed time period of 30 days as per policy procedure due to unawareness of policy procedure. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under**

			Para 2.58 of FTP 2015-20 to allow condonation of delay in approaching RA for EOP extension, from 6th year to 8th year, on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to a condition that first block EO is fulfilled or extension is alreday taken and proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
48	Rama Spinners Private Limited, Andhra Pradesh HQREPCGPRAPP00184500AM22	0930010146 dated 25.03.2014	**Request for Block-wise & 1st EOP Extension in respect of EPCG Authorization No. 0930010146 dated 25.03.2014 under 0% Concessional Duty:** The firm has stated that they could not complete EO 100% within stipulated time. The firm has further declared payment of Rs. 2,000 as application fees. 2. The firm has further stated that they are unable to file EOP request through newly migrated version of software wherein their EPCG is not visible in the system. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/- per authorisation.

			(b) Condonation of delay in approaching RA for EOP extension (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/- per authorisation. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
49	Rocky Woolen Mills, Ludhiana HQREPCGPRAPP00168534AM22	3030010746 dated 26.03.2013	**Request for total EOP Extension for 2 years in respect of EPCG Authorization No. 3030010746 dated 26.03.2013 under 03 % Concessional Duty:** The firm has stated that they couldn't fulfill EO 100% within prescribed time period. The firm further stated that they weren't able to submit the application for total EOP Extension to RA office within prescribed time period due to unawareness of policy procedure as specified in Para 5.11(a) of HBP 09-14. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58** of FTP 2015-20 to allow condonation of delay in approaching RA for EOP extension, from 6th year to 8th year, on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to a condition that first block EO is fulfilled or extension is already taken and proper installation certificate has been submitted within time limits as specified in FTP/HBP.

			This has the approval of DG, DGFT.
50	Rama Spinners Private Limited, Andhra Pradesh HQREPCGPRAPP00184140AM22	0930009924 dated 06.01.2014	**Request for Block-wise & 1st EOP Extension in respect of EPCG Authorization No. 0930009924 dated 06.01.2014 under 0% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time period. The firm has further declared payment of Rs. 2,000 as application fees.The firm has further stated that they are unable to file EOP request through newly migrated version of software wherein their EPCG is not visible in the system. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/- per authorisation. (b) Condonation of delay in approaching RA for EOP extension (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/- per authorisation. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

			This has the approval of DG, DGFT.
51	Usha Martin Limited, Kolkata HQREPCGPRAPP00166401AM22	0230007259 dated 25.10.2011	**Request for extension of EOP for 6 months up to 23.04.2022 for AEO fulfillment in respect of EPCG Authorization No. 0230007259 dated 25.10.2011 under 03 % Concessional Duty:** The firm has stated that they had fulfilled the specific EO before expiry of EOP. However, the firm stated that they couldn't fulfill 100% AEO in stipulated time due to serious problems being faced by steel industry over the past few years including fall in demand in overseas markets. they have requested for extension upto 23.4.2022. 2. The firm further stated that they were granted 2 years extension for AEO completion by RA, Kolkata till 23.10.2021. However the firm couldn't fulfill AEO in stipulated time of the extension due to Covid-19 effect on production, dispatch of their goods and drastic fall in average exports from their factory. 3. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 t**o allow condonation of delay in approaching RA for EOP extension, from 10th year to 12th year, on payment of 50% of duty payable in proportion to the unfulfilled export obligation to Custom authorities before an endorsement of extension is made on EPCG authorization by RA concerned in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/- . The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**

52	Rajan Knitfab Private limited, Ludhiana HQREPCGPRAPP00167095AM22	3030010558 dated 15.03.2013	**Request for regularization of EOP extension for 2 years i.e. from 8 to 10 years up to 14.02.2023 in respect of EPCG Authorization No. 3030010558 dated 15.03.2013 under 03% Concessional Duty:** The firm has stated that they could not complete EO 100% within stipulated time. The firm further stated that they couldn't submit the application for EOP extension to RA office within prescribed time period of 30 days as per policy procedure due to unawareness of policy procedure. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in EOP from 8th to 10th year on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to a condition that first block EO is fulfilled or extension is already taken and proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
53	Tata Motors Limited, Mumbai HQREPCGPRAPP00265628AM22	0530168818 dated 20.10.2016	**Request for re-export for repairs of Capital Goods in respect of EPCG Authorization No. 0530168818 dated 20.10.2016 under 0% Concessional Duty:** The firm has stated that they had imported 08 set of "AVL Particle Counter along with accessories" from Austria against BOE No. 9145526 dated 03.04.2017 out of which 2 set have not delivered the desired output. The firm further stated that the OEM has informed the firm that the imported CG is required to be sent to Austria for calibration as it cannot be

			calibrated in India locally. 2. The firm further stated that the duty component on the expenditure incurred on the calibration, insurance and freight both ways shall be taken into account for Re-fixation of EO. 3. The firm has stated that since 3 years have elapsed on 03.04.2020 from the date of clearance on 03.04.2017, they can re-export the goods for calibrations/ repairs with the permission of EPCG Committee. 4. As per enclosure of Installation Certificate dated 16.09.2017 provided by the firm, capital goods were installed on 30.08.2017 against BOE No. 9145526 dated 03.04.2017. The Committee deliberated upon the case and noted that the Capital Goods have been installed on 30.08.2017 i.e. within a period of three years with installation certificate dated 16.09.2017 issued by the Customs. The para 5.25(c) of HBP allows re-export for repair within three years from the date of import which means it was permitted upto 02.04.2020. The Committee deliberated on the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for re-export of the Capital Goods for repairs. The applicant shall re-export the defective Capital Goods within 3 months from date of uploading the minutes and the repaired Capital Goods has to be brought back within 6 months after repairs thereafter. The applicant shall give necessary Bond/Legal Undertaking to Customs to this effect at the time of re-export. At the time of import the authorisation holder shall pay Customs duties as may be applicable in cash. **This has the approval of DG, DGFT.**
54	Zeus International, Maharashtra	i. 0330041923 dated 18/06/2015	**Request for extension of Block wise EOP and EOP by two years in respect of 0% duty EPCG authorization No. 0330041923 dated 18/06/2015, No. 0330041933 dated 22/06/2015, No. 0330041931**

	HQREPCGPRAPP00170230AM22	ii. 0330041933 dated 22/06/2015 iii. 0330041931 dated 22/06/2015 iv. 0330042274 dated 28/07/2015 v. 0330042316 dated 31/07/2015 vi. 0330042777 dated 13/10/2015	**dated 22/06/2015, No. 0330042274 dated 28/07/2015, No. 0330042316 dated 31/07/2015, No. 0330042777 dated 13/10/2015:** The applicant has stated that they could not complete the export obligation due to adverse market condition and default by their major buyer during covid-19 and also due to extreme health condition of their Managing Partner who had to undergo extensive heart operation and had to fix 4 stents & advised to take adequate precautions to recover. Now he has fully recovered and the applicant hopes to complete export obligation soon. The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14(c) of HBP 2015-20 and late fee of Rs. 10,000/- per authorisation. (b) Condonation of delay in approaching RA for EOP extension (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of para 5.17 of HBP (w.e.f. 05.12.2017) and late fee of Rs. 10,000/- per authorisation. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

			This has the approval of DG, DGFT.
55	Hindustan Aerosystems Private Limited, Delhi HQREPCGPRAPP001 40419AM22	0530152710 dated 08.07.2010	**Request for second extension of EOP in respect of 3% EPCG authorization No. 0530152710 dated 08/07/2010:** The applicant has stated that they are manufacturer exporter of Auto parts and aero plane parts etc. CLA, Delhi has issued deficiency that they have not applied the 2nd EOP extension within the time of end of EOP. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EO extension from 10 to 12 years on payment of 50% of duty payable in proportion to the unfulfilled export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
56	Ganga Roller Flour Mills Private Limited, Delhi HQREPCGPRAPP001 38077AM22	0530163424 dated 22.09.2014	**Review of the Decision taken in EPCG Committee in its meeting held on 11.03.2021 regarding waiver / Relaxation in payment of Customs Duty against invalidation letter No. 0559003012 Dated 22.09.2014 issued against The EPCG Authorization No.: 0530163424 dated 22.09.2014 under 0% Concessional Duty:** The applicant has submitted that: i. The applicant has obtained EPCG authorization EPCG Authorization No. 0530163424 dated 22.09.2014 which has been invalidated for domestic procurement vide invalidation letter No.0559003012 dated

			22.09.2014. ii. They have not claimed 'Refund of Terminal Excise Duty (TED)' against the Invalidation letter No. 0559003012 dated 22.09.20 14. iii. As they were not registered with 'Central Excise Authorities' they could not take the Cenvat Credit of Excise Duty paid etc. iv. Their indigenous supplier that they have not taken any 'Deemed Export Benefit' like Advance Authorization, refund of TED or Duty Drawback etc against the invalidation letter dated 22.09.2012. v. They have indigenously procured the capital goods and paid Excise Duty against the indigenous procurement with the following details: Invoice dated 11.11.2014, Notional Customs Duty Saved (as per invalidation letter) Rs. 5,55,049.21, Excise Duty paid against the Indigenous procurement Rs. 1,77,675.00. vi. The above excise duty has been paid and no refund has been taken, nor any deemed export benefits has been claimed/granted. vii. They have already deposited Customs duty and interest of Rs.1,26,38,000.00 paid with the Customs, ICD Pataparganj, New Delhi against the unfulfilled Export obligation for custom duty saved. The Committee deliberated upon the case and decided to **defer** it for further examination.
57	Western Hill Foods Limited, Mumbai HQREPCGPRAPP001 77067AM22	0330036801 dated 16.09.2013	**Request for extension of EOP for 2 years in respect of EPCG Authorization No. 0330036801 dated 16.09.2013 under 0% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time and received EOP Extension for 2 years from RA up to 15.09.2021. The firm further stated that they couldn't complete 100% EO even after receiving extension from RA due to

			Covid-19 disruptions and post pandemic consequences. The firm has already availed EOP Extension of 2 years from RA up to 15.09.2021 The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them and accordingly, the committee decided to **reject** the request of the applicant.
58	Sureka Knitting Mills, Amritsar HQREPCGPRAPP00187172AM22	1230001299 dated 24.02.2015	**Request for extension of EOP for 2 years in respect of EPCG Authorization No. 1230001299 dated 24.02.2015 under 0% Concessional Duty:** The firm has stated that they could not complete 100% EO within stipulated time period due to breakout of fire in the firm's premises destroying all the documents. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension, from 6th year to 8th year, on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to a condition that first block EO is fulfilled or extension is already taken and proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
59	Narayani Technocontainers Private Limited, Nagpur	5030000476 dated 06.05.2014 under 0% Concessional	**Request for consideration of export to Nepal against payment in INR toward fulfilment of export obligation:** The applicant has referred to the provisions of Para

	HQREPCGPRAPP00170194AM22	Duty	2.40 of FTP 2009-14 read with Para 5.7.2 of HBP 2009-14 regarding fulfilment of EO by realization of export proceeds in freely convertible currency and stated that Narayani Technocontainers Private Limited (NTPL) had exported goods to Dabur Nepal Private Limited located in Nepal, against receipts of export proceeds in INR. As per Para 5.7.1 of HBP 2009-14 at the time of exports, EPCG authorization number and date should be endorsed on shipping bills which are proposed to be presented towards discharge of export obligation, Since, it was the very first time that NTPL was engaged in exports and had claimed EPCG authorization, there was an inadvertent error on the part of NTPL by not mention the EPCG authorization No. and date on the shipping bills. 2. The applicant has submitted as under: i. NTPL had bonafide belief that exports of corrugated boxes to Nepal against receipt in INR would be counted towards fulfilment of EO. ii. RBI master circular no. 14/2015-16 dated 1.7.15 allowed payment to be received in INR against export made to Nepal. iii. Notification issued by Nepal authority allowing payment in USD against import from India only for notify products. Corrugated boxes are not notify products. iv. Goods have been actually exported & consumed in Nepal. v. Similar relaxation granted to other assessed by the EPCG committee. vi. No other export incentive claimed in respect of the exported goods. vii. Non mentioning of EPGC license in shipping bill is condonable in light of the judgment if Hon'ble Madras High Court in case of M/s YSI Automotive India Pvt. Ltd EPCG Com. [2021 (5) TMI 222- Mad HCI]. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification in support

			of any genuine hardship faced by them and accordingly, the committee decided to **reject the request of the applicant.**
60	Rabiya Clothing Company, Chennai HQREPCGPRAPP00185374AM22	0430013959 dated 22.08.2014	**Request for extension of EOP for 2 years in respect of EPCG Authorization No. 0430013959 dated 22.08.2014 under 0% Concessional Duty:** The firm has stated that they could not complete EO 100% within stipulated time due to- • Tamil Nadu floods in 2015 lead to shut down of our factory • Kerala floods in 2017 and 2018 lead to blockage in funds as their main buyers belong to Kerala and Tamil Nadu • Refrained orders from abroad due to Covid-19 The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension, from 6th year to 8th year, on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to a condition that first block EO is fulfilled or extension is already taken and proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
61	Rajan Knitfab Private Limited, Ludhiana HQREPCGPRAPP00168374AM22	3030011823 dated 18.11.2013	**Request for extension of EOP in respect of EPCG License No. 3030011823 Dt. 18.11.2013 under 0% Concessional Duty:** The applicant has obtained EOP extension for two years from RA and stated that they are unable to submit to RA office within prescribed time period as per policy procedure against an EPCG License No.

			3030011823 Dt. 18.11.2013 due to unawareness of policy procedure. Hence, they be allowed regularization of extension of EOP for 2 years i.e. from 6 to 8 years i.e. upto 17.11.2021. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension, from 6th year to 8th year, on payment of composition fee or imposition of additional export obligation in terms of para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to a condition that first block EO is fulfilled or extension is already taken and proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
62	Aadd Industries, Kolkata HQREPCGPRAPP00170471AM22	0230010627 dated 02.09.2015	**Request for block wise extension of EOP in respect of EPCG License No. 0230010627 dt.02.09.2015 under 0% Concessional Duty:** The applicant has stated that were supposed to export 50% in the 1st Block for 4 years and the rest 50% in the 2nd Block of 2 years as per Exim Policy. They could not export due to the unfavourable market situation of the Textiles sector the required 50% of the total export obligation in the 1st Block of 4 years. The applicant has enclosed copy of EPCG License, Bill of Entry copy, Calculation Sheet, CA certified Import Statement, Export statement. As per export statement submitted, the applicant has made nil export in the first block of EOP and has not submitted status of fulfilment of EO in the second EOP and also not sought extension in EOP for fulfilment of EO. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in

			block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14(c) of HBP 2015-20 and late fee of Rs. 10,000/- per authorisation. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
63	Reliance Industries Limited, Mumbai HQREPCGPRAPP00289596AM22	0330050543 dated 18.01.2019	**Request for Condonation for Installation period of Capital Goods beyond 18 months – delay in project completion in respect of EPCG Authorization No. 0330050543 dated 18.01.2019 under 0% Concessional Duty:** The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India. The Committee deliberated upon the case and decided to **defer** it for further examination.

64	Jindal Steel & Power Ltd., Haryana 01/36/218/214/AM-21/EPCG HQREPCGPRAPP00179301AM22	3330001021 dated 13/06/2008 3330001268 dated 31/03/2009 3330001488 dated 06/11/2009 3330001567 dated 14/01/2010 3330001634 dated 31/03/2010 3330001635 dated 31/03/2010 3330001685 dated 26/05/2010 3330001686 dated 26/05/2010 3330001724 dated 30/06/2010 3330001807 dated 13/09/2010 3330001891 dated 15/12/2010 3330001982 dated 23/03/2011 3330002007 dated 20/04/2011 3330002066 dated 21/07/2011 3330001886 dated 09/12/2010 3330003359 dated 06/08/2014 3330002871 dated 06/06/2013 3330003303 dated 13/06/2014 3330002503 dated 14/09/2012 3330002457 dated 21/08/2012 3330002779 dated 18/03/2013 3330003263 dated 16/05/2014	**Request for condonation of procedural lapse for mentioning wrong EPCG Authorization Number in 278 Shipping Bills in respect of their 22 EPCG authorization:** Jindal Steel & Power Ltd., (JSPL) has stated that they had obtained above EPCG Authorizations from RA, Panipat, Haryana. The firm has informed that due to error of CHA, there was a misallocation of SBs to the pending licenses. In some cases SBs were used for licenses where EO was already fulfilled or the EO period was still open. Hence this distorted the results and it required that the SBs are allocated judiciously to those licenses where EO was to be fulfilled given the expiry of EO period. The firm has also mentioned that JSPL has given declaration that these SBs had not be used for EO obligation of those EPCG licenses whose number was earlier mentioned on these SBs or any other License (s) as per Policy Circular No. 07/2002 dt. 11.07.2002 and relevant copies of S/Bills no. are given. The Committee deliberated upon the case and decided to recommend to **DG for relaxation under Para 2.58 of FTP 2015-20 to allow** consideration of such Shipping Bills towards fulfilment of the specific EO. The above recommendation is subject to the condition that: i) There is no double counting of exports. ii) No free shipping bills or third party exports shall be counted. iii) Payment of composition fee of Rs. 200/- per shipping bill is made by the party. iv) All other conditions of EPCG authorisations shall be met as per FTP and Handbook of procedures. v) Any investigation/adjudication proceeding by

			DRI/ Customs/ ECA action is not pending in respect of the subject EPCG authorisations. v) Application shall be submitted to RA within 30 days from uploading of minutes. vii) RA shall verify the above facts before accepting the shipping bills for fulfillment of EO. **This has the approval of DG, DGFT.**
65	Star Cement Limited, Kolkata HQREPCGPRAPP00277499AM22	1630000011 dated 03.03.2011	**Request to allow consideration of 20 Shipping Bills from the period 01.03.2021 to 31.03.2021 for purpose of fulfillment of EO in respect of EPCG Authorization No. 1630000011 dated 03.03.2011 under 03% Concessional Duty:** The firm has stated that they were granted 03% EPCG Authorization wherein the main country for exporting products of the Company is Nepal and Panitanki LCS is the nearest Land Custom Station for exportation of the products. The firm was granted special permission by Principal Commissioner of Customs Kolkata to export under EPCG Scheme through Panitanki LCS. 2. The firm stated that they requested the Customs Authority for endorsement of EPCG No. on the shipping bills prior to exports been made for the period 01.03.2021 to 31.03.2021 wherein it was evident from the correspondances that Panitanki LCS is not an EPCG enabled port and the exports were allowed to the firm in terms of approval of the commissioner of customs Kolkata. 3. The firm stated that RA mentioned that due to the customs automated EDI System the mentioned shipping bills under EPCG Authorization reflected

			the term "Free Shipping Bills" for exports done through Panitanki LCS by the firm. 5. The representative of the firm appeared in Personal hearing and reiterated the submissions made in the application. The firm has put forward further submissions and grounds for consideration- • No fault of the firm wherein EPCG benefit was denied by RA and due to technical issues on part of the Customs Authority for non-endorsement on Shipping Bills which weren't allowed • Within the domain of Customs Authority to scrutinize the export items for entitlement of benefits • RA should have considered such exports towards fulfilment of EO • Shipping Bills have been endorsed by Customs The Committee noted that the applicant has filed a letter dated 03.12.2021 sent by Office of the Commission of Customs(Preventive), Kolkota addressed to RA, Guwahati stating that all the Shipping Bills submitted by applicant through EDI System at Panitanki LCS are capturing the Scheme description as "Free Shipping Bill" though the SBs are actually intended for export under EPCG Scheme as per the special order accorded by the jurisdictional Pr. Commissioner/Commissioner of Customs in terms of para 10 of the Board's Notification No. 16/2015-Cus. dated 01.04.2015 and invoices reflecting EPCG authorization number. Since the relevant port has not been notified for exports under EPCG, the Customs automated system does not allow to enter EPCG in the relevant field under scheme description and automatically captured as Free Shipping Bill. The Committee deliberated on the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** to allow exports done by the applicant under EPCG Scheme through Panitanki LCS and accept the corresponding Shipping Bills, subject to the condition that all corresponding

			Shipping Bills have been endorsed by the respective Customs Authority for export under EPCG scheme. **This has the approval of the DG, DGFT.**
66	Arcelormittal Nippon Steel India Limited, Mumbai HQREPCGPRAPP00109586AM22	5230007436 dated 27.08.2010	**Request for extension of EOP in respect of EPCG authorization No. 5230007436 dated 27/08/2010 under 0% Concessional Duty:** The applicant has stated that : i. The total export obligation is of $ 2998 million (which also includes the additional export obligation), out of which export obligation of US$. 1744.12 million was fulfilled. The remaining export obligation of US$ 1253.81 million Could not be fulfilled due to the factors mentioned in the letter dated 21-08-2018, such as sluggish global market conditions, deceleration of demand for steel products and depressed international prices. EPCG authorization ii. Essar Steel India Limited (IEC No. 0388147831} (ESIL) is undergoing insolvency proceedings under Insolvency and Bankruptcy Code (IBC} 2016, vide NCLT Order No.C.P.(1.8} No.40f7/NCLT/AHM/2017dated 2"August, 2017 and the applicant , Salish Kumar Gupta has been appointed as the Resolution Professional by Hon'ble NCLT, Ahmedabad. ESIL is being run on a going concern basis and its resolution process is under progress as per IBC. iii. The Company is currently facing a specific issue relating to an EPCG authorization that it had obtained bearing no. 5230007436 dated 27.08.2010 at Zero Customs Duty with total duty saved amount of $ 416.4 Million (Rs. 1,972 Crores} and EO at US$. 2498 Million. The EOP was extended for two years i.e. up to 26-08-2018 as per FTP provisions with an additional export obligation of US$. 500 million. No further extensions are possible in terms of the provisions of the FTP. Thus the total EO to be fulfilled as on 26-08-2018 is US$.2998 Million. iv. So far the export obligation fulfilled amounts to US$ 1599 Million as on March 31,

			2018 which is in addition to the fulfilment of average export performance to the extent of Rs. 1300 crore per annum. Thus ESIL is required to fulfill balance export obligation of $1399 Million. v. The reasons for the non-fulfilment of the EO to the tune of $1399 Million is attributed to the sluggish global market conditions prevalent between 2010 to 2016, wherein, steel exports from India were adversely hit due to deceleration of demand; low growth; lower consumption of steel all of which resulted in lower volume of exports further accentuated by the depressed international prices. This has severely impacted the fulfilment of export obligation against EPCG authorizations obtained by the Steel companies including Essar Steel India Limited. The time taken in commissioning of such steel plant and depression of the global markets coincided more or less at the same time. Incidentally, the entire steel industry was undergoing a crisis from 2010 to 2016 due to sluggish global and domestic market conditions. The Committee deliberated upon the case and decided to **defer** it for further examination on file.
67	Nimbus Packaging LLP HQREPCGPRAPP00319602AM22	0330042850 dated 21.10.2015	**Request for 1st Block Extension by 2 years in respect of EPCG Authorization No. 0330042850 dated 21.10.2015 under 0% Concessional duty:** The firm has stated that they couldn't fulfil their 100% EO in 1st Block in stimulated time PERIOD due to Covid-19 pandemic. The firm further stated that they couldn't apply for application on time as it is their first application and weren't aware about the policies and procedures and were unable to file the same with RA. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para

			5.14(c) of HBP 2015-20 and late fee of Rs. 10,000/- per authorisation. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
68	KALS Breweries Private Limited (KBPL) HQREPCGPRAPP00257005AM22	0430010334 dated 27.09.2011	**Request for (i) Inclusion of Additional export products such as Whiskey, Brandy, Rum, Gin and Vodka; and (ii) Fulfilment of Export Obligation by the Group Companies in respect of EPCG authorization No. 0430010334 dated 27/09/2011:** They have availed the duty save under the EPCG scheme in the year 2011 for import of machinery for setting up the beer unit that was set up in Pudukkottai District, Tamil Nadu under the expectation that the Tamil Nadu Government will allow export of beer outside the country. However, the Tamil Nadu Government did not allow export of Beer manufactured in the state till 25.10.2017, for almost 6 Years and 4 months since the license was first issued (The TN Government GO dated 26.10.2017). KBPL started looking for options to export beer outside the country from the time the TN Govt allowed the exports in October, 2017. However due to market conditions the Company could not export immediately. KBPL, with its continuous efforts for almost 2 years since exports was allowed, finalized the agents by the year 2019 for the purpose of exports in various countries including Singapore, Malaysia and Middle East. KBPL was about to commence exports to the above countries, but the Covid pandemic started from January, 2020 which severely impacted the plans and the Company has lost almost 18 months for any export opportunity. The Company was forced into the disadvantageous position for no fault of the Company due to the

			Tamil Nadu State Government not allowing the export of beer till 25.10.2017 thereby resulting in loss of 6 years and 4 months since the license issue date of 24.06.2011. While the State Government allowed exports from 25.10.2017 onwards, the Covid-19 pandemic resulted in the Company again losing almost 18 months since January, 2020 in view of the reduced export opportunity for beer globally since the demand for beer de-grew globally by around 30% and the Company unable to market its products in the various global markets due to ban on international travel. The Committee deliberated upon the case and observed that, para **5.11.3 of HBP(2009-14**) says "Whenever a **ban/restriction is imposed** on export of any product, export obligation period in respect of **EPCG authorizations already issued prior to imposition of ban** on such export products, would stand automatically extended for a period equivalent of duration of a ban, without any composition fee and exporter would not be required to maintain average E.O. as well for the ban period." The above para permits extension of EOP, where EPCG authorisations are issued prior to imposition of restriction/ban etc. Therefore Committee decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorisation or after issuance of EPCG authorisation. Committee therefore decided to **defer** the case for want of above information.
69	KALS Breweries Private Limited (KBPL) HQREPCGPRAPP002 56807AM22	0430010205 dated 18.08.2011	**Request for (i) Inclusion of Additional export products ; and (ii) Fulfillment of Export Obligation by the Group Companies in respect of EPCG authorization No 0430010205 dated 18/08/2011:** They have availed the duty save under the EPCG scheme in the year 2011 for import of machinery for setting up the beer unit that was set up in Pudukkottai District, Tamil Nadu under the expectation that the Tamil Nadu Government will allow export of beer outside the country. However, the Tamil Nadu

			Government did not allow export of Beer manufactured in the state till 25.10.2017, for almost 6 Years and 4 months since the license was first issued (The TN Government GO dated 26.10.2017). KBPL started looking for options to export beer outside the country from the time the TN Govt allowed the exports in October, 2017. However due to market conditions the Company could not export immediately. KBPL, with its continuous efforts for almost 2 years since exports was allowed, finalized the agents by the year 2019 for the purpose of exports in various countries including Singapore, Malaysia and Middle East. KBPL was about to commence exports to the above countries, but the Covid pandemic started from January, 2020 which severely impacted the plans and the Company has lost almost 18 months for any export opportunity. The Company was forced into the disadvantageous position for no fault of the Company due to the Tamil Nadu State Government not allowing the export of beer till 25.10.2017 thereby resulting in loss of 6 years and 4 months since the license issue date of 24.06.2011. While the State Government allowed exports from 25.10.2017 onwards, the Covid-19 pandemic resulted in the Company again losing almost 18 months since January, 2020 in view of the reduced export opportunity for beer globally since the demand for beer de-grew globally by around 30% and the Company unable to market its products in the various global markets due to ban on international travel. The Committee deliberated upon the case and observed that, para **5.11.3 of HBP(2009-14**) says "Whenever a **ban/restriction is imposed** on export of any product, export obligation period in respect of **EPCG authorizations already issued prior to imposition of ban** on such export products, would stand automatically extended for a period equivalent of duration of a ban, without any composition fee and exporter would not be required to maintain average E.O. as well for the ban period." The above para permits extension of EOP, where EPCG authorisations are issued prior to imposition

			of restriction/ban etc. Therefore Committee decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorisation or after issuance of EPCG authorisation. Committee therefore decided to **defer** the case for want of above information.
70	KALS Breweries Private Limited (KBPL) HQREPCGPRAPP00256906AM22	0430010212 dated 19.08.2011	**Request for (i) Inclusion of Additional export products ; and (ii) Fulfillment of Export Obligation by the Group Companies in respect of EPCG authorization No. 0430010212 dated 19/08/2011:** They have availed the duty save under the EPCG scheme in the year 2011 for import of machinery for setting up the beer unit that was set up in Pudukkottai District, Tamil Nadu under the expectation that the Tamil Nadu Government will allow export of beer outside the country. However, the Tamil Nadu Government did not allow export of Beer manufactured in the state till 25.10.2017, for almost 6 Years and 4 months since the license was first issued (The TN Government GO dated 26.10.2017). KBPLstarted looking for options to export beer outside the country from the time the TN Govt allowed the exports in October, 2017. However due to market conditions the Company could not export immediately. KBPL, with its continuous efforts for almost 2 years since exports was allowed, finalized the agents by the year 2019 for the purpose of exports in various countries including Singapore, Malaysia and Middle East. KBPL was about to commence exports to the above countries, but the Covid pandemic started from January, 2020 which severely impacted the plans and the Company has lost almost 18 months for any export opportunity. The Company was forced into the disadvantageous position for no fault of the Company due to the Tamil Nadu State Government not allowing the export of beer till 25.10.2017 thereby resulting in loss of 6 years and 4 months since the license issue

			date of 24.06.2011. While the State Government allowed exports from 25.10.2017 onwards, the Covid-19 pandemic resulted in the Company again losing almost 18 months since January, 2020 in view of the reduced export opportunity for beer globally since the demand for beer de-grew globally by around 30% and the Company unable to market its products in the various global markets due to ban on international travel. The Committee deliberated upon the case and observed that, para **5.11.3 of HBP(2009-14**) says "Whenever a **ban/restriction is imposed** on export of any product, export obligation period in respect of **EPCG authorizations already issued prior to imposition of ban** on such export products, would stand automatically extended for a period equivalent of duration of a ban, without any composition fee and exporter would not be required to maintain average E.O. as well for the ban period." The above para permits extension of EOP, where EPCG authorisations are issued prior to imposition of restriction/ban etc. Therefore Committee decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorisation or after issuance of EPCG authorisation. Committee therefore decided to **defer** the case for want of above information.
71	KALS Breweries Private Limited (KBPL) HQREPCGPRAPP002 57340AM22	0430010690 dated 04.01.2012	**Request for (i) Inclusion of Additional export products such as Whiskey, Brandy, Rum, Gin and Vodka; and (ii) Fulfillment of Export Obligation by the Group Companies in respect of EPCG authorization No. 0430010690 dated 04/01/2012-regarding** They have availed the duty save under the EPCG scheme in the year 2011 for import of machinery for setting up the beer unit that was set up in Pudukkottai District, Tamil Nadu under the expectation that the Tamil Nadu Government will allow export of beer outside the country. However, the Tamil Nadu

			Government did not allow export of Beer manufactured in the state till 25.10.2017, for almost 6 Years and 4 months since the license was first issued (The TN Government GO dated 26.10.2017). KBPL started looking for options to export beer outside the country from the time the TN Govt allowed the exports in October, 2017. However due to market conditions the Company could not export immediately. KBPL, with its continuous efforts for almost 2 years since exports was allowed, finalized the agents by the year 2019 for the purpose of exports in various countries including Singapore, Malaysia and Middle East. KBPL was about to commence exports to the above countries, but the Covid pandemic started from January, 2020 which severely impacted the plans and the Company has lost almost 18 months for any export opportunity. The Company was forced into the disadvantageous position for no fault of the Company due to the Tamil Nadu State Government not allowing the export of beer till 25.10.2017 thereby resulting in loss of 6 years and 4 months since the license issue date of 24.06.2011. While the State Government allowed exports from 25.10.2017 onwards, the Covid-19 pandemic resulted in the Company again losing almost 18 months since January, 2020 in view of the reduced export opportunity for beer globally since the demand for beer de-grew globally by around 30% and the Company unable to market its products in the various global markets due to ban on international travel. The Committee deliberated upon the case and observed that, para **5.11.3 of HBP(2009-14**) says "Whenever a **ban/restriction is imposed** on export of any product, export obligation period in respect of **EPCG authorizations already issued prior to imposition of ban** on such export products, would stand automatically extended for a period equivalent of duration of a ban, without any composition fee and exporter would not be required to maintain average E.O. as well for the ban period." The above para permits extension of EOP, where EPCG authorisations are issued prior to imposition

			of restriction/ban etc. Therefore Committee decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorisation or after issuance of EPCG authorisation. Committee therefore decided to **defer** the case for want of above information.
72	KALS Breweries Private Limited (KBPL) HQREPCGPRAPP00256928AM22	0430010213 dated 19.08.2011	**Request for (i) Inclusion of Additional export products ; and (ii) Fulfillment of Export Obligation by the Group Companies in respect of EPCG authorization No. 0430010213 dated 19/08/2011:** They have availed the duty save under the EPCG scheme in the year 2011 for import of machinery for setting up the beer unit that was set up in Pudukkottai District, Tamil Nadu under the expectation that the Tamil Nadu Government will allow export of beer outside the country. However, the Tamil Nadu Government did not allow export of Beer manufactured in the state till 25.10.2017, for almost 6 Years and 4 months since the license was first issued (The TN Government GO dated 26.10.2017). KBPL started looking for options to export beer outside the country from the time the TN Govt allowed the exports in October, 2017. However due to market conditions the Company could not export immediately. KBPL, with its continuous efforts for almost 2 years since exports was allowed, finalized the agents by the year 2019 for the purpose of exports in various countries including Singapore, Malaysia and Middle East. KBPL was about to commence exports to the above countries, but the Covid pandemic started from January, 2020 which severely impacted the plans and the Company has lost almost 18 months for any export opportunity. The Company was forced into the disadvantageous position for no fault of the Company due to the Tamil Nadu State Government not allowing the export of beer till 25.10.2017 thereby resulting in loss of 6 years and 4 months since the license issue date of 24.06.2011. While the State Government

			allowed exports from 25.10.2017 onwards, the Covid-19 pandemic resulted in the Company again losing almost 18 months since January, 2020 in view of the reduced export opportunity for beer globally since the demand for beer de-grew globally by around 30% and the Company unable to market its products in the various global markets due to ban on international travel. The Committee deliberated upon the case and observed that, para **5.11.3 of HBP(2009-14**) says "Whenever a **ban/restriction is imposed** on export of any product, export obligation period in respect of **EPCG authorizations already issued prior to imposition of ban** on such export products, would stand automatically extended for a period equivalent of duration of a ban, without any composition fee and exporter would not be required to maintain average E.O. as well for the ban period." The above para permits extension of EOP, where EPCG authorisations are issued prior to imposition of restriction/ban etc. Therefore Committee decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorisation or after issuance of EPCG authorisation. Committee therefore decided to **defer** the case for want of above information.
73	KALS Breweries Private Limited (KBPL) HQREPCGPRAPP00257372AM22	0430012415 dated 08.05.2013	**Request for (i) Inclusion of Additional export products such as Whiskey, Brandy, Rum, Gin and Vodka; and (ii) Fulfillment of Export Obligation by the Group Companies in respect of EPCG authorization No. 0430012415 dated 08/05/2013:** They have availed the duty save under the EPCG scheme in the year 2011 for import of machinery for setting up the beer unit that was set up in Pudukkottai District, Tamil Nadu under the expectation that the Tamil Nadu Government will allow export of beer outside the country. However, the Tamil Nadu Government did not allow export of Beer manufactured in the state till 25.10.2017, for almost 6 Years and 4 months since the license was first issued (The TN Government GO dated 26.10.2017). KBPL started looking for options to export beer outside the country from the time the TN Govt

			allowed the exports in October, 2017. However due to market conditions the Company could not export immediately. KBPL, with its continuous efforts for almost 2 years since exports was allowed, finalized the agents by the year 2019 for the purpose of exports in various countries including Singapore, Malaysia and Middle East. KBPL was about to commence exports to the above countries, but the Covid pandemic started from January, 2020 which severely impacted the plans and the Company has lost almost 18 months for any export opportunity. The Company was forced into the disadvantageous position for no fault of the Company due to the Tamil Nadu State Government not allowing the export of beer till 25.10.2017 thereby resulting in loss of 6 years and 4 months since the license issue date of 24.06.2011. While the State Government allowed exports from 25.10.2017 onwards, the Covid-19 pandemic resulted in the Company again losing almost 18 months since January, 2020 in view of the reduced export opportunity for beer globally since the demand for beer de-grew globally by around 30% and the Company unable to market its products in the various global markets due to ban on international travel. The Committee deliberated upon the case and observed that, para **5.11.3 of HBP(2009-14)** says "Whenever a **ban/restriction is imposed** on export of any product, export obligation period in respect of **EPCG authorizations already issued prior to imposition of ban** on such export products, would stand automatically extended for a period equivalent of duration of a ban, without any composition fee and exporter would not be required to maintain average E.O. as well for the ban period." The above para permits extension of EOP, where EPCG authorisations are issued prior to imposition of restriction/ban etc. Therefore Committee decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorisation or after issuance of EPCG authorisation. Committee therefore decided to **defer** the case for want of above

			information.
	KALS Breweries Private Limited (KBPL) HQREPCGPRAPP00256988AM22	0430010330 dated 30.09.2011	**Request for (i) Inclusion of Additional export products ; and (ii) Fulfillment of Export Obligation by the Group Companies in respect of EPCG authorization No.0430010330 dated 30/09/2011:** They have availed the duty save under the EPCG scheme in the year 2011 for import of machinery for setting up the beer unit that was set up in Pudukkottai District, Tamil Nadu under the expectation that the Tamil Nadu Government will allow export of beer outside the country. However, the Tamil Nadu Government did not allow export of Beer manufactured in the state till 25.10.2017, for almost 6 Years and 4 months since the license was first issued (The TN Government GO dated 26.10.2017). KBPL started looking for options to export beer outside the country from the time the TN Govt allowed the exports in October, 2017. However due to market conditions the Company could not export immediately. KBPL, with its continuous efforts for almost 2 years since exports was allowed, finalized the agents by the year 2019 for the purpose of exports in various countries including Singapore, Malaysia and Middle East. KBPL was about to commence exports to the above countries, but the Covid pandemic started from January, 2020 which severely impacted the plans and the Company has lost almost 18 months for any export opportunity. The Company was forced into the disadvantageous position for no fault of the Company due to the Tamil Nadu State Government not allowing the export of beer till 25.10.2017 thereby resulting in loss of 6 years and 4 months since the license issue date of 24.06.2011. While the State Government allowed exports from 25.10.2017 onwards, the Covid-19 pandemic resulted in the Company again losing almost 18 months since January, 2020 in view of the reduced export opportunity for beer globally since the demand for beer de-grew globally by around 30% and the Company unable to market its

			products in the various global markets due to ban on international travel. The Committee deliberated upon the case and observed that, para **5.11.3 of HBP(2009-14**) says "Whenever a **ban/restriction is imposed** on export of any product, export obligation period in respect of **EPCG authorizations already issued prior to imposition of ban** on such export products, would stand automatically extended for a period equivalent of duration of a ban, without any composition fee and exporter would not be required to maintain average E.O. as well for the ban period." The above para permits extension of EOP, where EPCG authorisations are issued prior to imposition of restriction/ban etc. Therefore Committee decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorisation or after issuance of EPCG authorisation. Committee therefore decided to **defer** the case for want of above information.
75	KALS Breweries Private Limited (KBPL) HQRPRCAPPLY00151116AM22	0430010008 dt. 24.06.2011	**Request for (i) Inclusion of Additional export products such as Whiskey, Brandy, Rum, Gin and Vodka in respect of EPCG No. 0430010008 dt. 24.06.2011.(ii) Fulfillment of Export Obligation by the Group Companies including KALS Distilleries Private Limited, KALS Distilleries Carnataka Pvt. Ltd., &KALS Beverages Pvt. Ltd. in respect of EPCG No. 0430010008 dt. 24.06.2011:** They have availed the duty save under the EPCG scheme in the year 2011 for import of machinery for setting up the beer unit that was set up in Pudukkottai District, Tamil Nadu under the expectation that the Tamil Nadu Government will allow export of beer outside the country. However, the Tamil Nadu Government did not allow export of Beer manufactured in the state till 25.10.2017, for almost 6 Years and 4 months since the license was first issued (The TN Government GO dated 26.10.2017). KBPL started looking for options to export beer outside the country from the time the TN Govt

			allowed the exports in October, 2017. However due to market conditions the Company could not export immediately. KBPL, with its continuous efforts for almost 2 years since exports was allowed, finalized the agents by the year 2019 for the purpose of exports in various countries including Singapore, Malaysia and Middle East. KBPL was about to commence exports to the above countries, but the Covid pandemic started from January, 2020 which severely impacted the plans and the Company has lost almost 18 months for any export opportunity. The Company was forced into the disadvantageous position for no fault of the Company due to the Tamil Nadu State Government not allowing the export of beer till 25.10.2017 thereby resulting in loss of 6 years and 4 months since the license issue date of 24.06.2011. While the State Government allowed exports from 25.10.2017 onwards, the Covid-19 pandemic resulted in the Company again losing almost 18 months since January, 2020 in view of the reduced export opportunity for beer globally since the demand for beer de-grew globally by around 30% and the Company unable to market its products in the various global markets due to ban on international travel. The Committee deliberated upon the case and observed that, para **5.11.3 of HBP(2009-14)** says "Whenever a **ban/restriction is imposed** on export of any product, export obligation period in respect of **EPCG authorizations already issued prior to imposition of ban** on such export products, would stand automatically extended for a period equivalent of duration of a ban, without any composition fee and exporter would not be required to maintain average E.O. as well for the ban period." The above para permits extension of EOP, where EPCG authorisations are issued prior to imposition of restriction/ban etc. Therefore Committee decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorisation or after issuance of EPCG authorisation. Committee therefore decided to **defer** the case for want of above

			information.
76	Shri Jagannath Steels &Power Ltd, Keonjhar 01/37/218/166/AM-18/EPCG-II	2330001011 dated 05.06.2014	**Review of the decision taken in EPCG Committee meeting held on 03.01.2019 regarding condonation of delay in submission of installation certificate:** Jagannath Steels & Powers Ltd, Koenjhar has requested for review of the decision of the EPCG Committee taken it its meeting held on 03.01.2019 regarding their application for condonation of delay in installation of Capital Goods imported under EPCG authorisation No. 233000101 dated 05.06.2014. 2. In its meeting held on 03.01.2019 the EPCG Committee took following decision: *The Committee noted that the capital goods were imported in 2014 and installed in 2017. The party has stated that the capital goods imported were not independent machinery. The company was required to purchase certain other indigenous and imported machines to be able to install the capital goods imported under the subject license. However, due to recession in the steel & plant industry, the loan applications of the company for financing of the purchase of capital goods were not accepted by various banks/financial institutions. Further, due to sudden change of Govt. policy in the matter of extension/ renewal of lease of mines policy regarding renewal / issuance of lease of mines, the lease of the company remained suspended for about one year resulting in non-installation of the capital goods. Further, the company had approached the concerned RA, for extension of time for installation of the capital goods but the request of the company was declined.* *The Committee noted that the DRI has also initiated an enquiry against the party. DoR, vide letter dated 02.01.2018 forwarded a letter of DRI, Delhi which mentions that the request of the importer seeking condonation of delay in installation after more than 3 years of import of the goods and after initiation of investigations by the DRI does not merit consideration at this juncture. The Committee, deliberated upon the case and decided to defer the*

			case for seeking comments from DoR. *The Committee deliberated upon the case and decided that there was no need to wait for the report from DoR as there is no merit in the justification of the party in installing the machinery after a gap of three years. Therefore, the Committee decided to **reject** the case.* 4. In the review application, the applicant has made following submissions :- i. The impugned decision/ order was passed without affording Personal hearing to the applicant. ii. DRI issued SCN dated 03.07.2018 for non-installation of capital goods imported under EPCG License. As such there is no other offence committed by the applicant but for non-installation of capital goods in time which is only a procedural delay. iii. The applicant has already installed the capital goods from January 2017 to May 2017 and the certificate has been issued by Asstt. Commissioner, Central Excise, Custom and Service Tax, Keonjhar Division, Keonjhar on 04.07.2017. As such, there is no diversion of capital goods or evasion of Duty nor any intention to evade the duty at any point of time. iv. Because this Hon'ble Committee has failed to appreciate that the motive of the Govt. is to allow the procedural lapses and for such reason even the RA has been granted power to condone delay in installation of capital goods procured under EPCG license as long as 18 months vide Public Notice no. 30 dated 14.08.2018. v. Because this Hon'ble Committee has failed to appreciate that the Export Obligation period fastened under the subject EPCG License was valid till June 2020 and the applicant is in a position to fulfil the export obligation for which the applicant had even filed export order. The applicant has

			already fulfilled EO of approx. 36 crore. vi. The intention of the applicant was never to evade the duty, as the applicant against the duty, invested a huge amount towards cost of the project. The capital goods, though were not installed at the time of visit of the official of DRI, but were in possession of the applicant company. As such there is no diversion of the capital goods nor did the company intend to evade the duty saved. vii. Due to the loss/ stoppage of businesses of the Directors of Applicant Company because of Govt. policy, the applicant was not in position to install the machinery earlier than January 2017 as the same required certain other indigenous and imported machinery. viii. Due to the Govt. policy in the matter of suspension of the lease of directors of the applicant company, the directors on the one hand have suffered huge losses and on the other hand due to delay in installation, the company is facing problems in export of goods as such rejection of application shall further jeopardize the business of the applicant company resulting to ruining of export business of the applicant company. ix. Due to recession in the steel & plant industry, the loan applications of the company were not accepted by various banks/ financial institutions and due to unexpected rejection of loan application of the applicant, funds to import/ purchase other machinery, the capital goods could not be installed in time. 5. With the above, the party has requested for the review of the decision taken in EPCG Committee meeting held on 03.01.2019 and grant PH for presenting their case. 6. Review application was taken up in the EPCG Committee meeting held on 24.05.2019 and 10.06.2020 but was deferred. 7. The representative of the firm appeared in Personal hearing and reiterated the submissions made

			in the application. He also referred to the additional submissions sent recently. In it oral submissions, it was submitted that against the Export Obligation of approx Rs. 95.58 crores the applicant has already made exports exceeding Rs. 600.83 crores. Despite the delay in installation, the applicant has fulfilled the EO within the stipulated time period. The Committee deliberated upon the case and decided to **defer** the case for consideration in the upcoming EPCG Committee meeting.
77	M/s. H.K. Poly Fab, Surat HQREPCGPRAPP00267552AM22	5230025523 dated 16.11.2017	**Request for regularization of excess duty credit utilized within 10%:** The firm stated that they have used an excess amount of duty save value for Rs. 6291.40 under their EPCG License and have forgot to pay the applicable application fee for excess duty save value within 18 months also not get amended the EPCG license. The firm has requested for permission for regularization of excess duty save value. The Committee deliberated upon the case and decided to **recommend toDG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**

78	M/s. Hari Bhakti Textiles, Surat HQREPCGPRAPP002 67661AM22	5230025584 dated 28.11.2017	**Request for regularization of excess duty credit utilized within 10%:** The firm stated that they have used an excess duty save value for Rs. 46270/- under this license and not get amended it till date by paying applicable fee for excess duty save value utilized. The firm further stated that their application for EODC is submitted to RA, Surat has hold for want of approval from PRC for regularization of excess duty save value utilized. The firm has requested to grand permission for the same. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
79	Phils Heavy Engineering Pvt. Ltd., Mumbai HQREPCGPRAPP002 47807AM22	0330046088 dated 02.01.2017	**Request for regularization of excess duty credit utilized within 10%:** The firm has requested to regularize excess utilization of duty saved value, which is less than 10 per cent permitted as per Para 5.16(a) of HBP. The firm further stated that there was a delay in the

			payment of fee for excess duty paid utilization for which they have requested to condone the delay and send recommendation to RA Mumbai, as they have requested them to approach to HQ New Delhi. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
80	M/s.Vaaho Profiles, Gobindgarh (Punjab) HQREPCGPRAPP003 03897AM22	3030010739 dated 26.03.2013	**Request for regularization of excess duty credit utilized within 10%:** The firm has requested for regularization of excess duty credit utilized within 10%. The firm stated that due to unawareness of policy procedure as specified in Para 5.16 (a) of HBP 2015-20, they have not paid the additional fee to cover excess imports effected, in terms of duty saved amount. The firm has requested to allow regularization of late payment of additional fee to cover excess Imports and condone the procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of

			procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
81	Sunny Silk Mills Pvt. Ltd., Surat HQRPRCAPPLY00313824AM22	5230017898 dated 18.08.2015	**Request for regularization of excess duty credit utilized within 10%:** The firm has stated that they had over utilized the duty saved amount within the 10% allowed category, but failed to pay the application fee for the excess amount utilized in the prescribed time by an oversight. The amount payable comes to Rs. 135.00 and the firm wants to pay the same. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

			The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
82	Creative Technologies, Surat HQREPCGPRAPP00285864AM22	5230016283 dated 12.03.2015	**Request for regularization of excess duty credit utilized within 10%:** The applicant has stated that at the time of import they have utilized excess duty saved value of Rs. 26336988.00/ against duty saved value of Rs. 25374989.00/- which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
83	Mandke Foundation , Mumbai HQRPRCAPPLY0027	0330047370 dated	**Request for regularization of excess duty credit utilized within 10%:**

	4429AM22	15.06.2017	The applicant has stated that at the time of import they have utilized excess duty saved value of Rs. 24472476.00/ against duty saved value of Rs. 22261875.00 /- which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
84	Manav Enterprise, Surat HQREPCGPRAPP00285281AM22	5230025965 dated 01.03.2018	**Request for regularization of excess duty credit utilized within 10%:** The applicant has stated that at the time of import they have utilized excess duty saved value of Rs. 1213596.00/ against duty saved value of Rs. 1190646.00 /- which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in

			payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
85	M/s. Dashmesh Rice Mills, Ludhiana HQREPCGPRAPP00172426AM22	3030016729 dated 23.08.2017	**Request for regularization of excess duty credit utilized within 10%:** The firm has stated that they could not submit the composition fee along with penalty within prescribed time against excess utilization of duty saved due to un awareness of that. The firm has requested by seeking relaxation for regularization of the same for redemption purpose. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject

			authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
86	Ram Ratna Wires Ltd., Mumbai HQRPRCAPPLY00298249AM22	i. 0330050124 dated 24.10.2018 ii. 0330049489 dated 28.06.2018 iii. 0330049457 dated 21.06.2018	**Request for regularization of excess duty credit utilized within 10%:** The firm has applied with reference to above subject and deficiency received from RA, Mumbai for payment of fees for excess utilization of duty saved amount by Custom at the time of import of Capital Goods against the above mentioned EPCG License. The firm has stated that as per Para 5.16 of HBP, they had to make payment for excess utilization of Duty Saved Value by Custom at the time of Import of Capital Goods within one month from the date of import, due to lapse of the policy &procedure for payment of fees within one month from the date of import. The firm further stated that they had applied for Redemption of the above EPCG License and RA, Mumbai raised query for payment of fees for Excess Utilization of Duty Saved Value. The firm has requested to consider their case and allow them for lapse of policy &procedure for delay in payment of Fees. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the

			excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
87	Wockhardt Ltd., Mumbai HQRPRCAPPLY00304517AM22	0330034085 dated 29.10.2012	**Request for regularization of excess duty credit utilized within 10%:** The firm stated that they have been asked to approach DGFT (HQ) for grating redemption which is pending only in lieu of compliance of Excess DSV, which is excess by marginal amount of approx. Rs. 15/- from the approved Import value for which the firm had already paid Enhancement fees of Rs. 200/- for Excess DSV on 15.11.2018 to DGFT. Thus, the firm has requested to approve their request and grant them consent at the earliest. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy.

			This has the approval of DG, DGFT.
88	M/s. Shree Hans Rice & General Mills, Panipat HQRPRCAPPLY00290444AM22	3330002907 dated 04.07.2013	**Request for regularization of excess duty credit utilized within 10%:** The firm has stated that they have excess import against above EPCG licence by 10% auto enhancement but due to lack of knowledge they did not deposit excess duty enhancement fees at the prescribed time. The firm has requested to give policy relaxation of excess duty availed under EPCG licence for redemption. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
89	Nelson Global Products India Pvt. Ltd., Pune HQREPCGPRAPP00295792AM22	0330050675 dated 15.02.2019	**Request for regularization of excess duty credit utilized within 10%:** The firm stated that as per HBP 5.16 (a), they need to furnish additional fees to cover excess import effected within One Month and within two years of

			composition fees Rs. 5000/- but the firm has paid amount of Rs. 5200 after two years i.e. Dated 11.06.2021. Attached payment receipt for reference the firm further stated that they have completed export obligation and submitted redemption application to RA, Mumbai office and their case is deficient due to the above reason. The firm has requested to condone the delay fees paid after Two years. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
90	Sipra Engineers Pvt. Ltd., Mumbai HQREPCGPRAPP00175650AM22	3130008717 dated 09.06.2015	**Request for regularization of excess duty credit utilized within 10%:** The firm has stated that they had fulfilled the export obligation as per the license within the specified period At the time of imports there was excess duty utilization of Rs. 239817/- by the customs in the license for which they were supposed to pay the application fees to RA Pune within period of one month but could not pay the same due to unawareness about the policy and procedures. The firm further stated that after fulfilling the exports they approached their consultant for closure who advised to request EPCG committee for the condonation of the same due to the delay in paying the Application fees for access duty Utilization. The

			firm has requested to allow them to pay the application fees and any late fees if applicable so that they can submit the file for the purpose of redemption. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
91	M/s. Gopinath Enterprise, Surat HQRPRCAPPLY00166049AM22	5230022041 dated 22.09.2016	**Request for regularization of excess duty credit utilized within 10%:** The firm has stated that they have utilize more than amount given in EPCG Authorization as per Para 5.16 of HBP 2015-21 and they have not applied enhancement with in time in our authorization, as per PN 22/2015-20 dt 31.07.2019 so the firm has stated that they are applying for relaxation as per Para 2.58. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20,

			subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
92	Anmol Fluid Control Products Pvt. Ltd., Mumbai HQRPRCAPPLY00277134AM22	0330027311 dated 24.09.2010	**Request for regularization of excess duty credit utilized within 10%:** The firm has stated that after 2 years of submission The RA, Mumbai has informed to pay application fee towards Excess Duty Utilizations & get the case regularized from the Headquarters which the firm is unable to pay the fees online and have been asked to approach Head Quarter for regularization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy.

			This has the approval of DG, DGFT.
93	Multibase India Ltd., Mumbai HQRPRCAPPLY00316998AM22	0330042866 dated 27.10.2015	**Request for regularization of excess duty credit utilized within 10%:** The applicant has stated that at the time of import they have utilized excess duty saved value which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. In this regard, RA, Mumbai issued a D/L dated 28.12.2021 informing the applicant that the application fee for excess utilized of DSV of license not paid pay fees and approached HQ for condonation of delay in paying fees. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
94	Multibase India Ltd., Mumbai HQRPRCAPPLY00317140AM22	0330042701 dated 05.10.2015	**Request for regularization of excess duty credit utilized within 10%:** The applicant has stated that at the time of import they have utilized excess duty saved value which is

			less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. In this regard, RA, Mumbai issued a D/L dated 28.12.2021 informing the applicant that the application fee for excess utilized of DSV of license not paid pay fees and approached HQ for condonation of delay in paying fees. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
95	Endress+Hauser Wetzer (India) Pvt. Ltd. Aurangabad (MH) HQREPCGPRAPP00317818AM22	0330038225 dated 04.03.2014	**Request for regularization of excess duty credit utilized within 10%:** The applicant has stated that at the time of import they have utilized excess duty saved value of Rs. 1738304.00/ against duty saved value of Rs. Rs. 1680995.00/- which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. In this regard, RA, Mumbai issued a D/L dated 05.01.2022 informing the applicant that the application fee for excess utilized of DSV of license not paid pay fees.

			The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
96	Savvak Engineering Innovations Pvt. Ltd., New Delhi HQREPCGPRAPP00343698AM22	0530155730 dated 10.06.2011	**Request for regularization of excess duty credit utilized within 10%:** The firm stated that due to change in duty the license was utilized more than the original duty saved on the license. The firm stated that RA has asked to approach EPCG Committee for condonation in delay in payment by more than two years hence the firm has requested to condone the delay without any payment as duty was increased by the customs. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject

			authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
97	R.A.K. Ceramics India Pvt. Ltd., Mumbai HQREPCGPRAPP00347430AM22	0330047244 dated 30.05.2017	**Request for regularization of excess duty credit utilized within 10%:** The firm stated that they have obtained 2 EPCG authorizations from RA Mumbai and submitted for redemption purpose. Regarding the same the firm had visited at RA, Mumbai and understood that they have made an excess duty saved amount at time of capital goods import against EPCG license no. 0330047244 Dt. 30.05.2017 and have not paid fee after the import to DGFT with in stipulated time (as per Para 5.16 HBP 2015-20) due to non-awareness of policy but have fulfilled additional duty saving export obligation within period. The firm stated that they are ready to pay additional duty saving fee. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy.

			This has the approval of DG, DGFT.
98	Macleods Pharmaceuticals Ltd., Mumbai HQREPCGPRAPP00308325AM22	i. 0330040599 dt. 30.12.2014 ii. 0330040713 dt. 14.01.2015 iii. 0330040950 dt. 11.02.2015 iv. 0330040951 dt. 11.02.2015 v. 0330041589 dt. 30.04.2015 vi. 0330041995 dt. 30.06.2015 vii. 0330042077 dt. 08.07.2015 viii. 0330042444 dt. 21.08.2015 ix. 0330042997 dt. 09.11.2015 x. 0330043708 dt.	**Request for regularization of excess duty credit utilized within 10%:** The applicant has stated that they had already paid additional fee to cover excess utilization of Duty saved value but the payment was made after expiry of two years from date of import. Hence, the firm has requested to condone the delay and allow to pay additional fee against above Authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**

		15.02.2016 xi. 0330043914 dt. 11.03.2016 xii. 0330045172 dt. 26.08.2016 xiii. 0330045758 dt. 23.11.2016 xiv. 0330046156 dt. 10.01.2017	
99	Anish (India) Exports, Gurugram (Haryana) HQREPCGPRAPP00317989AM22	0530173600 dated 24.12.2018	**Request for regularization of excess duty credit utilized within 10%:** The applicant has stated that they submitted the redemption application with CLA, New Delhi and CLA, New Delhi asked them to approach the EPCG committee to allow relaxation in the said Notification where they were supposed to deposit the application fee for enhancement in duty saved amount. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the

			excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
100	Dharampal Satyapal Ltd, Noida HQREPCGPRAPP00303664AM22	0530163938 dated 11.12.2014	**Request for regularization of excess duty credit utilized within 10%:** The applicant has stated that at the time of import they have utilized excess duty saved value of Rs. 27,25,000.00/ against duty saved value of Rs. 29,09,486.00/- which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. The applicant has stated that they submitted the redemption application with CLA, New Delhi and CLA, New Delhi issued D/L dated 28.10.2021 and asked them to approach the EPCG committee to allow relaxation in the said Notification where they were supposed to deposit the application fee for enhancement in duty saved amount. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**
101	Cello Plast HQREPCGPRAPP002	0330043397 dated 01.01.2016	**Request for regularization of excess duty credit utilized within 10%:**

	71431AM22		The firm has requested to regularize excess utilization of duty saved value, which is less than 10% permitted as per PN.22 dated 31.07.2019. the firm stated that there was a delay in the payment of fee for excess duty paid utilization for which the firm has requested to condone the delay and send recommendation to RA, Mumbai, as they requested the firm to approach DGFT HQ vide their letter dated 05.03.2020. The firm further stated that they have already completed the export obligation and submitted their request to RA, Mumbai for issue of redemption memo. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT**
102	GP Offset Private Limited, Mumbai HQREPCGPRAPP002 78463AM22	0330031975 dated 29.02.2012	**Request for regularization of excess duty credit utilized within 10%:** The firm has requested for Condonation and Regularization of Late Payment of additional fee for excess duty utilized within 110% of duty saved amount. The firm stated that they have submitted Application for Redemption at RA, Mumbai on 16.08.2021. The firm further stated that they had made excess utilization beyond 100% but within 110% duty saved amount which was enhanced by Customs and Imports allowed. Further stated that RA, Mumbai had asked them to submit condonation

			fees of Rs. 5000 towards excess duty utilization which the firm has stated as paid. However, RA, Mumbai has instructed the firm to submit their request of condonation and regularization of late payment of fees beyond 2 years from date of import to DGFT, (HQ). The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization. The permission is subject to the installation of capital goods as per policy. **This has the approval of DG, DGFT.**

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

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

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