GOVERNMENT OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY
DIRECTORATE GENERAL OF FOREIGN TRADE

MINUTES OF THE EXIM FACILITATION COMMITTEE (EFC) MEETING

Subject: Allocation of Tariff Rate Quotas (TRQs) under the India-Sri Lanka Free Trade Agreement (ISLFTA) for the Financial Year 2026-27.

Date of Meeting: 16th April 2026 Time: 11:00 A.M.

Venue: Room no. 01, DGFT Headquarters, Vanijya Bhawan, New Delhi

Chaired by: Shri Lav Agarwal, Director General of Foreign Trade

ATTENDEES

Name	Designation / Office
Shri Rakesh Kumar	Additional DGFT, DGFT Headquarters
Shri Satya Raja Sekhar G	Joint DGFT, DGFT Headquarters
Shri Ajay Kumar Singh	Under Secretary, Foreign Trade (SA) Division, Department of Commerce
Shri Manish Sirohi	Foreign Trade Development Officer, DGFT Headquarters

1. BACKGROUND AND PURPOSE

The Exim Facilitation Committee (EFC) was convened to deliberate upon and decide the methodology for allocation of Tariff Rate Quotas (TRQs) available under the India-Sri Lanka Free Trade Agreement (ISLFTA) for the Financial Year 2026-27, in accordance with Para 2.92 of the Handbook of Procedures 2023 (HBP 2023).

2. TRQ ITEMS AND ANNUAL QUOTA AVAILABLE UNDER ISLFTA

The Committee noted that the following items are available for import under the TRQ framework of the ISLFTA for FY 2026-27:

S. No.	Item	Annual TRQ Quantity
1	Vanaspati, Bakery Shortening and Margarine	2,50,000 MTs
2	Pepper	2,500 MTs
3	Desiccated Coconut	500 MTs
4	Articles of Apparel and Clothing Accessories	8 million Pieces
5	Tea and Preparations thereof	15 million Kgs.

The Committee noted that for FY 2026-27, applications were received in respect of three tariff lines, namely Vanaspati/Bakery Shortening/Margarine, Pepper, and Desiccated Coconut. No applications were received for Articles of Apparel and Tea.

3. APPLICATIONS RECEIVED AND DEMAND POSITION

The Committee noted the demand position as reflected in the applications received across the relevant tariff lines. The details are tabulated below:

ITC (HS) Code	Description of Goods	Annual TRQ Available	Total Qty. Applied (MTs / Units)	No. of Applications
1516, 1517, 1518 (excl. 15161000, 15171010, 15179030 & 15180040)	Vanaspati, Bakery Shortening and Margarine	2,50,000 MTs	6,44,000 MTs	11
0904	Pepper (all sub-headings)	2,500 MTs	56,837 MTs	310
08011100	Desiccated Coconut	500 MTs	7,249 MTs	55
Various	Articles of Apparel and Clothing Accessories	8 mn. Pieces	—	—
Various	Tea and Preparations thereof	15 mn. Kgs.	—	—

The Committee noted that for all three tariff lines for which applications were received, the total quantity applied for substantially exceeded the annual TRQ available, necessitating a structured allocation methodology among eligible applicants.

The Committee further decided that in respect of tariff lines under the ISLFTA TRQ for which no applications have been received for FY 2026-27, namely Articles of Apparel and Clothing Accessories and Tea and Preparations thereof, DGFT may, from time to time during the course of the financial year, may undertake further TRQ allocations based on applications so received.

4. INELIGIBILITY OF ENTITIES ON THE DENIED ENTITY LIST (DEL)

The Committee noted the provisions of Para 2.14(c) of the Foreign Trade Policy 2023 (FTP 2023), which stipulate that entities placed on the Denied Entity List (DEL) shall have all new licences, authorisations, scrips, certificates and instruments blocked from printing, issuance, or renewal. In view of the above, the Committee resolved that no TRQ Authorisation shall be issued to any entity that figures on the Denied Entity List, for the duration of its inclusion therein.

5. SUB-DIVISION OF PEPPER TRQ QUOTA

The Committee noted that the annual TRQ of 2,500 MTs available for Pepper (ITC HS: 0904) encompasses multiple sub-headings. Upon deliberation, the Committee decided to sub-divide the Pepper TRQ as follows:

(i) 2,000 MTs to be allocated under ITC HS 09041120 (Light Black Pepper), having regard to the larger volume of demand under this sub-heading; and

(ii) 500 MTs to be allocated among applicants under the remaining ITC HS sub-headings falling under HSN 0904.

6. DETERMINATION OF PROVISIONAL ALLOCATION: METHODOLOGY

The Committee deliberated on the appropriate basis for allocation of TRQ quantities and resolved as under:

6.1 Pro-rata Allocation

For tariff lines where the total quantity applied for exceeded the annual TRQ limit and where the spread of applicants warranted proportionate distribution, the Committee decided to allocate quantities on a pro-rata basis, in proportion to the quantity applied for by each eligible applicant. These tariff lines are:

(i) Vanaspati, Bakery Shortening and Margarine (ITC HS: 1516, 1517, 1518); and

In cases where the quantity applied for by an applicant was less than their pro-rata entitlement, the allocation was restricted to the quantity actually applied for.

6.2 Allocation Methodology in case of Pepper and Desiccated Coconut

For tariff lines with a larger number of applicants and smaller per-applicant quantities, the Committee decided to allocate the minimum applied quantity among the applications across all the applicants. The balance quantity, left if any, is allocated on an average basis, i.e., by dividing the balance TRQ equally among all eligible applicants. These tariff lines are:

(i) Desiccated Coconut (ITC HS: 08011100); and
(ii) Pepper under HSN 0904

In cases where the quantity applied for was less than the entitlement, the allocation was limited to the quantity actually applied for.

The Committee noted that the Provisionally Allocated Quantities for Pepper (ITC HS: 0904) and Desiccated Coconut (ITC HS: 08011100) are relatively modest in quantum. Accordingly, the Committee decided that the full Provisionally Allocated Quantity for these two tariff lines shall be authorised and issued upfront to each eligible applicant in a single tranche, without any phasing.

6.3 In respect of Vanaspati, Bakery Shortening and Margarine (ITC HS: 1516/1517/1518), given the significantly larger quantities involved, the Committee resolved to adopt the phased authorisation mechanism described in Section 8 below.

7. MINIMUM IMPORT PRICE (MIP) CONDITIONS AND RULES OF ORIGIN

The Committee noted the following regulatory conditions applicable to imports of Black Pepper and Desiccated Coconut under ISLFTA, which shall apply without exception:

7.1 Minimum Import Price (MIP) Restrictions:

(i) Vide Notification No. 53/2015-2020 dated 21.03.2018, import of Black Pepper below a CIF value of Rs. 500/- per kg is prohibited. No relaxation of this MIP condition shall be permitted for imports under the ISLFTA TRQ.

(ii) Vide Notification No. 40/2015-2020 dated 08.01.2020, import of Desiccated Coconut below a CIF value of Rs. 150/- per kg is prohibited. No relaxation of this MIP condition shall be permitted for imports under the ISLFTA TRQ.

7.2 Certificate of Origin and Rules of Origin:

All imports under the ISLFTA TRQ shall be subject to the submission of a valid Certificate of Origin, duly fulfilling the Rules of Origin criteria prescribed under the ISLFTA, along with such other conditions and documentation as may be stipulated under the Agreement from time to time.

8. PHASED ISSUANCE OF TRQ AUTHORISATIONS FOR VANASPATI, BAKERY SHORTENING AND MARGARINE

8.1 As noted in Section 7 above, the phased issuance mechanism applies exclusively to Vanaspati, Bakery Shortening and Margarine (ITC HS: 1516/1517/1518), given the scale of quantities involved. The Committee noted that in previous TRQ allocation cycles, a significant proportion of allocated quantities remained partially or wholly unutilised by grantees, resulting in sub-optimal utilisation of the overall TRQ. The Committee further noted the absence of a reliable ex-ante mechanism to predict the utilisation behaviour of individual applicants.

8.2 With a view to ensuring optimal and effective utilisation of the available TRQ, discouraging non-utilisation of allocated quantities, and incentivising demonstrated utilisation performance, the Committee resolved to adopt the following phased authorisation mechanism for Vanaspati for FY 2026-27:

Phase I — Initial Issuance (50% of Provisionally Approved Quantity)

8.3 TRQ Authorisations for Vanaspati, Bakery Shortening and Margarine shall, in the first instance, be issued to each eligible applicant to the extent of fifty percent (50%) of their respective Provisionally Alloacated Quantity. This initial tranche constitutes the Phase I Authorisation.

Phase II — Release of Remaining 50% upon Utilisation Verification

8.4 The issuance of the remaining fifty percent (50%) of the Provisionally Allocated Quantity (Phase II Authorisation) shall be contingent upon the applicant demonstrating satisfactory utilisation of the Phase I Authorisation. The specific conditions are as follows:

> **(i)** An applicant shall be eligible for the Phase II Authorisation only upon demonstrating actual utilisation of not less than seventy-five percent (75%) of the quantity covered under the Phase I Authorisation.
>
> **(ii)** For this purpose, the applicant shall submit, on or before 31st October 2026, a Chartered Accountant (CA) certified utilisation statement bearing a Unique Document Identification Number (UDIN), along with a statement of Bills of Entry, as documentary evidence of utilisation. This submission is a mandatory precondition for the grant of the Phase II Authorisation.
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> **(iii)** Concurrently, eligible applicants may also indicate, in the prescribed Form to be hosted on the DGFT website, whether they wish to apply for additional quantity from the available balance pool, beyond their remaining 50%.

Pooling and Reallocation of Unclaimed / Unutilised Quantity

8.5 Where an applicant fails to apply for, or is found ineligible to claim, the remaining fifty percent (50%) of the Provisionally Allocated Quantity on or before 31st October 2026 — whether on account of non-fulfillment of the utilisation condition or otherwise — such unclaimed quantity shall be treated as available for reallocation and shall be pooled accordingly.

8.6 The pooled quantity so constituted shall be reallocated in November 2026, among applicants who have fulfilled the utilisation condition stipulated in Para 8.4 above and have additionally indicated their willingness to receive extra quantities.

9. SUMMARY OF TIMELINES (APPLICABLE TO VANASPATI, BAKERY SHORTENING AND MARGARINE)

The following timelines shall govern the phased issuance of TRQ Authorisations for Vanaspati, Bakery Shortening and Margarine (ITC HS: 1516/1517/1518). These timelines are not applicable to Pepper and Desiccated Coconut, for which full authorisations shall be issued upfront as stated in Section 7 above.

Action	Requirement	Timeline
Application for Balance 50% of Provisionally Approved Quantity	Eligible applicants who have utilised at least 75% of the Phase I Authorisation quantity may apply for the remaining 50% of the Provisionally Approved Quantity. The application shall be accompanied by: (i) Chartered Accountant (CA) certified utilisation statement bearing UDIN; (ii) Statement of Bills of Entry; and (iii) Indication of any additional quantity from the available balance pool the applicant wishes to apply for.	On or before 31st October 2026
Pooling of Unclaimed / Unutilised Quantity	Quantity not claimed by applicants who have failed to meet the utilisation condition, or who have not applied for the balance 50% by the cut-off date, shall be treated as available for reallocation and pooled accordingly.	31st October 2026 (Cut-off Date)
Reallocation of Pooled Quantity	Pooled quantity to be reallocated on a proportionate basis among applicants who have fulfilled the utilisation condition and have applied for additional quantities, in proportion to the additional quantities so requested.	November 2026

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

Annexures:

Annexure-I : Statement of Provisional TRQ Allocations —

Vanaspati, Bakery Shortening and Margarine (ITC HS: 1516/1517/1518)

Annexure-II : Statement of Provisional TRQ Allocations — Desiccated Coconut (ITC HS: 08011100)

Annexure-III : Statement of Provisional TRQ Allocations — Light Black Pepper (ITC HS: 09041120)

Annexure-IV : Statement of Provisional TRQ Allocations — Other Pepper under HSN 0904

Annexure – I - Provisional TRQ Allocations — Vanaspati, Bakery Shortening and Margarine (ITC HS: 1516/1517/1518)

TRQ Application File No.	**ITC (HS) Code**	**Provisional Allocation (in MTs)***
HQRXTRQAPPLY00002181AM26	15162091	7764
HQRXTRQAPPLY00002181AM26	15179090	8734
HQRXTRQAPPLY00002406AM26	15162091	1165
HQRXTRQAPPLY00002109AM26	15162091	38820
HQRXTRQAPPLY00002081AM26	15162091	38820
HQRXTRQAPPLY00002081AM26	15179090	388
HQRXTRQAPPLY00002384AM26	15162091	3882
HQRXTRQAPPLY00002384AM26	15179090	7764
HQRXTRQAPPLY00002405AM26	15162091	776
HQRXTRQAPPLY00002628AM26	15162091	3882
HQRXTRQAPPLY00002628AM26	15179090	3882
HQRXTRQAPPLY00002074AM26	15162091	38820
HQRXTRQAPPLY00002074AM26	15179090	388
HQRXTRQAPPLY00002087AM26	15162091	38820
HQRXTRQAPPLY00002087AM26	15179090	388
HQRXTRQAPPLY00002106AM26	15162091	38820
HQRXTRQAPPLY00002106AM26	15179090	388
HQRXTRQAPPLY00002069AM26	15162091	7764
HQRXTRQAPPLY00002069AM26	15179090	8734

* The quantities set out above represent the Provisionally Allocated Quantity as determined under Section 6 of these Minutes. These quantities are provisional in nature and subject to the phased authorisation mechanism specified in Section 8 of the Minutes. No right or entitlement to receive a TRQ Authorisation for the full provisional quantity shall vest in any applicant until the utilisation conditions stipulated in Section 8.4 are fulfilled. Quantities not claimed or found ineligible under Section 8.5 shall be subject to pooling and reallocation in accordance with Section 8.6.

Annexure-II - Provisional TRQ Allocations — Desiccated Coconut (ITC HS: 08011100)

TRQ Application File No.	ITC (HS) Code	Provisional Allocation (in MTs)*
HQRXTRQAPPLY00002127AM26	08011100	9
HQRXTRQAPPLY00002124AM26	08011100	9
HQRXTRQAPPLY00002181AM26	08011100	9
HQRXTRQAPPLY00002189AM26	08011100	9
HQRXTRQAPPLY00002164AM26	08011100	9
HQRXTRQAPPLY00002148AM26	08011100	9
HQRXTRQAPPLY00002145AM26	08011100	9
HQRXTRQAPPLY00002138AM26	08011100	9
HQRXTRQAPPLY00002140AM26	08011100	9
HQRXTRQAPPLY00002326AM26	08011100	9
HQRXTRQAPPLY00002283AM26	08011100	9
HQRXTRQAPPLY00002375AM26	08011100	9
HQRXTRQAPPLY00002351AM26	08011100	9
HQRXTRQAPPLY00002364AM26	08011100	9
HQRXTRQAPPLY00002236AM26	08011100	9
HQRXTRQAPPLY00002137AM26	08011100	9
HQRXTRQAPPLY00002658AM26	08011100	9
HQRXTRQAPPLY00002382AM26	08011100	9
HQRXTRQAPPLY00002474AM26	08011100	9
HQRXTRQAPPLY00002369AM26	08011100	9
HQRXTRQAPPLY00002666AM26	08011100	9
HQRXTRQAPPLY00002384AM26	08011100	9
HQRXTRQAPPLY00002627AM26	08011100	9
HQRXTRQAPPLY00002312AM26	08011100	9
HQRXTRQAPPLY00002701AM26	08011100	9
HQRXTRQAPPLY00002623AM26	08011100	9
HQRXTRQAPPLY00002651AM26	08011100	9
HQRXTRQAPPLY00002678AM26	08011100	9

HQRXTRQAPPLY00002690AM26	08011100	9
HQRXTRQAPPLY00002691AM26	08011100	9
HQRXTRQAPPLY00002555AM26	08011100	9
HQRXTRQAPPLY00002452AM26	08011100	9
HQRXTRQAPPLY00002410AM26	08011100	9
HQRXTRQAPPLY00002417AM26	08011100	9
HQRXTRQAPPLY00002389AM26	08011100	9
HQRXTRQAPPLY00002327AM26	08011100	9
HQRXTRQAPPLY00002274AM26	08011100	9
HQRXTRQAPPLY00002278AM26	08011100	9
HQRXTRQAPPLY00002240AM26	08011100	9
HQRXTRQAPPLY00002213AM26	08011100	9
HQRXTRQAPPLY00002215AM26	08011100	9
HQRXTRQAPPLY00002159AM26	08011100	9
HQRXTRQAPPLY00002177AM26	08011100	9
HQRXTRQAPPLY00002092AM26	08011100	9
HQRXTRQAPPLY00002128AM26	08011100	9
HQRXTRQAPPLY00002130AM26	08011100	9
HQRXTRQAPPLY00002131AM26	08011100	9
HQRXTRQAPPLY00002135AM26	08011100	9
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HQRXTRQAPPLY00002141AM26	08011100	9
HQRXTRQAPPLY00002142AM26	08011100	9
HQRXTRQAPPLY00002143AM26	08011100	9
HQRXTRQAPPLY00002144AM26	08011100	9
HQRXTRQAPPLY00002146AM26	08011100	9
HQRXTRQAPPLY00002069AM26	08011100	9

* The quantities set out above represent the Provisionally Allocated Quantity as determined under Section 6 of these Minutes.

Annexure-III - Provisional TRQ Allocations — Light Black Pepper (ITC HS: 09041120)

TRQ Application File No.	**ITC (HS) Code**	**Provisional Allocation (in MTs)***

HQRXTRQAPPLY00002089AM26	09041120	7
HQRXTRQAPPLY00002365AM26	09041120	7
HQRXTRQAPPLY00002622AM26	09041120	7
HQRXTRQAPPLY00002121AM26	09041120	7
HQRXTRQAPPLY00002640AM26	09041120	7
HQRXTRQAPPLY00002181AM26	09041120	44
HQRXTRQAPPLY00002324AM26	09041120	7
HQRXTRQAPPLY00002412AM26	09041120	7
HQRXTRQAPPLY00002188AM26	09041120	7
HQRXTRQAPPLY00002583AM26	09041120	7
HQRXTRQAPPLY00002633AM26	09041120	7
HQRXTRQAPPLY00002299AM26	09041120	7
HQRXTRQAPPLY00002693AM26	09041120	7
HQRXTRQAPPLY00002322AM26	09041120	7
HQRXTRQAPPLY00002284AM26	09041120	7
HQRXTRQAPPLY00002669AM26	09041120	7
HQRXTRQAPPLY00002376AM26	09041120	7
HQRXTRQAPPLY00002355AM26	09041120	7
HQRXTRQAPPLY00002692AM26	09041120	7
HQRXTRQAPPLY00002236AM26	09041120	7
HQRXTRQAPPLY00002285AM26	09041120	7
HQRXTRQAPPLY00002280AM26	09041120	7
HQRXTRQAPPLY00002244AM26	09041120	7
HQRXTRQAPPLY00002073AM26	09041120	8
HQRXTRQAPPLY00002072AM26	09041120	8
HQRXTRQAPPLY00002722AM26	09041120	7
HQRXTRQAPPLY00002674AM26	09041120	7
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HQRXTRQAPPLY00002658AM26	09041120	7
HQRXTRQAPPLY00002467AM26	09041120	7
HQRXTRQAPPLY00002474AM26	09041120	7
HQRXTRQAPPLY00002420AM26	09041120	7
HQRXTRQAPPLY00002359AM26	09041120	7

HQRXTRQAPPLY00002566AM26	09041120		7
HQRXTRQAPPLY00002682AM26	09041120		7
HQRXTRQAPPLY00002675AM26	09041120		7
HQRXTRQAPPLY00002272AM26	09041120		8
HQRXTRQAPPLY00002687AM26	09041120		7
HQRXTRQAPPLY00002723AM26	09041120		7
HQRXTRQAPPLY00002233AM26	09041120		7
HQRXTRQAPPLY00002493AM26	09041120		7
HQRXTRQAPPLY00002731AM26	09041120		7
HQRXTRQAPPLY00002487AM26	09041120		7
HQRXTRQAPPLY00002471AM26	09041120		7
HQRXTRQAPPLY00002728AM26	09041120		7
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HQRXTRQAPPLY00002624AM26	09041120		7
HQRXTRQAPPLY00002269AM26	09041120		7
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HQRXTRQAPPLY00002133AM26	09041120		119
HQRXTRQAPPLY00002486AM26	09041120		7

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HQRXTRQAPPLY00002720AM26	09041120	7
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HQRXTRQAPPLY00002707AM26	09041120	7
HQRXTRQAPPLY00002708AM26	09041120	7
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HQRXTRQAPPLY00002716AM26	09041120	7
HQRXTRQAPPLY00002717AM26	09041120	22

HQRXTRQAPPLY00002718AM26	09041120	22
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HQRXTRQAPPLY00002724AM26	09041120	7
HQRXTRQAPPLY00002725AM26	09041120	7
HQRXTRQAPPLY00002726AM26	09041120	7
HQRXTRQAPPLY00002727AM26	09041120	7
HQRXTRQAPPLY00002732AM26	09041120	7
HQRXTRQAPPLY00002735AM26	09041120	22
HQRXTRQAPPLY00002599AM26	09041120	7
HQRXTRQAPPLY00002600AM26	09041120	7
HQRXTRQAPPLY00002601AM26	09041120	7
HQRXTRQAPPLY00002603AM26	09041120	7
HQRXTRQAPPLY00002605AM26	09041120	7
HQRXTRQAPPLY00002606AM26	09041120	7
HQRXTRQAPPLY00002609AM26	09041120	7
HQRXTRQAPPLY00002611AM26	09041120	7
HQRXTRQAPPLY00002618AM26	09041120	7
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HQRXTRQAPPLY00002685AM26	09041120	7
HQRXTRQAPPLY00002686AM26	09041120	7
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HQRXTRQAPPLY00002523AM26	09041120	7
HQRXTRQAPPLY00002524AM26	09041120	7
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HQRXTRQAPPLY00002083AM26	09041120	7
HQRXTRQAPPLY00002069AM26	09041120	44

* The quantities set out above represent the Provisionally Allocated Quantity as determined under Section 6 of these Minutes.

Annexure-IV - Provisional TRQ Allocations — Other Pepper under HSN 0904

TRQ Application File No.	**ITC (HS) Code**	**Provisional Allocation (in MTs)***
HQRXTRQAPPLY00002516AM26	09041190	6
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HQRXTRQAPPLY00002088AM26	09041130	6
HQRXTRQAPPLY00002059AM26	09041130	6
HQRXTRQAPPLY00002148AM26	09041130	6
HQRXTRQAPPLY00002068AM26	09041130	6
HQRXTRQAPPLY00002138AM26	09041130	6
HQRXTRQAPPLY00002077AM26	09041130	6
HQRXTRQAPPLY00002284AM26	09041190	6
HQRXTRQAPPLY00002323AM26	09041140	6
HQRXTRQAPPLY00002355AM26	09041190	6
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HQRXTRQAPPLY00002137AM26	09041130	6
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HQRXTRQAPPLY00002075AM26	09041140	6
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HQRXTRQAPPLY00002065AM26	09041190		6
HQRXTRQAPPLY00002066AM26	09041130		6
HQRXTRQAPPLY00002067AM26	09041130		6

* The quantities set out above represent the Provisionally Allocated Quantity as determined under Section 6 of these Minutes.

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Digitally signed by
Lav Agarwal
Date: 23-04-2026
10:07:14