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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 04.10.2022 & 02.11.2022 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.17/AM23 held on 04.10.2022 & 02.11.2022

The following members were present in the meeting:

1. Shri S.B.S. Reddy — Addl. DGFT
2. Shri Akash Taneja — Addl. DGFT
3. Shri Hardeep Singh — Addl. DGFT
4. Shri Anil Aggarwal — Addl. DGFT
5. Shri Dr. S.K. Bansal — Addl. DGFT

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

S. No	Name of the firm	Case No.
1.	M/s. Poshuk Foods, Telangana	1
2.	M/s. Palvi Industires Limited, Vadodara	2
3.	M/s. AIM Nonwovens & Interiors Pvt. Ltd., Pune	3
4.	M/s. Paragon Industries Ltd., New Delhi	4
5.	M/s. Ashoka Gears, Noida	5 to 8
6.	M/s. Ruchi Soya Industries Ltd., Mumbai	9&10
7.	M/s. Special Cables Pvt. Ltd., New Delhi	11
8.	M/s. Olam Enterprises India Pvt. Ltd., Gurgaon	12
9.	M/s. Orient Craft Ltd., Gurgaon	13
10.	M/s. Sudarshan Chemical Industries Ltd., Pune	14
11.	M/s. WadpackPvt. Ltd., Bangalore	15
12.	M/s. Sterling Auxiliaries Pvt. Ltd., Mumbai	16
13.	M/s. Kaveri Print Process Pvt. Ltd., Noida	17
14.	M/s. Tata Technologies Ltd., Pune	18
15.	M/s. Winsome Textile Industries Ltd., Chandigarh	19
16.	M/s. Centex International Pvt. Ltd., Ludhiana	20&21
17.	M/s. Betul Oil Ltd., Mumbai	22
18.	M/s. VBL Innovations Pvt. Ltd., Bangalore	23

PH Case No. 01 M/s. Poshuk Foods, Telangana
F. No.HQRPRCAPPLY00315722AM22 & HQRPRCAPPLY00331288AM22

Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Regularization of export made beyond 12 months against DFIA File No.No.09/73/076/00078/AM20 dated 16.09.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri V. Ramesh, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.12/AM22 dated 29.11.2021 (Case No.59) wherein Committee has rejected the case. The applicant stated that they had applied for DFIA vide File No.09/73/076/00078/AM20 dated 16.09.2019 for the export quantity of 1,66,666.60 KGs Value of Rs.1,00,00,000/- out of which they had exported 1,10,409.20 KGs i.e. 66% in terms of quantity and 79% in terms of value. Out of the above exports due to Covid-19 pandemic they could export 41,734.58 KGs within 12 months (25%) balance 68,674.62 KGs they had exported in 94 days which is beyond the EOP. These exports were done during the months of September, 2020 to December, 2020. During this period entire management including proprietor son who is taking care of the business were suffering from Covid-19. They are going through financial difficulties and with great efforts they could export 79% of the EO in terms of value and 66% in terms of quantity. Hence they are requesting to consider export made beyond EOP (delay of 94 days) for the above mentioned DFIA file.

Decision: The Committee heard and reviewed the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of Covid-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, the Committee decided to accede to the request for regularization of export made beyond EOP (delay of 94 days) against DFIA file No.09/73/076/00078/AM20 dated 16.09.2019for issuance of DFIA license. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

PH Case No. 02 M/s. Palvi Industires Limited, Vadodara
F. No.HQRPRCAPPLY00131264AM21
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Revalidation of 4 DFIA No.(i) 3410043964 dated 13.03.2018, (ii) 3410044216 dated 08.06.2018, (iii) 3410044491 dated 11.09.2018 and (iv) 3410044492 dated 11.09.2018.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022. However, firm vide mail dated 01.11.2022 intimated that the concerned person is traveling and will not be attending the PH and requested to give another date. Accordingly, the Committee decided to defer the case and give a last opportunity to be heard.

(Action: Applicant)

PH Case No. 03 M/s. AIM Nonwovens & Interiors Pvt. Ltd., Pune
F. No.HQRPRCAPPLY00406532AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: EOP extension against EPCG Authorization No.3130007551 dated 03.09.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 04.10.2022, Shri Drumil Shah, Managing Director and Shri Shivaji, Manager appeared on behalf of the firm and made the following submissions:

This is review case of EPCG Committee Meeting No.12/AM22 dated 28.01.2022 wherein the Committee rejected the case. The applicant stated that the original EOP of the subject authorization is 02.09.2019 (6 years). The extended EOP is 02.09.2021 (2 years). The EO fulfilled till 31.05.2022 is 69%. They are striving consistently and continuing to export and is confident to complete the balance EO within 2 years from the date of endorsement. The delay in the exports are due to (i) the CG supplied by M/s BASF Germany to setup plant in India for PU, Glue and Color coating but could not deliver the resultant quality as promised even after running several trials. Finally, both the teams settled on developing products such as "Purifying apparatus media for air filtration and gases" in the year 2020. (ii) Their MD-cum-Promoter succumbed to cancer in December 2020. This had put a sudden brake in the running of the company. The family pushed the younger brother of the MD, who was working in the field of software, overseas to handle the chaos. There were lot of teething problems, however, slowly the company is recovering from it. (iii) They had already suffered heavily in this Covid pandemic in terms of cashflow, crushed demands, 5 times higher sea and air freights, salaries and wages, bank interest, electricity bills, etc. The company was under pressure from the Maharashtra Government for manufacturing of meltblown for face mask media in the 2 years of Covid. Hence, they are requesting (i) for extension of EOP by 24 months from the date of endorsement. (ii) for considering all the exports shipping bills for completion of the EO from the expiry of the extended EOP till date for regualrisation purpose and (iii) for considering the exports of Purifying apparatus media for air filtration and gases from the date of product addition application submitted to RA on 10.07.2020 instead from the date of endorsement i.e. 26.02.2021.

Decision: The Committee heard and examined the case on the basis of statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, the Committee decided to accede to the request for regularization of export already made beyond EOP (i.e. after 03.09.2021) against EPCG Authorisation No.3130007551 dated 03.09.2013. The Committee also allowed EOP extension of subject EPCG Authorization for a period of 24 months from the date of endorsement subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. It was also decided to consider the exports of Purifying Apparatus Media for air filtration and gases from the date of product addition application submitted in concerned RA instead of date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Pune)

PH Case No. 04 M/s. Paragon Industries Ltd., New Delhi
F. No.HQRPRCAPPLY00330717AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Regularization of exports made beyond extended EOP against 7 EPCG Authorizations No.(i) 0530145510 dated 30.01.2008, (ii) 0530143735 dated 24.05.2007, (iii) 0530144493 dated 06.09.2007, (iv) 0530144418 dated 24.08.2007, (v) 0530143848 dated 08.06.2007, (vi) 0530144507 dated 07.09.2007 and (vii) 0530145663 dated 20.02.2008.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri Sumit, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.11/AM20 dated 09.07.2019 (Case No.8) wherein Committee rejected the case. The applicant stated that the subject authorizations were taken for importing machines for setting up of rolling mill plant for manufacturing aluminium products and subsequently, the EOP in all authorizations were extended from 8 years to 10 years by the EPCG Committee. However, the machines could get installed only in the year 2011 due to technical problems. Thereafter they exported 10.829 tonnes of Aluminum Coils manufactured out these imported machines to M/s Projects and Supplies Industries Co. LLC, Dubai. However, the said goods failed to meet desired International standards and were rejected by the buyer. In view of rejection of their export they have to take certification from various agencies in UAE, which they obtained after considerable efforts and lots of time passed. Thereafter the quality of the production was improved as per international standards and regular exports could be made only 2014 onwards. They have suffered major setbacks due to several factors as a result of which there was a delay of 5 to 15 months in discharging the EO. The total export obligation to be fulfilled with the 7 authorisations was USD 9714684.48 whereas the actual export made is USD 9714604.21. The difference between the EO and actual exports being only USD 80.27.Hence, they are requesting to consider for regularization of the exports pertaining the aforesaid EPCG licenses made 5-15 months beyond the EOP of 10 years (8+2) from the date of import of machines.

<u>Decision:</u> The Committee heard and reviewed the case on the basis of submission made by the firm and discussed the matter at length and decided to allow EOP extension up to 12 years from the date of issue for 7 EPCG Authorisations No.(i) 0530145510 dated 30.01.2008, (ii) 0530143735 dated 24.05.2007, (iii) 0530144493 dated 06.09.2007, (iv) 0530144418 dated 24.08.2007, (v) 0530143848 dated 08.06.2007, (vi) 0530144507 dated 07.09.2007 and (vii) 0530145663 dated 20.02.2008only for regularization purpose, subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

PH Case No. 05 M/s. Ashoka Gears, Noida
F. No.HQRPRCAPPLY00312244AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Condonation for not mentioning EPCG license number on shipping bills pertaining to group company towards fulfillment of EO against EPCG Authorization No.0530137308 dated 29.10.2004.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri Gaurav Khanna, Managing Director, appeared on behalf of the firm and made the following submissions:

This is review case of EPCG Meeting No.9/AM22 dated 24.11.2021 wherein the Committee rejected the case. The applicant stated that Direct export accounts 37.81%, Group company exports 77.35%. Undertaking under Policy Circular No.07/2002 dated 11.07.2002 submitted for all shipping bills. All exports made either direct or through group company were effected under ARE-1. Group company export does not classified as 3rd party export as per para 9.28 of FTP 2004-09. Para 9.62 has not included group company as 3rd party. Special provision has been made for group company besides 3rd party in Chapter 9 of FTP 2004-09. Even in Appendix 5C Para III of same year policy only speak free shipping bill and 3rd party shipping bills. It does not speak anything about group company. Different classification of exporter in one chapter means they are different from other. In this Group company separately and specifically classified and should not be treated at par with 3rd party. Hence, they are requesting for condonation for not mentioning EPCG licence number on S/Bills pertaining to group company towards fulfilment of export obligation against EPCG Authorization Nos.0530137308 dated 29.10.2004.

Decision: The Committee heard and reviewed the case on the basis of submission made by the firm. During the course of hearing, applicant has stated that the shipment has been made under Drawback shipping bills and are not related to any third party export. After detailed discussion, Committee observed that there is merit in the case and accordingly, it decided to accede to the request of the firm for condonation of not mentioning EPCG license number on the shipping bills pertaining to Group company towards fulfillment of EO against EPCG AuthorisationNo.0530137308 dated

29.10.2004. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

PH Case No. 06 M/s. Ashoka Gears, Noida
F. No.HQRPRCAPPLY00312153AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Condonation for not mentioning EPCG license number on shipping bills pertaining to group company towards fulfillment of EO against EPCG Authorization No.0530136936 dated 08.09.2004.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri Gaurav Khanna, Managing Director, appeared on behalf of the firm and made the following submissions:

This is review case of EPCG Meeting No.9/AM22 dated 24.11.2021 wherein the Committee rejected the case. The applicant stated that Direct export accounts 19.62%, Group company exports 184.66%. Undertaking under Policy Circular No.07/2002 dated 11.07.2002 submitted for all shipping bills. All exports made either direct or through group company were effected under ARE-1. Group company export does not classified as 3rd party export as per para 9.28 of FTP 2004-09. Para 9.62 has not included group company as 3rd party. Special provision has been made for group company besides 3rd party in Chapter 9 of FTP 2004-09. Even in Appendix 5C Para III of same year policy only speak free shipping bill and 4rd party shipping bills. It does not speak anything about group company. Different classification of exporter in one chapter means they are different from other. In this Group company separately and specifically classified and should not be treated at par with 3rd party. Hence, they are requesting for condonation for not mentioning EPCG licence number on S/Bills pertaining to group company towards fulfilment of export obligation against EPCG Authorization No.0530136936 dated 08.09.2004.

Decision: The Committee heard and reviewed the case on the basis of submission made by the firm. During the course of hearing, applicant has stated that the shipment has been made under Drawback shipping bills and are not related to any third party export. After detailed discussion, Committee observed that there is merit in the case and accordingly, it decided to accede the request of the firm for condonation of not mentioning EPCG license number on the shipping bills pertaining to Group company towards fulfillment of EO against EPCG AuthorisationNo.0530136936 dated 08.09.2004. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

PH Case No. 07 M/s. Ashoka Gears, Noida

F. No.HQRPRCAPPLY00313527AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Condonation for not mentioning EPCG license number on shipping bills pertaining to group company towards fulfillment of EO against EPCG Authorization No.0530137743 dated 30.12.2004.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri Gaurav Khanna, Managing Director, appeared on behalf of the firm and made the following submissions:

This is review case of EPCG Meeting No.9/AM22 dated 24.11.2021 wherein the Committee rejected the case. The applicant stated that Direct export accounts 103.54%, Group company exports 493.91%. They opine Affidavit and undertaking under Policy Circular No.07/2002 dated 11.07.2002 should suffice for consideration their case favourably. Special provision has been made for Group company besides 3rd party in Chapter 9 of FTP 2004-09. Even in Appendix 5C Para III of same year policy only speak free shipping bill and 3rd party shipping bills. It does not speak anything about group company. Different classification of exporter in one chapter means they are different from other. In this Group company separately and specifically classified and should not be treated at par with 3rd party. Hence, they are requesting for condonation for not mentioning EPCG licence number on S/Bills pertaining to group company towards fulfilment of export obligation against EPCG AuthorizationNo.0530137743 dated 30.12.2004.

Decision: The Committee heard and reviewed the case on the basis of submission made by the firm. During the course of hearing, applicant has stated that the shipment has been made under Drawback shipping bills and are not related to any third party export. After detailed discussion, Committee observed that there is merit in the case and accordingly, it decided to accede the request of the firm for condonation of not mentioning EPCG license number on the shipping bills pertaining to Group company towards fulfillment of EO against EPCG AuthorisationNo.0530137743 dated 30.12.2004. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

PH Case No. 08 M/s. Ashoka Gears, Noida
F. No.HQRPRCAPPLY00313581AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Condonation for not mentioning EPCG license number on shipping bills pertaining to group company towards fulfilment of EO against EPCG Authorization No.0530136893 dated 26.08.2004.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri Gaurav Khanna, Managing Director, appeared on behalf of the firm and made the following submissions:

This is review case of EPCG Meeting No.9/AM22 dated 24.11.2021 wherein the Committee rejected the case. The applicant stated that Direct export accounts 95.68%, Group company exports 52.62%. Total performance 148.30%. They have submitted undertaking to all shipping bills as per Policy Circular No.07/2002 dated 11.07.2002 should suffice for consideration their case favourably. Special provision has been made for Group company besides 3rd party in Chapter 9 of FTP 2004-09. Even in Appendix 5C Para III of same year policy only speak free shipping bill and 3rd party shipping bills. It does not speak anything about group company. Different classification of exporter in one chapter means they are different from other. In this Group company separately and specifically classified and should not be treated as 3rd party. EO is more than 95% and within condonable shortfall by RA as per para 5.12 of HBP (2004-09). Hence, they are requesting for condonation for not mentioning EPCG licence number on S/Bills pertaining to group company towards fulfilment of export obligation against EPCG AuthorizationNo.0530136893 dated 26.08.2004.

Decision: The Committee heard and reviewed the case on the basis of submission made by the firm. During the course of hearing, applicant has stated that the shipment has been made under Drawback shipping bills and are not related to any third party export. After detailed discussion, Committee observed that there is merit in the case and accordingly, it decided to accede the request of the firm for condonation of not mentioning EPCG license number on the shipping bills pertaining to Group company towards fulfillment of EO against EPCG AuthorisationNo.0530136893 dated 26.08.2004. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

PH Case No. 09 M/s. Ruchi Soya Industries Ltd., Mumbai
F. No.HQRPRCAPPLY00363868AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: To allow 167 shipping bills (Year 2015-16)for manual filing or allows submitting the ECOM at RA without late cut under the MEIS scheme.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022. However, firm vide mail dated 02.11.2022 intimated that they are unable to attend the PH and requested to give a new date. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 10 M/s. Ruchi Soya Industries Ltd., Mumbai

F. No.HQRPRCAPPLY00360583AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: To allow MEIS benefit against 26 time barred shipping bills pertaining to year 2016-17, 2017-18 & 2018-19.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri Vijay Kumar Jain, Vice President and Shri Yogendra Pardeshi, Junior Manager, appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.03/AM23 dated 22.04.2022 & dated 05.05.2022 (Case No.48) wherein Committee noted that the facts of the case have not been clearly specified by the firm therefore, it was decided to call the firm for Personal Hearing along with detail Order of NCLT. The applicant stated that due to some reasons Banks could not upload the E-BRC in time, delay is ranging 3 years to 4 years therefore, they could not file application for issuance of MEIS in time as S/Bills got expired by the time Banks uploaded eBRC. The applicant has now requested to allow MEIS benefit 26 time barred S/Bills pertaining to year 2016-17, 2017-18 & 2018-19.

Decision: The Committee heard and examined the submission made by the firm and discussed the matter at length and it decided to defer the issue and ask the firm to submit copy of order issued by National Company Law Tribunal (NCLT) along with other relevant documents (including statement of assets and liabilities submitted to NCLT), and also copy of Review Order passed in the matter by DGFT as well as latest position regarding action to be taken in terms of the said Order.

(Action: Applicant)

PH Case No. 11 M/s. Special Cables Pvt. Ltd., New Delhi
F. No.HQRPRCAPPLY00340795AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Regularisation of export made beyond EOP against EPCG Authorisation No.0530153905 dated 03.11.2010.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri S.K. Khanna, Managing Director appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.10/AM22 dated 10.09.2021 (Case No.25) wherein Committee has decided to reject the case. The applicant has sought personal hearing for review the decision of the Committee. In this representation they have stated that in spite of economic slowdown and hardship caused by Covid-19 pandemic, they managed to export for USD 420,783.92 of cables by 04.12.2020 (which is more than 100% of balance E.O. of USD 371,271.17) and further exported cables worth USD

428,546.10 by 21.12.2020 – total exports being about 230% of EO within the calendar year 2020 mentioning the same EPCG license number in the Shipping Bills. Inadvertently, they did not highlight their earlier submissions to PRC the exceptional delay by CLA, New Delhi in issuing 2 Year E.O. extension to them, permitted as per Exim Policy, 2009-14, as it was received by them only after almost 3 months of the expiry of the extended period allowed for meeting E.O. while they had export orders in hand which could not be exported as EOP extension granted had expired retrospectively. In addition, they have been placed under Denied Entity List (DEL) by CLA since 2019 due to which they are unable to get any Advance License for import of Raw Material duty free thus forcing them to pay duty on import of Raw Materials as well as not being able to lodge their claim for any of the export benefits such as MEIS etc. Further they have requested to review the matter and grant necessary relief by condoning delay in fulfilling E.O. by regularising the EO already made and imposing higher value of EO as they have already suffered a lot and suffering further due to placing of name in DEL and being uncompetitive in international export market due to not getting Duty Free Advance License for import of Raw Material needed for further exports.

Decision: The Committee heard and reviewed the case on the basis of justification submitted by the applicant and observed that there is merit in the case and accordingly it decided to accede to the request and allowed EOP extension up to 31.12.2020 of EPCG Authorization No.0530153905 dated 03.11.2010 only for regularization purpose. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

PH Case No. 12 M/s. Olam Enterprises India Pvt. Ltd., Gurgaon
F. No.HQRPRCAPPLY00359049AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: To allow simultaneous benefit of Zero Duty EPCG scheme and SHIS benefit in reference to PN No.30/2015-20 dated 08.09.2016, as the Zero Duty EPCG Authorization was taken exclusively for the purpose of De-Bonding of 100% EOU and to exit from EOU Scheme, whereas SHIS benefit was taken against exports of Textile and Jute.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri Navjot Singh, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is the review case of PRCMeeting No.08/AM22 dated 07.08.2021 (Case No.18) wherein Committee has decided to reject the case. The applicant has sought personal hearing for review the decision of the Committee. The applicant has stated that they have issued Zero Duty EPCG Licence No.0530161193 dated 12.07.2013 for import of CG required for manufacturing/processing of export item Cashew Kernels. They has applied for the benefit of SHIS under para 3.16 of FTP during the FY 2013-14 for export of Raw Cotton covered under Textile and Jute Sector made during 01.04.2012 to 31.03.2013. Further while availing SHIS benefit in FY 2013-2014 they have informed to surrender the Zero Duty EPCG licence before issuing SHIS Authorisation. Considering the restrictions provided vide Para 5.1A of Procedures and Notification No.102/09-Cus. Dated 11.09.2009 wherein it was mentioned that Zero Rated EPCG and SHIS benefit cannot be availed simultaneously. They have surrendered the Zero Duty EPCG Authorisation and received the SHIS Authorisation No. 0510366853 dated 25.09.2013. Hence, they are requesting to allow simultaneous benefit of Zero Duty EPCG Scheme and SHIS benefit in reference to PN No.30/2015-20 dated 08.09.2016, as the Zero Duty EPCG Authorization No.0530161193 dated 12.07.2013 was taken exclusively for the purpose of De-Bonding of 100% EOU and to exit from EOU Scheme, whereas SHIS benefit was taken against export of Textile and Jute.

Decision: The Committee heard and reviewed the case on the basis of submission furnished by the firm and found no merit or hardship in the request and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.08/AM22 dated 07.08.2021(Case no.18).

(Action: Applicant)

PH Case No. 13 M/s. Orient Craft Ltd., Gurgaon
F. No.HQRPRCAPPLY00360549AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: To count the export made through 4 Shipping Bills for the period from 28.01.2017 to 06.05.2017towards fulfillment of EO against Special Advance Authorisation No.0510400703 dated 09.12.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri A.K. Jain, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is the review case of the PRC Meeting No.12/AM22 dated 28.09.2021 (Case No.15) (Review case) wherein Committee has decided to maintain the earlier decision of PRC Meeting No.13/AM21 dated 06.10.2020 (Case No.10) in which it was decided to count the export of S/Bills pertaining to the period from 28.01.2017 to 06.05.2017 towards fulfilment of EO against Special AA No.0510400703 dated 09.12.2016 subject to condition. The applicant has sought personal hearing for review of the decision of the Committee and stated that the transmission of authorization through ICEGATE to Custom portal was crashed. The export description was incorrectly transmitted and final amendments in export description was not transmitted .The request copies for amendment even to head office were of no effect. Only in four shipping bills authorization detail could not translated. The failure of transmission was notified to RA and amendment request was made but same was not successfully transmitted. The entire export were completed within short span, which did not permit them to wait and watch. The export consignment could not be held back, it is never suggested as would cause have total business loss. The entire incident was accepted as failure of transmission of export product and no curative action was exercised in time.It is only inadvertent mistake on their part that they made initial submission that all shipping bills were containing authorization details instead of most of the shipping bills. The other documents such invoice etc. were bearing the authorization details. Hence, they are requesting to regularise the export made through the 4 Shipping Bills for the period from 28.01.2017 to 06.05.2017towards fulfilment of EO against Special Advance Authorisation No.05100400703 dated 09.12.2016.Their earnest prayer is that they have already lost their eligible post shipment incentives towards DBK and ROSL to the tune of Rs.15 lacs besides a tiny mistake resulting capital punishment. The inception of mistake was at the end of system and not exclusive their end.

Decision: The Committee heard and examined the justification submitted by the firm and observed that due to the transmission errors of file/license number, firm has faced the problem which was beyond their control. Therefore it decided to also count the export of the 4 shipping bills pertaining to the period from 28.01.2017 to 06.05.2017 towards fulfillment of EO against Special Advance Authorisation No.0510400703 dated 09.12.2016 as mentioned above, subject to fulfillment of the following conditions:-

i. Composition fee of Rs.200/-per shipping bill shall be imposed.
ii. RA shall ensure that subject shipping bills have not been taken into account in any other Advance Authorization for discharge of export obligation.
iii. The applicant would submit an affidavit-cum-indemnity bond in order to indemnify the Government for any harm or loss occurring due to utilization of these shipping bills towards fulfilment of EO against this Advance Authorisation.

The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

PH Case No. 14 M/s. Sudarshan Chemical Industries Ltd., Pune
F. No.HQRPRCAPPLY00378291AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Regularisation of export made beyond EOP against Advance Authorization No.3110060621 dated 07.10.2013.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri Nilkanth Natu, CFO and Ms. Manisha Patnaik, Manager (Incentive), appeared on behalf of the firm and made the following submissions:

This is the review of the PRC Meeting No.22/AM21 dated 19.01.2021& 02.02.2021 (Case No.12) (Review case) wherein Committee has decided to maintain its earlier decision taken in the PRC Meeting No.11/AM21 dated 22.09.2020 (Case No.08) in which it was decided to allow EOP extension up to 07.10.2017 (48 Months) of AA No.3110060621 dated 07.10.2013 only for regularization purpose subject to the payment of composition fee @ 1% per month on unfulfilled FOB value from the date of expiry. The balance EO may be regularized by paying Customs Duty as per provisions of FTP/HBP. Now they have stated that due to bad scenario in the international market they were unable to make the export within the E.O. period of Authorisation and made the export within 53 months from the date of issuance of Advance Authorisation No.3110060621 dated 07.10.2013. Hence they are requested to grant EOP extension for regularisation purpose till March, 2018 for 35 month.

Decision: The Committee heard and examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 31.03.2018 against Advance Authorisation No.3110060621 dated 07.10.2013 only for regularization purpose subject to payment of composition fees @1% per month on the unfulfilled FOB value from the date of expiry of initial/extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Pune)

PH Case No. 15 M/s. Wadpack Pvt. Ltd., Bangalore
F. No.HQRPRCAPPLY00385976AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Waiver of submitting bill of export towards fulfilment of EO against Advance Authorization No.0710085451 dated 13.01.2012.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri Shankaranarayanan, Shri Kunal Kapoor and Shri Karan Sachdev, Authorised Representatives appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.09/AM22 dated 09.09.2021 (Case No.06) wherein Committee has rejected the case. The applicant has stated that PRC did not considered documentary evidences on record which clearly establish that goods were indeed exported to SEZ units against the AA No.0710085451 dated 13.01.2012 and that they had fulfilled E.O. PRC also failed to take note of the judgement 28.02.2020 passed by the Division Bench of the Hon'ble Court High of Delhi in Holoflex Ltd., and Anr.V.Union of India and Ors. (LPA No.314/2019). Hence they are requested to allow Waiver of submitting bill of export towards fulfilment of E.O. against above mentioned AA.

Decision: During the course of hearing, it was informed by the firm that their case comes under the purview of the Policy Circular No.39 dated 07.06.2022.Hence, they wish to withdraw their application from the PRC. Accordingly, the case has been withdrawn.

(Action: Applicant)

PH Case No. 16 M/s. Sterling Auxiliaries Pvt. Ltd., Mumbai
F. No.HQRPRCAPPLY00380853AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: EOP extension against Advance Authorization No.0310789164 dated 15.09.2014 for regularization purpose.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri Vijendra Salunke, Senior Export Executive, appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No. 34/AM19 dated 26.03.2019 (Case No. 35) where in Committee decided to waive the condition of payment of composition fee of 1% per month on the unfulfilled FOB value of EOP extension of Nine Advance Authorisations, which was imposed by the PRC in its meeting No.29/AM19 dated 30.01.2019. The applicant has stated that as per PRC decision 6 months extension were granted by RA upto 08.09.2020 and in this period they are completed EO out of total export obligation 27200.00 Kgs under 2 S/Bills outside of E.O. period. Hence, they are requesting to regularization of two S/Bills No.5501028 dated 28.09.2020 and No. 5699259 dated 07.10.2020 which was delay by 30 Days of EOP against AA No. 0310789164 dated 15.09.2014.

Decision: The Committee heard and reviewed the case on the basis of submission made by the applicant and discussed the matter at length. The Committee decided to allow EOP extension from 08.09.2020 to 07.10.2020 against Advance Authorization No.0310789164 dated 15.09.2014 only for regularization purpose subject to payment of composition fee @1% on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No. 17 M/s. Kaveri Print Process Pvt. Ltd., Noida
F. No.HQRPRCAPPLY00383777AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: EOP extension against EPCG Authorization No.0530161695 dated 14.10.2013.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, but no one appeared on behalf of firm. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 18 M/s. Tata Technologies Ltd., Pune
F. No.HQRPRCAPPLY00401815AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: To allow balance SEIS benefit of Rs.93,63,003/- against file no. 31/21/098/50106/AM20 for export of services stated in the previous year AM18 but completed in claim period of AM19.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri Vijay Kumar Deshpande, GM, Santosh Singh, DGM, Shri B. Kulkarni, Manager, Shri Hemant Sathe, Associate Manager, Shri Ishwar Gandhi, Deputy Manager and Shri Narender Kumar Chopra, Adviser (ICCH), appeared on behalf of the firmand made the following submissions:

This is the review case of PRC Meeting No.19/AM22 dated 30.12.2021 wherein Committee has rejected the case. The applicant has stated that export services were started in March, 18 but completed in April 2018 i.e. AM19. The export invoices are raised only after completion of export of services, RLA Pune has issued deficiency letter for the reason that date of start of service was mentioned as March 18 in the invoices, while ignoring the fact that in those cases, service projects were started in March, 18 but were in progress and completed in AM19. There is no issue raised by RLA Pune about the eligibility of SEIS claim. Merely, there seems to be a gap in understanding the period of completion of export services during AM19 and not in AM18. It appears that RLA Pune has assumed and concluded that March 2018 mentioned on invoice is out of claim period of AM19 and rejected the claim in respect of those invoices. RLA Pune has sanctioned SEIS Script for Rs.15,81,14,302/- split into 22 licenses for FY AM19 for 1573 invoices out of total 1637 invoices and rejected balance SEIS claim under 64 export invoices on the ground "out of claim period". Hence, they are requesting to allow balance SEIS benefit of Rs. 93,63,003/- against file No.31/21/098/50106/AM20 for export of services started in the previous year AM18 but completed in claim period of AM19.

Decision: The Committee heard and examined the statement made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 Division)

PH Case No. 19 M/s. Winsome Textile Industries Ltd., Chandigarh
F. No.HQRPRCAPPLY00324352AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Revalidation of 2 DEPB No.2210015792 dated 14.11.2017 and 2210015793 dated 14.11.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri Sanjeev Sharma, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting NO.08/AM22 dated 07.08.2021 (Case No. 07) wherein Committee has rejected the case. The applicant has stated that the struggle they had gone through from last 1.5 years continuously and the inability of the System to get the above said DEPB license's registered at concern port and in the due course to rectify the issue licenses got expired. Hence they are seeking revalidation of 2 DEPB No.2210015792 dated 14.11.2017 and 2210015793 dated 14.11.2017.

Decision: The Committee heard and reviewed the case on the basis of justification submitted by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, the Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of 2 DEPB No.2210015792 dated 14.11.2017 and 2210015793 dated 14.11.2017. The Customs Authority is advised to debit these DEPBs in manual mode they are covered under Policy Circular No.52 dated 12.01.2012. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

PH Case No. 20 M/s. Centex International Pvt. Ltd., Ludhiana
F. No.01/60/162/367/AM20/PRC
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Regularization of EO against Advance Authorization No.3010103430 dated 18.03.2015.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 04.10.2022, Shri Satish Kumar and Shri Harvinder Pal Verma, Authorised Representatives appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.34/AM20 dated 17.03.2020(Case No.12), wherein the Committee maintain the earlier decision. The applicant has stated that the composition fee imposed will be a big blow to their business and under these circumstances they are requesting to completely waive off composition fee @ 1% per month on the unfulfilled FOB value as decided in PRC Meeting No.24/AM20 dated 17.12.2019 against AA No.3010103430 dated 18.03.2015.

Decision: The Committee heard the case on the basis of submission furnished by the firm and decided to defer the case.

(Action: Applicant)

PH Case No. 21 M/s. Centex International Pvt. Ltd., Ludhiana
F. No.01/60/162/365/AM20/PRC
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Regularization of EO against Advance Authorization No.3010103022 dated 16.07.2017

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 04.10.2022, Shri Satish Kumar and Shri Harvinder Pal Verma, Authorised Representatives appeared on behalf of the firm and made the following submissions:

This is the review case of PRC Meeting No.19/AM20 dated 24.09.2019(Case No.23) wherein Committee rejected the case. The applicant has stated that they could not apply for EOP extension with RLA against two licences due to cancellation of a specific order by GAP. The item imported under these licences were Wool Top, Silk Filament Yarn and Silk Top. The order was cancelled by GAP in July 2015. Once the order was cancelled by GAP they had to look for an alternate customer to export the garments made from the raw material imported under the Advance Licences. They found an alternate customer and the Export obligations were fulfilled by Dec 2018. They had received Show Cause Notice in the month of Aug 2018 from Addl.DGFT, Ludhiana. Hence seeking regularisation of EO against AA No. 3010103430 dated 18.03.2015.

Decision: The Committee heard the case on the basis of submission furnished by the firm and decided to defer the case.

(Action: Applicant)

PH Case No. 22 M/s. Betul Oil Ltd., Mumbai
F. No.01/60/162/189/AM18/PRC
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Revalidation of 5 Advance Authorization No.(i) 31002899 dated 22.12.1998, (ii) 2313378 dated 22.12.1998, (iii) 31002874 dated 07.12.1998, (iv) 03028241 dated 01.03.1999 and (v) 2313379 dated 22.12.1998

Decision:The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri B.P. Choudhary, Authorised Representative confirmed to attend PH vide mail dated 01.11.2022. However, vide mail dated 02.11.2022 informed that since he is not keeping well, unable to attend the PH through VC and requested for a fresh date. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 23 M/s. VBL Innovations Pvt. Ltd., Bangalore
F. No.HQRPRCAPPLY00380979AM22
Meeting No.17/AM23 held on 04.10.2022& 02.11.2022

Subject: Extension of EOP against Advance Authorization No.0710111629 dated 19.05.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 02.11.2022, Shri Raja Sekhar, Chief Financial Officer, appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.20/AM22 dated 10.02.2022 (Case No.15), wherein the Committee rejected the case. The applicant stated that shortfall against this advance authorization is mainly because of the nature of their export products which are being bought by few specific brands /buyers in the overseas market. Each article-type of their products is unique and brand specific with regard to design, quality and final finishing. Therefore, only few specific brands /well established customers are only procuring their watch straps. They had faced real hardship in completing the EO particularly towards last 17% of exports due to slowdown in the global markets during the calendar years 2018 and 2019. Further their export business was severely impacted due to Covid-19 pandemic from 2020 onwards. They have confirmed orders on hand at present. They shall complete the EO within the next 6 months. Hence, they are requesting for extension of EOP against Advance Authorization No.0710111629 dated 19.05.2017.

Decision: The Committee heard and examined the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to allow EOP extension of Advance Authorization No. 0710111629 dated 19.05.2017 for a period of 6 months from the date of endorsement subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

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