MINUTES OF 7th 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 27.10.2021

The seventh meeting for AM-22 of the EPCG Committee was held at 3.00 pm on 27.10.2021 under the chairmanship of Shri S.B.S. Reddy, Additional Director General of Foreign Trade through Video Conferencing mode on Google Meet meeting app due to Covid-19 restrictions**.** Following officers attended the meeting :-

i. Shri Chandan Kumar, OSD, Department of Revenue

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

iii. Shri Anand Singh Chouhan, Deputy 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 Authorisation no.**	**Brief history and decision of the Committee**
1.	Rukshmani Syntex Pvt. Ltd., Mumbai HQREPCGPRAPP0011 1593AM22	i. 0330022437 dated 12.02.2009 ii. 0330026697 dated 27.07.2010 , iii. 0330029062 dated 23.03.2011, iv. 0330029451 dated 12.05.2011, v. 0330030091 dated 21.07.2011, vi. 0330031894 dated 15.02.2011, vii. 0330033394 dated 08.08.2012 , viii. 0330034690 dated 01.01.2013,	**Request for acceptance of Installation Certificate issued by Chartered Engineer instead of Central Excise :** The firm has stated that they have inadvertently availed installation certificate from Chartered Engineer instead of central excise. The firm has also stated that they have already send copy of Chartered Engineers certificate to the Jurisdictional Customs authority for intimation / record. In this regard, RA, Mumbai issued Deficiency Letter dated 04.11.2020 and 03.11.2020 for furnishing installation certificate issued by Central Excise Authority. The firm has informed that they were unaware of getting installation certificate issued from Central Excise and they had obtained the same from

		ix. 0330034689 dated 01.01.2013 x. 0330035365 dated 19.03.2013.	Chartered Engineers. The Committee observed that there is no provision in FTP 2009-14 for submission of Installation Certificate from Chartered Engineer. Hence, the Committee decided to **reject** the case as there is no merit in the request.
2.	Rukshmani Syntex Pvt. Ltd., Mumbai HQREPCGPRAPP0011 1557AM22	0330022437 dated 12.02.2009	**Request for regularisation of excess duty credit utilized within 10%:** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for

			each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
3.	Doms Industries Pvt. Ltd., Mumbai HQREPCGPRAPP0011 2266AM22	0330042356 dated 06.08.2015	**Request for regularisation of excess duty credit utilized within 10%:** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of

			the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
4.	Doms Industries Pvt. Ltd., Mumbai HQREPCGPRAPP0011 2168AM22	0330042930 dated 03.11.2015	**Request for regularisation of excess duty credit utilized within 10%:** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.

			This has the approval of DG, DGFT.
5.	Doms Industries Pvt. Ltd., Mumbai HQREPCGPRAPP00112433AM22	0330043319 dated 23.12.2015	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.

			This has the approval of DG, DGFT.
6.	Doms Industries Pvt. Ltd., Mumbai HQREPCGPRAPP0011 2456AM22	0330042354 dated 06.08.2015	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.

			This has the approval of DG, DGFT.
7.	Fresenius Kabi Oncology Ltd., New Delhi HQREPCGPRAPP0010 7432AM22	0530168674 dated 26.09.2016	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**

8.	Nisarg Textiles Pvt. Ltd., Mumbai HQRPRCAPPLY00031867AM22	0330042808 dated 16.10.2015	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**

9.	QOT Packaging Pvt. Ltd., Mumbai HQRPRCAPPLY00020636AM22	0330030187 dated 01.08.2011	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**

10.	Angadpal Industries Pvt. Ltd., Mumbai HQRPRCAPPLY00105270AM21	0330045517 dated 17.10.2016	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
11.	Grindwell Norton Ltd., Mumbai	0330032732 dated 25.05.2012	**Request for regularisation of excess duty credit utilized within 10% :**

	HQRPRCAPPLY000297 10AM22		The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
12.	Phils Heavy Engineering Pvt. Ltd., Mumbai	0330046088 dated 02.01.2017	**Request for regularisation of excess duty credit utilized within 10% :**

	HQRPRCAPPLY000923 87AM21		The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
13.	Jiya Knitting Works, Ludhiana	3030013320 dated 04.12.2014	**Request for regularisation of excess duty credit utilized within 10%:** The applicant has requested to allow

	HQREPCGPRAPP0010 4153AM22		regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
14.	Kay Enterprise, Ludhiana HQREPCGPRAPP0010	3030014609 dated 28.08.2015	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of

	0034AM22		HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
15.	DCL Dencare (I) Pvt. Ltd., Gurgaon HQRPRCAPPLY00100089AM21	0530163443 dated 23.09.2014	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty

			saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
16.	Mukand Ltd., Mumbai HQRPRCAPPLY00035345AM22	0330030084 dated 21.07.2011	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover

			excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
17.	Krishna Alkali (Bombay) Pvt. Ltd., Mumbai HQREPCGPRAPP00104078AM22	i. 0330049620 dated 24.07.2018 ii. 0330049585 dated 17.07.2018 iii. 0330045793 dated 29.11.2016 iv. 0330045634 dated 29.11.2016 v. 0330043981 dated 29.11.2016 vi. 0330040246	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty

		dated 29.11.2016 vii. 0330037213 dated 29.11.2016 viii. 0330033806 dated 29.11.2016 ix. 0330028711 dated 29.11.2016	saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
18.	Bectors Foods Specialities Ltd., Jalandhar HQRPRCAPPLY00102520AM21	3030013951 dated 27.04.2015	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of

			composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
19.	Macleods Pharmaceuticals Ltd., Mumbai HQRPRCAPPLY00046074AM22	0330040342 dated 01.12.2014	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.

			The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
20.	Saachi Processors Pvt. Ltd., Ludhiana HQRPRCAPPLY00098310AM21	3030013893 dated 31.03.2015	**Request for regularisation of excess duty credit utilized within 10% :** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case

			and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
21.	Baramati Agro Ltd., Pune HQREPCGPRAPP00045944AM22	0330032574 dated 03.05.2012	**Request for regularisation of excess duty credit utilized within 10%:** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
22.	Reliance Industries Ltd., Mumbai HQREPCGPRAPP00147645AM22	0330042130 dated 16.07.2015	**Request to condone the delay in re-exporting defective capital goods spares for repair purpose in respect of EPCG Authorization No. 0330042130 dt. 16.07.2015-reg.** The firm has stated that the above referred spares which were imported were found defective and unfit for use. They intend to re-export for repair, but Para 5.25(c) HBP allows re-export for repair within three years from the date of import which means it was permitted up to 06.10.2018. 4. The reason for delay stated by the firm is that they were in the process of negotiation with supplier for replacement of the above referred spares and by the time they concluded their negotiation the time frame as permitted vide Para 5.25(c) was over. Now, they have convinced their supplier that by the time, they are able to receive condonation of the small delay in re-export from EPCG Committee; the supplier will provide alternate spares to

			them so that their manufacturing process does not get impacted. 5. In view of the above, the firm has requested to condone the delay and allow them to re-export the above referred spares for repairs. The relaxation will help them to continue with their export efforts and fulfill their export obligation. The firm has requested to condone the delay and allow them to re-export the spares before 31.12.2021. 6. This case was discussed in the meeting and it was decided to ask the applicant more details as to whether the imported spares have been installed within 3 years as prescribed by policy.
23.	A.C. Brothers, Moradabad HQREPCGPRAPP0015 1049AM22	2930000456 dated 08.04.2017	**Request for condonation for late submission of Installation certificates against EPCG Authorization No. 2930000456 Dt. 08.04.2017-reg.** The firm has stated that due to COVID-19, they could not submit installation certificate within stipulated time period which was issued by Chartered Engineer . CLA, New Delhi vide deficiency letter dated 14.06.2021 informed that installation certificate submitted are beyond the time period of six months (with penalty within 18 months) from the date of last import i.e. B.E. dated 16.10.2017 and also not furnished the copy of intimation/Acknowledgement copy that certificate send to the Jurisdictional Customs Authority in terms

			of para 5.04(a), CLA, New Delhi advised them to approach to DGFT (HQ), New Delhi. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
24.	A.C. Brothers, Moradabad HQREPCGPRAPP00151074AM22	2930000453 dated 30.06.2017	**Request for condonation for late submission of Installation certificates against EPCG Authorization No. 2930000453 Dt. 30.06.2017-reg.** The firm has stated that due to COVID-19, they could not submit installation certificate within stipulated time period which was issued by Chartered Engineer. CLA, New Delhi vide deficiency letter dated 14.06.2021 informed that installation certificate submitted are beyond the time period of six months (with penalty within 18 months) from the date of last import i.e. B.E. dated 13.07.2017 and also not furnished the copy of intimation/Acknowledgement copy that certificate send to the Jurisdictional Customs Authority in terms of para 5.04(a). CLA, New Delhi advised them to approach to DGFT (HQ), New Delhi. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
25.	Hartex Rubber Pvt. Ltd., Hyderabad	i. 0930012440/04.10.2016	**Request for extension of 1 st Block EO in respect of 6 EPCG Authorization-**

	HQREPCGPRAPP00118969AM22	ii. 0930012544/17.11.2016 iii. 0930012642/20.12.2016 iv. 0930012899/10.03.2017 v. 0930012912/17.03.2017 vi. 0930012913/17.03.2017	**reg.** The firm has stated that they could not complete 50%EO in the 1st Block within the stipulated time i.e. 4 years due to COVID-19 for the past one and half years. The firm has also mentioned other reasons for the delay in fulfilling EO in 1 st Block i.e. severe constraints in terms of installation of new machinery, getting workforce, production and sale. Their production has been severely hit as most of the labor had left for their native place during the national wide lockdown during 2020 and the majority of them have not returned back resulting in low production levels. In this regard, the firm has requested for extension of 1st block. After due deliberation, the Committee **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay for approaching the RA for extension in the first block subject to payment of composition fee of 2% on duty saved on amount proportionate to unfulfilled portion of EO pertaining to first block. **This has the approval of DG, DGFT.**
26.	Hartex Rubber Pvt. Ltd., Hyderabad HQREPCGPRAPP00118970AM22	i. 930011465 dated 28.05.2015 ii. 930011467 dated 28.05.2015	**Request for extension of 1st Block EO :** The firm has stated that they could not complete 50%EO in the 1st Block within the stipulated time i.e. 4 years due to COVID-19 for the past one and half years. The firm has also mentioned other reasons for the delay in fulfilling EO

			in 1st Block i.e. severe constraints in terms of installation of new machinery, getting workforce, production and sale. Their production has been severely hit as most of the labor had left for their native place during the national wide lockdown during 2020 and the majority of them have not returned back resulting in low production levels. In this regard, the firm has requested for extension of 1st block. After due deliberation, the Committee **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay for approaching the RA for extension in the first block subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to first block along with Rs. 10,000 per Authorization. **This has the approval of DG, DGFT.**
27.	Shakambari Calico Fabrics Pvt. Ltd, Kolkata HQREPCGPRAPP0017 0753AM22	0230010531 dated 07.08.2015	**Request for extension of 1 st Block:** The firm has stated that they could not fulfill 50% EO in the 1 st Block within the stipulated time i.e. 4 years due to the global economic recession and economic slowdown. The firm has requested for extension of 1 st block with a composition fee as per Exim Policy. After due deliberation, the Committee **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation for approaching the RA for extension in the

			first block subject to payment of composition fee of 2% a on duty saved amount proportionate to unfulfilled portion of EO pertaining to first block along with Rs. 10,000 per Authorization. **This has the approval of DG, DGFT.**
28.	Shakambari Calico Fabrics Pvt. Ltd, Kolkata HQREPCGPRAPP0017 1006AM22	0230011207 dated 08.04.2016	**Request for extension of 1 st Block :** The firm has stated that they could not fulfill 50% EO in the 1st Block within the stipulated time i.e. 4 years due to the global economic recession and economic slowdown. The firm has requested for extension of 1st block with a composition fee as per Exim Policy. After due deliberation, the Committee **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation for approaching the RA for extension in the first block subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to first block. **This has the approval of DG, DGFT.**
29.	Shakambari Calico Fabrics Pvt. Ltd., Kolkata HQREPCGPRAPP0017	0230011643 dated 16.08.2016	**Request for extension of 1st Block:** The firm has stated that they could not fulfill 50% EO in the 1st Block within the stipulated time i.e. 4 years due to the

	1296AM22		global economic recession and economic slowdown. The firm has requested for extension of 1st block with a composition fee as per Exim Policy. After due deliberation, the Committee **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation for approaching the RA for extension in the first block subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to first block. **This has the approval of DG, DGFT.**
30.	Glorious Creations Pvt. Ltd., Surat HQRPRCAPPLY00165774AM22	5230006262 dated 12.08.2009	**Request for regularisation of excess duty credit utilized within 10%:** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT.**
31.	Ankur Traders & Engineers Pvt. Ltd., Delhi HQREPCGPRAPP00165747AM22	0503069656 dated 09.02.2017	**Request for condonation for late submission of Installation certificates against EPCG Authorization No. 0503069656 dt. 09.02.2017-reg.** The firm has stated that they could not submit installation certificate to CLA, New Delhi within 18 months due to unawareness. CLA, New Delhi issued D/L dated 17.08.2021 informed that as under: I. In CEC, Chartered Engineer has not mentioned ITC HS code of export items to be added. II. May wait till the decision of DGFT in view of delay in submission of Installation Certificate. III. In Chartered Engineer Certificate, Chartered Engineer has not justified nexus between imported and exported products. IV. Submit copy of SSI / IEM of the

			product. In view of above, the firm has requested for condonation of delay in submission of Installation Certificates beyond stipulated time period i.e. 18 months which was issued by Central Excise on 26.07.2018 in respect of above EPCG Authorizations. However, Committee decided to call for a report from RA before taking a decision in the matter. The Committee decided to **defer** the case.
32.	Livguard Batteries Pvt. Ltd., Gurgaon HQREPCGPRAPP00137777AM22	0530165785 dated 07.09.2015	**Request for condonation for late submission of Installation certificates against EPCG Authorization No. 0530165785 dt .07.09.2015 -reg.** The firm has stated that they could not submit installation certificate to CLA, New Delhi within 18 months by mistake. CLA, New Delhi issued D/L dated 18.03.2019 informed that installation certificate issued by Excise authority is not submitted within 18 months from the date of importation as called for in terms of Para 5.04 of HBP and they were advised to approach EPCG Committee for condonation. In view of above, the firm has requested for condonation of delay in submission of Installation Certificates beyond stipulated time period i.e. 18 months which was issued by Central Excise on 28.09.2016 in respect of above EPCG Authorizations.

			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 submission of installation certificate, subject to payment of composition fee of Rs. 5000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending. **This has the approval of DG, DGFT.**
33.	LOYAL TEXTILE MILLS LIMITED HQREPCGPRAPP0012 1471AM22	28 EPCG Authorizations (as per attachment)	**Request for condonation of non-maintenance of AEO in respect of 28 EPCG Authorizations.** The firm has stated that there was a sudden crash in the textile trading export from the year 2015-16 onwards, especially after China shrunk its imports of yarn and fabrics from India. As a result, while they were able to fulfil the EO in all the EPCG Authorisations, however, the condition of fulfilling the AEO in respect of 28 out of their 54 EPCG Authorisations could not be fulfilled by them. The firm has submitted that, if AEO is not considered, their EO gets fulfilled for these 28 Authorisations as well. The Committee deliberated upon the submissions of the applicant and decided to **reject** the case as there is no merit in the request.
34.	Shiv Health Foods LLP, Kota, Rajasthan	5630001111 dated 17.01.2017	**Request for extension of 1st Block EO without payment of the composition fee of 2%:**

	HQRPRCAPPLY00032366AM22		The firm has submitted that due to non-fulfillment of EO against EPCG Authorization , the applicant will have to pay a composition fee of approx Rs. 9.09 lakh i.e. 2% on duty saved amount, which is very huge for them. The Committee deliberated upon the submissions of the applicant and decided to **reject** the case as there is no provision in the policy to grant extension in **1st Block** on these ground.
35.	Makkar Textile Mills Pvt. Ltd., Ludhiana HQRPRCAPPLY00125399AM22	3030006167 dated 08.01.2010	**Request for extension of EOP :** The firm has stated that they could not fulfill the 1 st block E.O. period up to 07.01.2016 due to non -receipt of new export orders from buyers. Now they have fulfilled the EO as per provision of Para 5.10 HBP 2015-2020 through third party. The firm has further informed that they applied for EODC against the above license to RA, Ludhiana. RA, Ludhiana issued D/L dated 18.06.2021 informed that the export made on or after 07.01.2018 could not be counted towards fulfillment of EO. Hence, RA, Ludhiana advised them to approach the EPCG Committee for further extension in EOP. Committee decided to call for report from RA along with details whether party has obtained extension of first block EO period from 08.01.2016 on payment of composition fees?

36.	Hartex Rubber Pvt. Ltd., Hyderabad HQREPCGPRAPP00118972AM22	i.0930012012 dated 19.04.2016 ii. 0930012043 dated 03.05.2016 iii. 0930012062 dated 09.05.2016 iv. 0930012099 dated 24.05.2016 v.0930012231 dated 22.07.2016	**Request for extension of 1st Block EO in respect of 5 EPCG Authorization-reg.** The firm has stated that they could not complete 50% EO in the 1 st Block within the stipulated time i.e. 4 years due to COVID-19 for the past one and half years. The firm has also mentioned other reasons for the delay in fulfilling EO in 1 st Block i.e. severe constraints in terms of installation of new machinery, getting workforce, production and sale. Their production has been severely hit as most of the labor had left for their native place during the national wide lockdown during 2020 and the majority of them have not returned back resulting in low production levels. In this regard, the firm has requested for extension of 1 st block. After due deliberation, the Committee **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay for approaching the RA for extension in the EOP subject to payment of composition fee 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to first block. **This has the approval of DG, DGFT.**
37.	Hartex Rubber Pvt. Ltd., Hyderabad HQREPCGPRAPP00118953AM22	i. 0930012910 dated 17.03.2017 ii. 0930012955 dated 28.03.2017 iii. 0930012956 dated 28.03.2017 iv. 0930012954 dated 28.03.2017 v. 0930012957 dated	**Request for extension of 1st Block EO :** The firm has stated that they could not complete 50%EO in the 1 st Block within the stipulated time i.e. 4 years due to COVID-19 for the past one and half years. The firm has also mentioned other reasons for a delay in fulfilling EO in 1 st Block i.e. severe constraints in terms of installation of new machinery, getting workforce, production, and sale.

		28.03.2017 vi. 0930012952 dated 28.03.2017 vii. 0930012953 dated 28.03.2017	Their production has been severely hit as most of the labor had left for their native place during the national wide lockdown during 2020 and the majority of them have not returned back resulting in low production levels. In this regard, the firm has requested for extension of 1 st block. After due deliberation, the Committee **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation for approaching the RA for extension in the first block subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to first block. **This has the approval of DG, DGFT.**
38.	Hartex Rubber Pvt. Ltd., Hyderabad HQREPCGPRAPP00118974AM22	i. 0930013051 dated 11.05.2017 ii. 0930013088 dated 19.05.2017 iii. 0930013101 dated 23.05.2017 iv. 0930013151 dated 13.06.2017 v. 0930013150 dated 13.06.2017 vi. 0930013177 dated 20.06.2017	**Request for extension of 1 st Block EO :** The firm has stated that they could not complete 50% EO in the 1st Block within the stipulated time i.e. 4 years due to COVID-19 for the past one and half years. The firm has also mentioned other reasons for the delay in fulfilling EO in 1st Block i.e. severe constraints in terms of installation of new machinery, getting workforce, production and sale. Their production has been severely hit as most of the labor had left for their native place during the national wide lockdown during 2020 and the majority of them have not returned back resulting in low production levels. In this regard, the firm has requested for extension of 1st block. After due deliberation, the

			Committee **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation for approaching the RA for extension in the first block subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO pertaining to first block along with Rs. 10,000 per Authorization. **This has the approval of DG, DGFT.**
39.	Honda Cars India Ltd., New Delhi 01/36/218/239/AM-21/EPCG	i. 0530165189 dated 19.06.2015 ii. 0530169242 dated 21.12.2016 iii. 0530164684 dated 31.03.2015	The party has two requests as under: **In respect of first request i.e. re-fixation of Average Export Obligation in respect of their EPCG Authorization Nos. 0530165189 dt. 19.06.2015, 0530169242 dt. 21.12.2016 and 0530164684 dt. 31.03.2015:** The applicant has stated due to an inadvertent error in computation, the AEO was wrongly fixed in the subject authorisation. CLA has stated that the firm had inadvertently computed Average Export Obligation by taking wrong export figures. After due deliberation, the Committee decided to forward the case to CLA with a request to re-examine the request of the firm and take decision as per policy provisions. **In respect of Second request i.e. regularisation of excess duty credit utilized within 10% on EPCG Licence Nos. 0530165189 dt. 19.06.2015 and 0530164684 dt. 31.03.2015.** The applicant has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized

			for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 f**or 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 per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. **This has the approval of DG, DGFT**
40.	Victor Reinz India Pvt. Ltd., Pune 01/37/218/150/AM-19/EPCG-II	3130003933 dated 31.03.2009	**Request for consideration of their Deemed Export where EPCG Authorization could not be mentioned by them on supply invoice to M/s Nissan Motor India Pvt. Ltd. and consideration of similar export products and ITC(HS) code in respect of EPCG License No. 3130003933 dt. 31.03.2009.**

			The firm requested for consideration of their so called Deemed Export where EPCG Authorization could not be mentioned by them on supply invoice to M/s Nissan Motor India Pvt. Ltd. and consideration of similar export products and ITC(HS) code in respect of EPCG License No. 3130003933 dt. 31.03.2009.The applicant has claimed that they have completed the export obligation which included deemed export made to M/s Nisssan Motor India Pvt. Ltd. The actual duty saved by them was Rs. 78,23,979/- (as per condition sheet of the license) and they have utilized duty saved Rs. 78,19,794/-. Therefore the export obligation was Rs. 6,25,58,352/- (USD 12,43,704.81). It is further stated that they have directly exported goods till 31.03.2019 for Rs. 1,40, 39,464.666 (USD 2,79,119.61), towards fulfillment of export obligation imposed. The firm has mentioned export products under EPCG license as Auto Parts –Gsaket (ITC HS- **84841090**) but by mistake they forgot to mention export item Cover AssyExhManif which falls under ITC HS code **87089900** . According to the firm these two items are connected to the export product item mentioned in the license. 2. It is also stated that they have local supply to the tune of Rs. 5,84,59,289/- to the export warehouse of M/s Nissan Motor India Pvt. Ltd., of their export product Cover AssyExhManif under ITC HS code is 87089900 which were used at Nissan's overseas manufacturing locations. They being a new and non-experienced entity, they omitted to request M/s Nissan Motor India Pvt. Ltd., to mention third party name of their company as supporting manufacturer and declare the EPCG authorization number on shipping bills of Nissan Motor India

			Pvt. Ltd. In view of the above, the firm has requested for consideration of Deemed Export where EPCG Authorization could not be mentioned on supply invoice to M/s Nissan Motor India Pvt. Ltd., for supply of the goods as mentioned in authorization condition sheet and same has been used in exports by Nissan Motor India Pvt. Ltd. The request was examined by the EPCG Committee in its meeting held on 14.10.2020 and *decided to **defer** the case for calling for a report from the RA.* 3. The request was again examined by the EPCG Committee in its meeting held on 11.03.2021.The decision of the Committee as under: *"The party has requested for consideration of their deemed export where EPCG Authorisation could not be mentioned by them on supply invoice to Nissan Motor India Pvt. Ltd. The firm has stated that it made local supply to export warehouse of M/s Nissan Motor India Pvt. Ltd. of their export product which were used at Nissan's overseas manufacturing locations. But they failed to request Nissan Motor India Pvt. Ltd. to mention the third party name as supporting manufacturer on the shipping bills of M/s Nissan Motor India Pvt. Ltd.* *Committee observed that all supplies to exporters cannot be termed as deemed exports and what can be classified as deemed exports have been specified in Chapter-7 of Foreign Trade Policy. The Committee observed that the exports of the firm cannot be categorised as deemed exports.*

			The Committee after deliberation decided to ***defer*** *the case and to seek clarification from the firm how their exports can be categorised as deemed exports."* 4. As per decision of the EPCG Committee dt. 11.03.2021, the firm was requested to explain how their exports can be categorised as deemed exports. The firm vide e-mail dt. 14.07.2021 has submitted as under: ***i. Now, the firm has requested as under:*** *a) To Direct regional office, Pune to issue EODC on the basis of exports made by relevant document s* *b) Consideration of similar export products i.e. COVER ASSY EXH MANIF and ITC (HS) Code 87089900 in respect of EPCG License* *The firm has stated that earlier requested for consideration of “Deemed export” which was not the correct word and this act of mis- coinsuring the “Verbal meaning” may be condoned.* ***ii. In fact the case is as follows:*** *The case was listed on 11.03.2021 in EPCG Committee has observed that “all supplies to exporters cannot be termed as deemed exports and what can be classified as deemed exports have been*

			specified in Chapter-7 of Foreign Trade Policy. The committee observed that the exports of the firm cannot be categorized as deemed exports." *The firm has stated that they have local supply worth Rs.5,84,59,290/- to the export warehouse of M/s.Nissan Motor India Pvt. Ltd., of their export product COVER ASSY ECH MANIF under ITC HS Code 87089900 which were used at Nissan's overseas manufacturing location being a new and non-experienced entity, they omitted to request M/s Nissan motor India Pvt. Ltd., to mentioned third party name of their company as a supporting manufacturer and declare the EPCG authorisation number on their shipping Bills. They have genuinely supplied the goods as mentioned in authorisation condition sheet and same has been used in exports by M/s. Nissan motor India Pvt. Ltd. Therefore the firm has requested to consider the same towards fulfilment of export obligation imposed against the said authorization.* i. *The firm has submitted the copy of export statement along with FOME-H, Tax Invoice and payment advice copies and Photocopy of NOC certificate form M/s. Nissan motor India Pvt. Ltd along with Photocopy of chartered Engineer and Chartered Accountant certificate .* ii. *The firm has mentioned export products under EPCG LICENSE as Auto Parts-Gasket (ITC HS - 84841090) but by mistake they forget to mention export item of COMER ASWSY EXH MANIF under ITC HS Code 87089900*

			which are connected to the export product item produce from same machinery mentioned in the license. *Substantial Proof of documents showing the proof of supply i.e. H Form along with certificate if confirmation that COVER ASSY EXH MANIF ITC (HC) Code 87089900 can be produced form same machinery certified by Chartered Engineer.* After deliberation on the request of the firm, the Committee was of the opinion that the request is not clear. Therefore, the Committee decided to **defer t**he case to call the applicant for Personal Hearing to explain the case.
41.	Narmathaa Textiles Limited.,Chennai 01/36/218/65/AM-20/EPCG	i.01500374 dated 23.04.1996 ii.0430000008 dated 15.09.1999	**Request for one time extension of export obligation.** The request of the party is for (i) one time EO extension of two years without imposing composition fee or additional EO (ii) allow re-fixation of EO for the balance EO on the basis of duty saved amount in terms of para 5.19(c) of HBP announced on 1.4.2005 and (iii) deletion of erroneously fixed AEO in terms of para 5.7.4 of HBP in the subject authorisations. On request No. (i) above, the Committee observed that the applicant has fulfilled EO to the extent of 64.51% upto 12.12.2002 only. The applicant has stated that balance 35.49% EO could not be fulfilled by it due to Hon'ble Madras High Court's order In W.P. No. 5494 of 1998 and 30153/03 dated 4.7.07 and su bsequently 9.8.07 had passed orders for closure of the unit for violation or norms. The firm has obtained consent to operate of the Tamil Nadu Pollution Control Board only for Bleaching and Printing of

			cloth. But they were carrying out dying activity without valid CTO form the TNPCB. After deliberation, the Committee decided to **defer** the case for consideration in the next EPCG committee meeting.
42.	Cella Space Limited(formerly known as SreeSakthi Paper Mills Limited), Cochin 01/36/218/33/AM-21/EPCG	1030001844 dated 19.11.2010	**Review of the Decision EPCG Committee minutes of meeting No. 4/21 dated 11.09.2020:** Earlier, the firm requested for waiver of mandatory requirement of maintaining annual average export obligation in respect of their EPCG Authorisation. The party has stated that it could not fulfil annual average export obligation 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. After deliberation, the Committee decided to **defer** the case for consideration in the next EPCG committee meeting.
43.	Continental Electrical industries Pvt. Ltd, Lucknow 01/36/218/132/AM-17/EPCG-I	0630001231 dated 19.02.2008	**Request for review of decision taken in the EPCG Committee Meeting dated 23.11.2016:** Earlier, the firm has requested to regularize EPCG by allowing the export obligation fulfilled by them upto 29.03.2019 on the ground that exports are within the period upto which EO Extension is allowed in terms of Para5.11 of HBP 2009-14 by paying applicable fees under the relevant Para and also allow shortfall in block wise export in terms of Para 5.8 of HBP 2009-14 after payment of applicable fee in terms of the relevant

			Para. Now, the firm vide their application dated 23.08.2021 has made following requests: i. Extension in Export Obligation period by (2+2) years, from the date of expiry of Export Obligation period, in terms of Para 5.11 of HBP 2008-09. ii. Extension of Block wise Export Obligation after payment of applicable fee as per HBP. iii. Acceptance of third Party Exports in which Shipping Bill has their GST number instead of EPCG License number. After deliberation, the Committee decided to **defer** the case for consideration in the next EPCG committee meeting.
44.	ULTRA ENGINEERS HQREPCGPRAPP00206988AM22	3131000221 dated 15.03.2021 and other authorisations.	**Request for a succession of M/s Ultra Engineers (Sole Proprietary Concern of Mr. Ashok Bhosle) to newly incorporated Ultra Corpotech Private Limited in respect of 16 EPCG Authorizations** Ultra Engineers, Bhosari vide application dated 08.10.2021 has requested for a succession of M/s Ultra Engineers (Sole Proprietary Concern of Mr. Ashok Bhosle) into Ultra Corpotech Private Limited in respect of 16 EPCG Authorizations. 2. The applicant has informed the reasons for a succession of M/s Ultra Engineers into Ultra Corpotech Private limited as under : i. M/s Ultra Engineers was a Sole proprietorship Concern of Mr. Ashok Bhosle. M/s Ultra Engineers was engaged

			in the business of manufacturing and supply of Fabricated, Machined, Heat Treated, surface Treated, Formed tested use in oil and Gas, Solar Energy, Defense, power generation Equipment, Windmill, infrastructural, Earthmoving, Road making and Mining Equipment, Locomotives, Metros and Engineering Sectors. ii. Considering the fact that M/s Ultra Engineers was a Sole Proprietorship Concern of Mr. Ashok Bhosle, certain customers started demanding that, the Sole Proprietorship Concern be converted into a private limited company. A Private Limited Company enjoys perpetual succession and by that method, the next generation (children) of Mr. Ashok Bhosle can also play a vital and executive role in that private limited company. A succession of sole Proprietorship Concern to a private limited company was also necessary from an overall growth perspective and also for better corporate governance. iii. As recorded in Recital D of the Business Succession Agreement dated 1 st October 2021 the following were the objectives of the succession of M/s UItra Engineers into the Company: “D. Following are the key objectives/ aspects for a succession of Business from the Predecessor; as sole proprietorship into the Successor Company being a private limited company : • Considering the requirements of certain customers that for continuity of the business, a corporate entity would be preferable as it has a perpetual succession. • Overall scale up the business and achieve more and sustainable

			growth in the market. • Achieve perpetuity (i.e. continuity of the business) since a private limited company enjoys perpetual succession. • Create a distinct and separate legal entity from its Predecessor. • A company would be more suitable from a corporate governance perspective." 3. Accordingly, on 1 st October 2021, the business of M/s Ultra Engineers, a Sole Proprietary Concern of Mr. Ashok Narayan Bhosle, was succeeded into the Ultra Corpotech Private Limited (hereinafter referred to as the "Company).The succession of business of M/s Ultra Engineers, a sole Proprietary Concern of Mr. Ashok Narayan Bhosle into the Company, was undertaken as per the provisions of section 47(xiv) of the Income-tax Act, 1961. 4. M/s Ultra Engineers was the Sole Proprietary Concern of Mr. Ashok Narayan Bhosle. Post the succession of M/s Ultra Engineers into the Company, the shareholding pattern of the company is as under **:** Thus, post succession, Mr. Ashok Bhosle, continues to hold 97.39% of the paid-up Equity Share Capital of the Company. Mr. Bhosle along with his spouse Mrs. Pratiksha Bhosle continues to hold 100% of the paid-up Equity Share Capital of the Company. 5. Considering the requirements of the foreign customer (export customers), to continue the business as a private limited, Mr. Ashok Bhosle had no option, but to convert the business of M/s Ultra Engineers into a private limited company. If Mr. Bhosle not converted into a private

			limited company, a substantial amount of export turnover would have been at stake. 6. In view of the above, the firm has requested **to amend** the **16 EPCG Authorisation**s from the name of M/s. Ultra Engineers, in the name of "Ultra Corpotech Private Limited" with effect from 1st October 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 the name change in EPCG authorizations without any other change in EPCG authorisations. This is further subjected to a condition that Average export obligation (AEO) shall be re-fixed by adding AEO of Ultra Corpotech Private Limited for same and similar products on date of acquisition of proprietory concern to the exiting AEO. Ultra Corpotech Private Limited also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfilment of Export Obligation. The shareholding of Mr.Bhosle which is 97.39% in Ultra Corpotech Private Limited should not be diluted till EO of existing authorisations is completed. **This has the approval of DG.**

[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP = Foreign Trade Policy, HBPv1 = Handbook of Procedure Vol. I, EO = Export Obligation, EODC = Export Obligation Discharge Certificate, EOP = Export Obligation 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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