MINUTES OF 3rd MEETING OF AM-23 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI S.B.S. REDDY, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 3.30 PM ON 25.05.2022

Third meeting for AM-23 of the EPCG Committee was held on 25.05.2022 at 3.30 PM under the Chairmanship of Shri S.B.S. Reddy, Additional Director General of Foreign Trade through Video Conferencing. Following officers attended the meeting:-

i. Shri Chandan Kumar, OSD, Department of Revenue
ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT
iii. Shri Sanjeev Kumar Kala, Deputy Director General of Foreign Trade, DGFT
iv. Shri Satish Kumar Oza, Foreign Trade Development Officer, DGFT

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

Sl. No.	Firm's Name and file Numbers	EPCG Authorization No.	Brief history and decision of the Committee
1.	Shrijee Lifestyle Pvt. Ltd., Mumbai HQREPCGPRAPP00129277AM22 01/36/218/02/AM-23/EPCG	0330035745 dated 10.05.2013	**Request for regularization of excess duty credit utilized within 10% on EPCG Authorization No. 0330035745 dt. 10.05.2013 under 0% Concessional Duty.** The firm has requested for waiver of penalty amount and additional composition fee. The applicant has stated that at the time of import they have utilized excess duty saved value of Rs. 643101.00 against duty saved value of Rs. 625828.00 which is less than 10% i.e. 2.76% against EPCG authorization No. 0330035745 dated 10.05.2013. 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 and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as

			specified in FTP/HBP. **This has the approval of DG, DGFT.**
2.	Suman Modern Rice Mill Private Limited, Murshidabad HQREPCGPRAPP00248071AM22	0230009159 dated 14.11.2013	**Request for extension of 1st Block EOP in respect of EPCG Authorization No. 0230009159 dated 14.11.2013 under 0% Concessional Duty.** The firm has stated that they could not fulfill 50% EO in the 1st Block within stipulated time period i.e. 4 years due to unavoidable reasons. Therefore, the firm has requested for extension of 1st Block EOP in order to fulfill their EO. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
3.	Sunmathi Labels, Tirupur HQRPRCAPPLY00200318AM22	3230019547 dated 25.09.2013	**Request for extension of EOP for 2 years beyond 6+2 years in respect of EPCG authorization No. 3230019547 dated 25.09.2013 under 0% Concessional Duty.** As per ANF-2D Form, the firm has stated that they could not fulfil 100% EO within extended time period i.e. 8 years due to no export orders during this period. Now, they got export orders from overseas buyers. Therefore, they need extension to fulfil their EO. The firm has further stated that they are ready to pay 50% Custom duty amount for further extension of EOP for two years i.e. from 8 years

			to 10 years for 0% duty license. The Committee observed that the firm has already availed 2 years of EOP Extension from 6th to 8th year. The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the Committee decided to **reject** the request of the applicant.
4.	Krypton Industries Ltd, Kolkata HQREPCGPRAPP00252045AM22	0230008803 dated 03.05.2013	**Request for extension of EOP for 2 years i.e. 6 years to 8 years in respect of EPCG authorization No. 0230008803 dt. 03.05.2013 under 0% Concessional Duty.** The applicant has stated that they could not export due to the unfavorable market situation of the Textiles sector. Therefore, they could not fulfill 100% of EO within stipulated time period i.e. 6 years. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
5.	Shubham Flexible Packaging Machines Private Limited,	0530149267 dated 29.06.2009	**Request for condonation for delay in submission of Installation Certificate in respect of EPCG Authorization No. 0530149267 dated 29.06.2009 under 03% Concessional Duty.**

	Faridabad HQREPCGPRAPP00262573AM22		The firm has requested for condonation for delay in submission of Installation Certificate in respect of EPCG Authorization No. 0530149267 dated 29.06.2009 under 3% Concessional duty under file no. HQREPCGPRAPP00262573AM22. In its application, the firm has also requested for relaxation for submitted Installation certificates from Chartered Engineer instead of from Central Excise authorities. CLA New Delhi issued a letter to the firm stating that: • They have not fulfilled EO 1st block and requested them to submit deposit fee in terms of Para 5.14 (c) of HBP 2015-20 read with Public Notice No. 78/2015-20 dated 11.03.2019. The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
6.	Ripuraj Agro Private Limited , Champaran HQREPCGPRAPP00287136AM22	2130000161 dated 10.05.2013	**Request for extension of EOP for two years up to 31.12.2021 in respect of EPCG Authorization No. 2130000161 dated 10.05.2013 under 0% Concessional duty.** The firm has stated that they have exports of more than 50 crores since last few years but all in INR to Nepal but these exports could not consider in their EO. Therefore, they couldn't complete 100% EO within stipulated time period i.e. 6 years. The firm has not availed EO Extension yet. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in

			terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
7.	Valeo India Private Limited, Chennai HQREPCGPRAPP00218778AM22	i.0430015002 dated 07.09.2015 ii.0430015556 dated 10.03.2016 iii.0430015807 dated 25.05.2016 iv. 0430016335 dated 30.11.2016	**Request for condonation of delay in submission of Installation Certificate in respect of EPCG authorizations Nos. 0430015002 dt. 07.09.2015, No.0430015556 dt. 10.03.2016, No.0430015807 dt. 25.05.2016 and No. 0430016335 dt. 30.11.2016 under 0% Concessional Duty.** The applicant has stated that they had obtained the Installation Certificate from the Chartered Engineer and the said Installation Certificate was also submitted to the Central Excise Authorities and Jurisdictional RA office. They have received a deficiency letter stating that installation certificate is submitted beyond31.03.2021. The applicant has submitted that their employee handling the EPCG authorization related matters had left the organization after obtaining the installation certificate and due to which the same was not submitted to DGFT Authorities. The applicant has submitted copies of Installation certificate. The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
8.	Chiripal Poly Films Limited , Ahmedabad HQREPCGPRAPP00263389AM22	0830010268 dated 20.03.2018	**Request for condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0830010268 dated 20.03.2018 under 0% Concessional Duty.** The applicant has stated that they have imported

			all capital goods within the stipulated time period of 18 Months. As their Telengana Plant was newly commenced they were running short essential resources like Finance and Man Power. There were certain technical requirements to carry out production of finished goods. Also to match with the technical parameter of Civil construction for installation of Capital Goods was time consuming due to lock down became effective. Their majority of capital goods were imported from china and the last import made on at end of 2019 which was also beginning of pandemic period of Covid-19. However, it was by 21.04.2021 they could import all capital goods when, India and major other counties like Germany, China and UK from where Import is also made, were also in clutch of Pandemic and lock down was imposed in India. Moreover, major installation task was to be done by their supplier BRUECKNER, Germany but due emergence of pandemic international flights was not operational. The Installation could be done on 25.02.2021, 25.03.2021, 15.03.2021 as mentioned in installation certificate. The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request except related to Bill of Entry Number- 4027116. The Committee decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow late submission on installation certificate on imports made under bill of Entry number – 4027116 on account of COVID pandemic. **This has the approval of DG, DGFT.**
9.	Shree Balaji AgroFarm Industries Pvt. Ltd, Jharkhand	2130000144 dated 19.07.2012	**Request for extension of 1st Block in respect of EPCG Authorization No. 2130000144 dated 19.07.2012 under 03% Concessional duty.**

	HQREPCGPRAPP00321683AM22		The firm further stated that they couldn't fulfill their 50% EO in their 1st Block in stimulated time period i.e. 6 years due to unfavorable market situations. The firm further stated that they are seeking for block-wise waiver after payment of composition fees. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
10.	S.E. Power Limited, Vadodara HQRPRCAPPLY00303345AM22	0530161909 dated 27.11.2013	**Request for 2 years EOP Extension beyond 6+2 years in respect of EPCG authorization no.0530161909 dated 27.11.2013 under 0% Concessional Duty.** The applicant stated that 2 years EOP extension was granted to them in November 2019 and the said EOP extension got wasted by the Covid-19 pandemic which severely affected the global economy and financial markets, low availability of labor, disruptions in transportation, services, workplace absenteeism, reduction in productivity and created a negative supply shock, with manufacturing productive activity slowing down due to global supply chain disruptions and closures of factories. The technology originally imported was inefficient and unsuitable for the Indian climate. After numerous failures, they changed technology in 2018 to meet quality standards as desired by our valued customers and substantial capital of Rs. 4.85 crores was infused in Plant & Machineries in order to sustain the operation. After the

			change of the technology, their product could meet quality standards and got approval from major tire companies like CEAT / Apollo/ BKT tyres. There was a massive fire in their factory in 2020 during the Covid nationwide lockdown period which caused substantial damage to the plant & machinery, building & structure and to the inventory as a whole. 2. The applicant has submitted that they are now getting regular export orders from Sri Lanka and have our product in final stage of approval in various international companies. After much hard work, their team has researched and developed process of reclaiming Butyl rubber in their product mix. The sale is expected to start from the month of February, 22. They have also focused in making high grade 80 Mesh and 120 Mesh Crumb rubber powder which also has a strong demand overseas. They are sure that they will be able to fulfill export obligation incoming 2 year's time. The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
11.	Shivam Steels And Tubes Pvt. Ltd, Mumbai HQRPRCAPPLY 00190519AM22	i. 0330045570 dated 20.10.2016 ii. 0330048076 dated 07.11.2017 iii. 0330048745 dated 21.02.2018 iv. 0330050256 dated 27.11.2018	**Request for:** i. **reduction in maintaining Annual Average Export Performance (AEP) by 30% and** ii. **extension of EOP** **in respect of EPCG Authorizations issued under 0% Concessional Duty.** The applicant has stated that they have not been able to fulfill their EO and maintain their AEP due to Corona which has affected adversely all fields of business globally bringing all life to a complete halt. They expected to get an automatic extension for the period lost to complete their export obligations for no fault of anyone. The Pandemic situation is still not over

			even after nearly 18 months and they are still struggling to reach even 25% of their capacities. Under these conditions beyond any bodies control they cannot overcome shortfall in making exports towards AEP and specific within the stipulated period of 6 years out of which nearly 18 months have been lost without any substantial exports due to the Corona pandemic. The applicant has submitted that they have all the machineries imported against the above authorizations and have been installed at new factory premises which has become operational recently while in calculating AEP Exports made by their obsolete manufacturing facility which has been closed is taken into account. **In respect of the 1st request:** The firm submitted that as per Para 5.19, relief in Average Export Obligation (a) To provide relief to exporters of those sectors where total exports in that sector/product group has declined by more than 5% as compared to the previous year, average export obligation for the year may be reduced proportionate to reduction in exports of that particular sector/product group during the relevant year as against the preceding year. However, in case export decline is continuous over consecutive years, the base year for calculation of eligibility and calculation of reduction in average export obligation will be taken as the year after which the exports have shown continuous decline. (b) The sectors /product groups for which this relaxation is to be allowed shall be conveyed by the DGFT to all the RAs within seven months of the end of the previous financial year, and the RAs shall re-fix the annual average EO for previous year accordingly for exporters in that sector / product group. The Committee deliberated upon the case and

			decided to **remand** the case to RA, Mumbai to examine as per the Policy Circulars issued under the provisions of Para 5.19 of HBP, 2015-20 for re-fixation of the Average EO where total exports in any sector/product group has declined by more than 5% as compared to the previous year. **In respect of the 2nd request:** The Committee observed that the request of the party is for EOP extension in respect of EPCG authorization issued beyond 31.03.2015. The Committee decided to advise the party to **approach RA** concerned in respect of their request for EOP extension in terms of provision of Public Notice No. 3/2015-20 dated 13.04.2022.RA may examine the request on merit.
12.	Olympic Overseas Pvt. Ltd, Delhi HQREPCGPRAPP00217441AM22	0530156846 dated 02.11.2011	**Request for extension in EOP in respect of EPCG Authorization No. 0530156846 dated 02.11.2011 under 03% Concessional Duty.** The firm has not attached requisite Amendment Sheet in respect to whether the firm has taken 1st Block and EOP Extension from respective RA. As per ANF-2D, the firm has not availed 8+2 years of EOP Extension and the validity of the authorization is up to 02.11.2019. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow a) condonation of delay in approaching RA for extension in block-wise EOP. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. b) condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or

			imposition of additional export obligation in terms of Para 5.11 of HBP(2009-14) and late fee of Rs. 10,000/-. c) condonation of delay in approaching RA for EOP extension for further 2 years (from 10th year to 12th year) on payment of 50% Customs duty in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
13.	N. Tina Dresses, Kolkata HQREPCGPRAPP00251996AM22	0230009292 dated 16.01.2014	**Request for 1st Block Extension in respect of EPCG authorization No. 0230009292 dated 16.01.2014 under 0% Concessional Duty.** The applicant submitted that they have imported Capital Goods under the EPCG scheme with an obligation to export 6 times of the duty saved in 6 years, where we were supposed to export 50% in the 1st Block of 4 years and the rest 50% in the 2nd Block of 2 years as per Exim Policy. They could not made export due to the unfavorable market situation of the Textiles sector the required 50% of the total export obligation in the 1st Block of 4 years. Therefore, the firm has requested for extension of 1st block EOP in order to fulfill their EO. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the

			condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
14.	Anu Santosh Prints Pvt. Ltd, Surat HQRPRCAPPLY 00236155AM22	i. 5230006610 dated 09.12.2009 ii. 5230006614 dated 10.12.2009 iii. 5230006600 dated 07.12.2009 iv. 5230006551 dated 17.11.2009 v. 5230006607 dated 08.12.2009 vi. 5230006599 dated 07.12.2009	**Request for second extension in EOP in respect of following 03% Concessional Duty EPCG Licenses:** i. **5230006610 dated 09.12.2009** ii. **5230006614 dated 10.12.2009** iii. **5230006600 dated 07.12.2009** iv. **5230006551 dated 17.11.2009** **v. 5230006607 dated 08.12.2009** vi. **5230006599 dated 07.12.2009** The applicant submitted that they have availed 2 year EOP Extension from RA concerned and they required 2nd EOP extension for further 2 years to fulfill their Export obligation in Extended time. 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 for delay in approaching RA for second extension in EOP beyond 2 years with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 of HBP, 2009-14. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
15.	DRJ Chemicals Limited, New Delhi HQREPCGPRAP	0530164305 dated 05.02.2015	**Request for:** i. **condonation of Block wise EO** ii. **EOP Extension for 2 years and**

	P00164574AM22		iii. **Addition of products** **in respect of EPCG Authorization No. 0530164305 dated 05.02.2015 under 0% Concessional Duty.** The firm has stated that they could not complete EO 100% within stipulated time due to restricted foreign orders as their product i.e. Polyester and Mink Blanket has not been a well established product in international market The firm has further requested for granting permission to complete EO through products as per Annexure-1 in documents as the same ones of the Textile category being manufactured by using same machinery are imported. **In respect of 1st and 2nd request:** The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.** **In respect of 3rd request:** The Committee went through the statements

			made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
16.	S G Exports, Greater Noida HQREPCGPRAPP00287711AM22	0530173911 dated 15.02.2019	**Request for condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0530173911 dated 15.02.2019 under 0% Concessional duty.** The firm has stated that they were issued the authorization on 15.02.2019 and their import was completed on 30.05.2019. The firm has further stated that the Installation Certificate was submitted along with redemption application to RA on 08.10.2021 but the same was supposed to be submitted on or before 30.11.2020. The firm further stated that due to Covid-19 lockdowns they were not able to submit the Installation Certificate in stimulated time. As per Installation Certificate issued by Chartered Engineer on 26.11.2019, CG was installed on 30.05.2019 with BOE No. 3347374 dated 22.05.2019 and 3367621 dated 24.05.2019. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to accept delay in submission of installation certificate to RA concerned on account of COVID outbreak. **This has the approval of DG, DGFT.**
17.	Utsav Cotton Industries, Amravati HQRPRCAPPLY00284444AM22	5030000522 dated 14.11.2014	**Request for Block-wise Extension and 2 years EOP Extension up to 14.11.2022 in respect of EPCG Authorization No. 5030000522 dated 14.11.2014 under 0% Concessional duty.** The firm has stated that they have completed their 100% EO but couldn't fulfill it in stimulated time period. The firm further stated that due to unawareness of policy procedures they couldn't apply for Block-wise and EOP

			Extension in stipulated time period due to which the firm is unable to apply through DGFT Portal. The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
18.	Veekesy Shoes And Allied Products India Private Limited, Kozhikode HQRPRCAPPLY 00175039AM22	i. 1030002393 dated 28.12.2013 ii. 1030002592 dated 27.01.2014	**Request for seeking condonation of delay in submission of application for clubbing of authorizations in respect of EPCG authorization No. 1030002393 dated 28.12.2013 and 1030002592 dated 27.01.2014 under 03% Concessional duty.** The applicant has forwarded a copy of RA, Kochi deficiency letter dated 22.04.2021 rejecting their request for issue of EODC by clubbing of EPCG authorization No. 1030002393 dated 28.12.2013 and No. 1030002592 dated 27.01.2014 with expired EOP. Para 5.18(5) of HBP (RE:2012)/2009-14 which stipulates that *“ No clubbing would be permitted after expiry of EOP”.* Committee discussed this at length and observed

			that, the above provision was amended in FTP, 2015-20 under Para 5.27 (f) as *"Clubbing would be permitted during valid EOP including extended period, if any. However, clubbing in case of all authorizations where EO period is over may be allowed for regularization purposes provided they have been issued under same policy period."* Committee observed that exporter can make exports till last day of EO period and naturally application for EODC and clubbing can be made after expiry only. The Committee decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow clubbing with a condition that all the exports covered under clubbing shall be exported within the last day of the EO period of first license OR last day of EO period of two authorization whichever is less. **This has the approval of DG, DGFT.**
19.	Victor Textile Ltd., Panipat HQRPRCAPPLY 00283408AM22	3330001466 dated 23.10.2009	**Request for EOP Extension in respect of EPCG Authorization No. 3330001466 dated 23.10.2009 under 03% Concessional duty.** The firm has stated that they couldn't fulfill their EO 100% in stimulated time period as they were unaware about the obligation during the time of issuance of authorization. The firm has further stated its will to fulfill EO at the earliest through direct/third party exports. 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 for delay in approaching RA for second extension from 10^{th} to 12^{th} year with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 of HBP, 2009-14. The above relaxation is also subject to the condition that the proper installation certificate

			has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
20.	Walia Anicillaries Pvt. Ltd, Pune HQRPRCAPPLY 00290979AM22	3130004263 dated 27.10.2009	**Request for:** i. **Block-wise extension in EOP** ii. **extension in EOP for 6+2 years and** iii. **acceptance of Chartered Engineer's Installation Certificate in the absence of Installation Certificate issued by Central Excise Authority** **In respect of EPCG Authorization No. 3130004263 dated 27.10.2009 under 0% Concessional duty.** The applicant has stated that they have fulfilled entire Specific EO within 8 years of EOP and have also submitted Installation certificate from Chartered Engineer to RA, Pune**.** They have obtained installation certificate from Chartered Engineer and the EPCG goods have been installed at same location within a period of six months. At present, it is not possible to obtain Installation Certificate from Excise Department as same department has been abolished since July 2017. **In respect of the 3rd request:** The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. **In respect of 1st and 2nd request**: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2%

			composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
21.	Linen India, Sankarankovil, TN HQRPRCAPPLY00240086AM22	3530005526 dated 24.01.2014	**Request for extension of EOP for 2 years (from 6th to 8th year) in respect of EPCG authorization No. 3530005526 dt 24.01.2014 under 0% Concessional duty.** The firm has stated that they could not fulfill their EO within stipulated time period i.e. 6 years. Due to pandemic situation, they forgot to apply EO extension with in the period of 90 days. They are still facing uncertain situation for getting over the covid-19 problem. Therefore, the firm has requested for extension of EOP from two years from 6 years to 8 years in order to fulfill their EO. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

			This has the approval of DG, DGFT.
22.	Shree Balaji Agro Farm Industries Private Limited, West Singhbhum HQREPCGPRAPP00304067AM22	2130000173 dated 02.01.2014	**Request for 1st Block Extension in respect of EPCG authorization No. 2130000173 dated 02.01.2014 under 0% Concessional duty.** The applicant has stated that since they could not export due to the unavoidable reason the required 50% of the total export obligation in the 1st Block of 4 years, they are requesting for 1st block extension for the mentioned authorization. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
23.	Shree Balaji Agro Farm Industries Private Limited, Jharkhand HQREPCGPRAPP00304058AM22	2130000173 dated 02.01.2014	**Request for 2 years EOP Extension (from 6th to 8th year) in respect of EPCG Authorization No. 2130000173 dated 02.01.2014 under 0% Concessional duty.** The firm has stated that they couldn't fulfill their 100% EO within stipulated time period of 6 years due to unavoidable reasons and have requested for approval for EOP Extension for 2 years under Para 5.11 of HBP (2009-14). The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th

			year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
24.	Vithani Exim, Surat HQREPCGPRAPP00169297AM22	5230016215 dated 02.03.2015	**Request for EOP Extension for 1 year (from 6th to 7th year) up to 02.03.2022 in respect of EPCG Authorization No. 5230016215 dt. 02.03.2015 under 0% Concessional duty.** The applicant has stated that their total Export Obligation (EO) of US$ 152870.27 imposed with respect to the Duty Saved Value (DSV) utilized, they have fulfilled EO to the extent of US$ 30077.85 and US$ 92126.46 during initial 1st and 2nd block i.e. 39.35% and 60.26% respectively. They could not apply for extension as the employee who is handling the export and import documentations was on leave due to Covid-19 pandemic situation and through oversight nobody could take care of the Authorization. The applicant has submitted that textile industry is facing intense recessional trends mainly due to the spread of Pandemic COVID-19, new taxation regime, intense competitive pressures in the global market etc which have casted a shadow in the exports volume also. Due to economic slowdown and spread of the pandemic COVID-19, the existence of business is shattered like anything and they are struggling very hard to survive amidst the adversities in anticipation of support from Government. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 1 year (from 6th year to 7th year) on payment of composition fee or imposition of additional export obligation in

			terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
25.	Quality Nonwoven Fabriq, Uttar Pradesh HQREPCGPRAPP00174075AM22	0530160248 dated 29.01.2013	**Request for EOP Extension for 2 years (8+2 years) in respect of EPCG Authorization No. 0530160248 dated 29.01.2013 under 03% Concessional duty.** The firm has stated that they were unable to full EO 100% within stipulated time. The firm further stated that they were unable to apply for extension within stipulated time of 90 days due to software issues like creation of multiple files, file pending in Installation certificate head and miscommunications with TCS regarding portal. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
26.	Shree Cotex Private Limited, Buldhana HQRPRCAPPLY00284906AM22	5030000140 dated 14.10.2011	**Request for 2 years EOP Extension (8+2 years) up to 14.10.2021 in respect of EPCG Authorization No. 5030000140 dated 14.10.2011 under 03% Concessional duty.** The firm has stated that they have completed their EO 100% but couldn’t fulfill it in

			stimulated time period. The firm further stated that due to unawareness of policy procedures they couldn't apply for EOP Extension in stimulated time period due to which the firm is unable to apply through DGFT Portal. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
27.	Ripuraj Agro Private Limited, Champaran HQREPCGPRAPP00293401AM22	2130000212 dated 19.02.2015	**Request for 1st Block Extension in respect of EPCG Authorization No. 2130000212 dated 19.02.2015 under 0% Concessional duty.** The firm has stated that they have exports of more than 50 crores since last few years but all in INR to Nepal and couldn't complete EO 100% during 1st Block in stimulated time. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

			This has the approval of DG, DGFT.
28.	Shree Balaji AgroFarm Industries Private Limited , Jharkhand HQREPCGPRAPP00321682AM22	2130000144 dated 19.07.2012	**Request for 2 years EOP Extension (8+2 years) w.e.f. 31.12.2021 in respect of EPCG Authorization No. 2130000144 dated 19.07.2012 under 03% Concessional duty.** The firm stated that they couldn't fulfill their EO 100% in stipulated time period due to unfavorable market situations. The firm further stated that they are seeking EOP Extension since their initial EOP expired under 19.07.2020 which got extended up to 31.12.2021 falling under DGFT Notification No. 28/2015-2020. The firm wants 2 year extension from 31.12.2021. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
29.	Haldex India Pvt. Ltd, Nashik HQREPCGPRAPP00249944AM22	3130000784 dated 09.08.2004	**Request for block wise extension in EOP in respect of EPCG authorization No. 3130000784 dated 09.08.2004 under 03% Concessional duty.** Authorization holder requested for condonation of non fulfillment of block wise EO. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could

			not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block and late fee of Rs. 10,000/-. The authorization holder is required to comply with all other documentary requirements of FTP and Procedures. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
30.	Chiripal Poly Films Limited , Ahmedabad HQRPRCAPPLY 00258578AM22	0831003123 dated 12.11.2021	**Request to Allow Import of Therminol 66 Heat Transfer Fluid under EPCG Authorization No. 0831003123 dated 12.11.2021 under 0% Concessional duty.** The applicant has stated that while applying for issuance of New EPCG Authorization Import Item Si No 6: Therminol 66 Therminol 66 Heat Transfer Fluid was included, which is technically falling Under Capital Goods Category. However, the same had been considered as Consumable import item by RA Ahmedabad office and not allowed to be included in applied EPCG authorization and subsequently they raised deficiency seeking justification. They attempted to justify for multiple time but justification was not accepted by the concerned RA. Finally, to comply with the deficiency, they have deleted the item Sr. No. 6 (Therminol 66) from EPCG Application as their import consignment of other capital goods arriving at Port and they need to go for import customs clearance under the said EPCG Authorization. 2. The applicant has enclosed Nexus of Import Item Therminol 66 Heat transfer fluid and export item, flow chart , Technical Clarification certified by Chartered Engineer, End Use and Data sheet by supplier to justify that Therminol 66 Heat transfer fluid is to be

			considered as Capital Goods. The Committee deliberated upon the case and decided to **defer** it with the directions to seek clarification/comments from RA concerned and also call the applicant for a Personal hearing to explain their case before the EPCG Committee.
31.	Siddharth Agro product, Chattisgarh HQRPRCAPPLY 00285044AM22	6330000115 dated 22.01.2013	**Request for Block wise and EOP Extension for 2 years (8+2 years) up to 22.01.2023 along with condonation for late application in respect of EPCG Authorization No. 6330000115 dated 22.01.2013 under 03% Concessional duty:** The firm submitted that they couldn't complete EO 100% in stipulated time. The firm further stated that due to unawareness of policy procedures they couldn't apply for Block-wise and EOP Extension within prescribed time limit. The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 8 yrs to 10 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**

32.	Shri Balaji Agro Product, Maharashtra HQREPCGPRAPP00280471AM22	0330019194 dated 22.02.2008	**Request for Block-wise and EOP Extension for 2 years from the date of the application in respect of EPCG Authorization No. 0330019194 dated 22.02.2008 under 05% Concessional duty.** The firm has stated that they could not fulfill their EO 100% within stimulated time due to unavoidable circumstances and financial crunch. The firm is seeking extension in Block-wise EOP and EOP extension for a period of two years from the date of application. The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each year in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 8 yrs to 10 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT**
33.	Japan Art Press, New Delhi HQRPRCAPPLY00182870AM22	0530164816 dated 01.05.2015	**Request for** **(i) Condonation of Block wise EO** **(ii) Extension of EOP for two years and** **(iii) Regularization of delay in submission of Installation Certificate** **In respect of EPCG Authorization No.0530164816 dated 01.05.2015 under 0% Concessional duty.**

			The applicant has stated that they have not made any exports in first block as well as second block as they have not been getting export orders under LCs and buyers are asking for credits for 3 to 6 months. As they are a small company and they cannot afford to give credit and risk the realization itself. They are looking for export orders through their own agents and will be able to complete EO within two years. The applicant has further requested for condonation of delay in submission of installation certificate and stated that they have not submitted the installation certificate to CLA, Delhi within 6 months from the date of import as per the provision of FTP. **In respect of the 1st and 2nd request:** The Committee observed that the request of the party is for 1st Block Extension and EOP extension for 2 years in respect of EPCG authorization issued beyond 31.03.2015. The Committee decided to advise the party to **approach RA** concerned in respect of their request for 1st Block Extension and EOP extension for 2 years in terms of provision of Public Notice No. 3/2015-20 dated 13.04.2022. RA may examine the request on merit. **In respect of 3rd request:** The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
34.	Kalaignar TV Pvt. Ltd., Chennai HQREPCGPRAPP00289002AM22	0430014789 dated 03.07.2015	**Request for condonation for late submission of Installation certificate against EPCG Authorization No. 0430014789 dt. 03.07.2015 under 0% Concessional duty.** The firm has stated that they could not submit installation certificate within stipulated time period i.e. 6 months due to frequent changes in

			the logistics department and the management could not monitor the same. The applicant has further stated that they have fulfilled EO and applied for redemption when they found that they have not been submitted Installation certificate. The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
35.	Kaashvi Industries, Dehradun HQREPCGPRAPP00248730AM22	6130000163 dated 12.01.2010	**Request for extension of EOP in respect of EPCG authorization No. 6130000163 dated 12.01.2010 under 0% Concessional duty.** Earlier, the applicant, vide letter dated 01.07.2019, had requested for extension of EOP and transfer of liability to M/s. Jay ACE Technologies Limited in respect of EPCG authorization no. 6130000163 dated 12.01.2010 issued to them. The matter was examined in E-office file E-17264. The matter was taken up in the EPCG Committee meeting held on 14.02.2020 and it was decided as : *The request is for extension of EOP in respect of EPCG authorization and transfer of liability of M/s. Kaashvi Industries, Dehradun (which is closed down due to some ongoing legal dispute) to M/s. Jay ACE Technologies Limited. The Committee deliberated upon the case and decided to reject the request for EOP extension being devoid of merit for the reason that in the allocated EOP party has not made any exports.* The firm has not attached requisite license amendment sheet to verify whether the firm has availed 6+2 years of EOP Extension. As perANF-2D, the validity of the license is up to 12.01.2016. The Committee noted that the request of the applicant has already been rejected on 14.02.2020. **The Committee decided to maintain the rejection and directed RA**

			concerned to recover duties along with interest immediately.
36.	Naxalbari Flour &Rice Mill Private Limited, Kolkata HQREPCGPRAPP00203389AM22	0230009421 dated 25.03.2014	**Request for extension of 1st Block in respect of EPCG License No. 0230009421 dt.25.03.2014 under 0% Concessional duty.** The applicant has stated that they had imported Capital Goods under the EPCG scheme with an obligation to export 6 times of the duty saved in 6 years, where they were supposed to export 50% in the 1st Block of 4 years and the rest 50% in the 2nd Block of 2 years as per Exim Policy. They could not export due to the unavoidable reason the required 50% of the total export obligation in the 1st Block of 4 years. Therefore, the firm has requested for extension of 1st block in order to fulfill their EO. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
37.	Autotech Non-Wovens Private Limited ,Surat HQRPRCAPPLY00213349AM22	5230022117 dated 28.09.2016	**Request for allowing fulfillment of EO by export of other goods manufactured by same company or group company in respect of EPCG authorization No. 5230022117 dated 28.09.2016 under 0% Concessional duty.** The applicant has stated that they have invested in Greenfield venture in FY 2012-13 and has established local market share (>50% of market share in Automotive headliner fabric and

			20%-25% in industrial air filtration fabric). Company has increased its sales and has received many requirements from USA, Brazil, UK and done export business but they are not able to achieve growth in Export business as compared to Local market. Covid 19 has also adversely impacted on export business. 2. Further the applicant has requested for allowing export obligation to be fulfilled by exports of other goods manufactured by same company or group company. Their group company Shahlon Silk Industries limited is a 2 Star Export House. They are exporting polyester fabrics and polyester yarns since many years. If approval is given for export of other product under EPCG, it will be a great support to MSME unit. Any policy relaxation will allow them to produce and process new line of products which results in increase in productivity and results in foreign exchange inflow in India. The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
38.	Wintex Fabrics, Ghaziabad HQREPCGPRAPP00288446AM22	0530164534 dated 10.03.2015	**Request for Condonation for Block wise fulfillment of EO and EOP Extension for 2 years (6+2 years) in respect of EPCG Authorization No. 0530164534 dated 10.03.2015 under 0% Concessional duty.** The firm has stated that they couldn't fulfill their 100% EO due to non-availability of export orders. The firm further stated that they couldn't apply for extension in stimulated time due to Covid-19 Pandemic. The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time

			period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
39.	Saraswati Dyers Pvt. Ltd, Panipat HQREPCGPRAPP00262960AM22	3330002498 dated 11.09.2012	**Request for Extension of EOP for two years (8+2 years) i.e. up to 11.09.2022 in respect of EPCG Authorization No. 3330002498 dated 11.09.2012 under 03% Concessional duty.** The firm has stated that they could not fulfill 100%EO within stimulated time due to non-confirmation of export orders and Covid-19 Pandemic. The firm further stated that they have adequate export orders in hand now for fulfillment of respective EO. The firm further stated delay in applying for EOP Extension due to medical emergencies during Covid-19. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

			This has the approval of DG, DGFT.
40.	Sri Pavanaputra Granite & Exports, Karnataka HQREPCGPRAPP00289622AM22	0730013722 dated 26.08.2014	**Request for extension of EOP for 2 years from 6th to 8th year in respect of EPCG Authorization No. 0730013722 dated 26.08.2014 under 0% Concessional duty.** The firm has stated that they couldn't fulfill their 100% EO due to fresh entry in the export market and subsequently due to Covid-19 pandemic in the last two years and high export freight rates, the firm could not supply to the committed customers. Therefore, the firm has requested for extension of EOP for two years form 6 years to 8 years in order to fulfill their EO. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
41.	Super Extrusion Lami Coat, Chennai HQREPCGPRAPP00287501AM22	0430015684 dated 19.04.2016	**Request for** **i. Condonation of delay in submission of Installation Certificate and** **ii. Extension of 1st Block in respect of EPCG Authorization No. 0430015684 dated 19.04.2016 under 0% Concessional duty.** **In respect of 1st request**, the firm has stated that they could not submit Installation Certificate due to procedural lapse. As per Installation Certificate dated 12.06.2016 issued by Chartered

			Engineer, machinery was installed on 05.06.2016 with BOE No. 5144546 dated 04.05.2016. The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. **In respect of 2nd request**, the firm has stated that they could not fulfill 50% EO in 1st Block within the stipulated time due to the global economic recession and economic slowdown. The Committee observed that the request of the party is for block wise EOP extension in respect of EPCG authorization issued beyond 31.03.2015. The Committee decided to advise the party to **approach RA** concerned in respect of their request for block wise EOP extension in terms of provision of Public Notice No. 03/2015-20 dated 13.04.2022. RA may examine the request on merit.
42.	Al Hasan Agro Foods Private Limited HQRPRCAPPLY 00226846AM22	0630003374 dated 11.05.2012	**Request for extension in EOP for 2 years (8+2 years) in respect of EPCG authorization No. 0630003374 dated 11.05.2012 under 03% Concessional duty.** The applicant has stated that they were unable to fulfill their EO due to lack of knowledge of EPCG procedure. However, after receipt of SCN they came to know about pending EO which they wanted to complete for extension is required. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in

			terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
43.	Jai Maa Iron Foundary Pvt. Ltd, Ludhiana HQREPCGPRAPP00212351AM22	3030010834 dated 29.04.2013	**Request for extension of EOP for 2 years (6+2 years) in respect of EPCG License No.3030010834 dated 29.04.2013 under 0% Concessional duty.** The applicant has stated that they could not fulfill the overall period EO due to COVID 19, refusal of order by overseas buyer, while 95% labor left their factory. Now, they are gradually running their factory, as the labor that had previously left is slowly coming back. The applicant has submitted that they have decided to complete the EO as per Para 5.10 through third party of HBP 2015-2020. They are passing through very trouble time and do not want loss of Govt. Revenue. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**

44.	Amarnath Dyeing & Bleaching Works Pvt. Ltd, Kolkata HQREPCGPRAPP00229281AM22	0230003229 dated 06.05.2008	**Request for extension EOP for 4 years i.e. up to 06.05.2020 on payment of 50% customs duty in respect of EPCG License No. 0230003229 dt.06.05.2008 under 03% Concessional duty.** The applicant has stated that they have fulfilled export obligation only 24.08% in USD against the subject EPCG License but due to the unfavorable market situation of the Textiles sector balance 75.92% export obligation unable to fulfill within 8 years. Hence Block wise waiver & EOP extension for 2 years application has been submitted to DGFT, Kolkata on 09.05.2016 & composition fee has been submitted to DGFT, Kolkata on 19.08.2016. The firm has stated that they have submitted 50% duty payment to Customs Authority towards further 2yearsextension purpose against subject EPCG License. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow: i. Condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-. ii. Condonation for delay in approaching RA for second extension in EOP beyond 2 years with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 of HBP, 2009-14. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

			This has the approval of DG, DGFT.
45.	Rajeshwar Ginning and Pressing Factory, Maharasthra HQRPRCAPPLY00286746AM22	5030000412 dated 23.09.2013	**Request for 2 years EOP Extension (6+2 years) up to 23.09.2021in respect of EPCG Authorization No. 5030000412 dated 23.09.2013 under 0% Concessional duty.** The firm has stated that they couldn't fulfill 100% EO within stipulated time period i.e. 6 years. The firm further stated that due to unawareness of policy provisions they were unable to apply for EOP Extension within stimulated time period. The firm further stated that they have fulfilled their100% EO against the above mentioned authorization and is requesting for relaxation time for EOP Extension. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
46.	Gillanders Arbuthnot & Co Ltd, Kolkata HQREPCGPRAPP00249488AM22	0230003688 dated 01.10.2008	**Request for condonation from submission of installation certificate from Jurisdictional excise authorities in respect of EPCG authorization No.0230003688 dated 01.10.2008 under 03% Concessional duty.** The applicant has stated that they have applied for redemption on 25.02.2021 but Regional Authority has insisted on furnishing of installation certification from the jurisdictional

			excise authorities in accordance with the provisions of Chapter 5.3.2 of Handbook of Volume Procedures- FTP 2004-09. The applicant has submitted that the requirement of installation certificate from the jurisdictional excise authorities is only a procedural condition which can be waived as long as it can be established that the imported goods were in fact installed by the unit. In the facts of the present case, the Chartered Engineer certificate duly establishes the fact of installation of imported capital goods by the company. Therefore, the installation certificate from the excise authorities is merely a procedural condition which can be condoned by EPCG Committee having regard to the facts of the present case. Further, the Company has duly fulfilled the stipulated export obligation associated with the said EPCG License, the benefit thereof cannot be denied for violation of a procedural infraction, more so when the Company has been otherwise diligently meeting its obligations under FTP 2004-09. The applicant has also referred judgment /decisions of High Courts/Tribunals wherein it has been held that non-production of installation certificate is only procedural requirement and not a condition determining the eligibility of the impugned goods for the benefit of concessional rate of assessment. However, the applicant has not submitted copy of installation certificate either from Central Excise or from Chartered Engineer. The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
47.	Ankur Udyog Limited, Gorakhpur	1530001008 dated 27.08.2013	**Request for second extension of 2 years in EOP with respect to EPCG Authorization (8 years to 10 years) for fulfillment**

	HQREPCGPRAPP00199496AM22		**of the balance export obligation in respect of EPCG Authorization No.1530001008 dt. 27.08.2013 under 0% Concessional duty.** The applicant has stated that despite their intense efforts, it has been extremely difficult for them to meet the export obligations due to the business hardships that the textile industry (especially Man-Made Yarn), has been going through since last 8-10 years. Furthermore, since early 2020, Covid-19 pandemic has led them to bring down their production & complete month-long closures due to lockdowns in both the waves have also led to cancellation of export orders. They are also not eligible for the relief under the notifications for relief as EPCG authorization expired in the month of August 2021 which is just one month beyond the relief deadline of 31.07.2021. The Committee observed that the firm has already availed 2 years of EOP Extension from 6^{th} to 8^{th} year The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the Committee decided to **reject** the request of the applicant.
48.	AV Precision Tubes Pvt. Ltd, Hisar HQREPCGPRAPP00206064AM22	3330003444 dated 05.11.2014	**Request for block wise Extension and 3 years of EOP Extension in respect of EPCG authorization No.3330003444 dated 05.11.2014 under 0% Concessional duty.** The applicant has stated that they could not Complete Export order, due to covid-19 pandemic. Their all order were Cancelled as covid-19 begun, therefore they tried so many customer to get new order but everywhere were closed and lot of time got waste , they did not get any order that time, thereafter, they had Received Order from Vendor party now, and are in Position to Supply/Complete the order within 2 year.

			The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
49.	Bajaj Processors Ltd, Ahmedabad HQREPCGPRAPP00190423AM22	0830006815 dated 04.12.2014	**Request for extension of EOP for two years (6+2 years) i.e. from 04.12.2020 to 04.12.2022 in respect of EPCG Authorization No. 0830006815 dated 04.12.2014 under 0% Concessional duty.** The applicant has obtained block wise extension in EOP from RA and apply for the endorsement of EO extension of overall EOP in terms of Para 5.14 (c) read with Para 5.17 of HBP 2015-20. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-.

			The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
50.	Shri Gurukripa Industries, Bhandara HQRPRCAPPLY 00285182AM22	5030000329 dated 25.02.2013	**Request for 8+2 years of EOP Extension up to 25.02.2023 in respect of EPCG Authorization No. 5030000329 dated 25.02.2013 under 03% Concessional duty.** The firm has stated that they have completed their 100% EO but couldn't fulfill it in stimulated time period i.e. 8 years. The firm further stated that due to unawareness of policy procedures they could not apply for EOP Extension in stimulated time period due to which the firm is unable to apply through DGFT Portal. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
51.	Harihar Granites Private Limited, Madurai HQRPRCAPPLY 00246369AM22	3530004940 dated 10.07.2012	**Request for extension in EOP for two years (8 years to 10 years) in respect of EPCG authorization No. 3530004940 dated 10.07.2012 under 3% Concessional duty.** The firm has stated that they could not fulfill 100% EO within stipulated time period i.e. 8 years. The firm has further stated that due to pandemic situation, they forgot to apply EO

			extension within the stipulated time period i.e. 90 days and now their EPCG authorizations is not showing in online portal for EPCG authorizations valid for amendment of EO extension for two years from 8 years to 10 years. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
52.	M.D.J. Texco Fab Private Limited, Karnal HQRPRCAPPLY 00182919AM22	3330003052 dated 04.10.2013	**Request for extension of EOP for 2 years (6+2 years) in respect of EPCG authorization No. 3330003052 dated 04.10.2013 under 0% Concessional duty.** The applicant stated that they have obtained the license for export of Blankets. But due to non-availability of export orders, they could not make any export. Now they are selling their products to an exporter. Third party is regularly exporting the goods on behalf of the firm and has sufficient export orders to make export and complete export obligation. Due to lack of policy knowledge, they could not mention license detail in third party shipping bills while they are supplying goods for a long period. Now they have a chance to complete the export obligation. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or

			imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
53.	Woodnest Furnishers, Hoshiarpur HQRPRCAPPLY 00270593AM22	1230001237 dated 25.11.2014	**Request for:** **i. Extension of EOP for 2 years (6+2 years) i.e. up to 24.11.2022 in respect of EPCG Authorization No. 1230001237 dated 25.11.2014 under 0% Concessional duty.** **ii. Condonation for delay in submission of Installation Certificate in respect of EPCG Authorization No. 1230001237 dated 25.11.2014 under 0% Concessional duty.** The firm has stated that they fulfilled their EO 100% but beyond the prescribed time of EOP by 2 months. The firm further stated that they had submitted their documents for redemption to DGFT Ludhiana which stated back that their obligation time period is beyond their prescribed EOP and also haven't submitted their Installation Certificate under stimulated time. The firm stated lack of knowledge as a reason for delay in submission of Installation Certificate. **In respect of the 1st request:** The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-.

			The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.** **In respect of the 2nd request:** The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
54.	Aar Aar Knit Fab, Ludhiana HQREPCGPRAPP00219887AM22	3030011997 dated 23.01.2014	**Request for extension of EOP for 2 years (6+2 years) up to 23.01.2022 in respect of EPCG authorization No. 3030011997 dated 23.01.2014 under 0% Concessional Duty.** The firm has stated that they could neither fulfill 50% EO in 1st block nor 50% EO in the 2nd block within stipulated time period. The firm has also stated that they had export order in hand at the time of import of above machineries under EPCG License, but due to some price fluctuations, they could not export and tried their best to make procure new orders. Their domestic sale remained continue. Now, they have order in hand and they want these export order execution under above EPCG License so overall EOP extension required up to 23.01.2022 as per HBP. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate

			has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
55.	Goyal Shawl House, Ludhiana HQREPCGPRAPP00338059AM22	3030015736 dated 27.06.2016	**Condonation for delay in submission of Installation Certificate in respect of EPCG Authorization No. 3030015736 dt. 27.06.2016 under 0% Concessional duty.** The applicant has stated that they could not submit installation certificate within time period but have already issued Installation Certificate after installation of the machinery in their premises as they were unaware about the submission of the same to DGFT. The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
56.	Krishna Bhog Rice Industries Pvt. Ltd, PurbaBardhaman HQREPCGPRAPP00247969AM22	0230009274 dated 01.01.2014	**Request for extension of EOP for two years (6+2 years) in respect of EPCG License No. 0230009274 dated 01.01.2014 under 0% Concessional Duty.** The firm has stated that they could not export due to the unavoidable reason within 6 years. Therefore, the firm has requested for extension of EOP for 2 years as per Para 5.11 of HBP (2009-2014) so that they can get the EOP Extension from RA Kolkata and they are ready to fulfill Export obligation with 20% enhancement as per Para 5.11 of HBP (2009-2014) within extended Export obligation period of 2 years. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late

			fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
57.	Rocky Woolen Mills, Ludhiana HQREPCGPRAPP00168523AM22	3030010746 dated 26.03.2013	**Request for Condonation of Block wise EO Fulfillment in respect of EPCG Authorization No. 3030010746 dated 26.03.2013 under 03% Concessional Duty.** The firm has stated that they couldn't fulfill 50%EOin 1st Block within prescribed time period i.e. 6 years. The firm further stated that they weren't able to submit the application for Condonation of block wise extension from 1st to 2nd block to RA office within prescribed time period due to unawareness of policy procedure. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
58.	Exciting Fashions and Emb Private Limited, Delhi HQRPRCAPPLY00266126AM22	0530160128 dated 08.01.2013	**Request for Extension of Total EOP for 2 years (8+2 years) in respect of EPCG authorization No. 0530160128 dated 08.01.2013 under 03% Concessional Duty.** The applicant has stated that they are submitting request for extension in EO Period due to

			COVID-19 as they were not able to export as required against EPCG Authorization. Therefore, they are requesting for one time extension in EO Period for fulfilling Export obligation against the Authorization. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
59.	Voltech Engineers Private Limited, Chennai HQREPCGPRAPP00294677AM22	0430013226 dated 03.01.2014	**Request for further 2 years EOP Extension (8+2 years) in respect of EPCG Authorization No. 0430013226 dated 03.01.2014 under 0% Concessional duty.** The firm has stated that they couldn't fulfill their 100% EO in stimulated time period due to Covid-19 pandemic. The firm further stated that they are getting orders from Project authorities abroad and seeking extension for EO Fulfillment through the same. As per license amendment sheet enclosed by the firm, EOP has been changed from 6 to 8 years and the EOP of 1st Block has been extended up to 2nd Block. As the firm has already availed 2 years of EOP Extension from 6th to 8th year, the Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the committee decided to **reject** the

			request of the applicant.
60.	Shree Venkateshwara Electrocast Private Limited, Kolkata HQRPRCAPPLY00270722AM22	0230009240 dated 17.12.2013	**Request for second EOP Extension for 2 years (6+2)+2 years) in respect of EPCG Authorization No. 0230009240 dated 17.12.2013 under 0% Concessional duty.** The firm has stated that they could not complete EO 100% within stipulated time due to huge competition from Chinese products in overseas market and non-establishment like competitors in international market. The firm further stated that they have availed block-wise and1st EOP extension from RA Kolkata on 10.07.2018. The Committee observed that the firm has already availed 2 years of EOP Extension from 6th to 8th year The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the committee decided to **reject** the request of the applicant.
61.	QOT Packaging Private Limited, Mumbai HQREPCGPRAPP00258522AM22	0330030187 dated 01.08.2011	**Request for regularization of EO fulfilled beyond 136 days of extended EOP(6+2 years) in respect of EPCG Authorization No. 0330030187 dated 01.08.2011 under 0% Concessional Duty.** The firm has stated that they could not fulfill 100% EO within stipulated time due to late import and late installation of machinery causing delayed production of export item. The firm further stated that they fulfilled their EO up to 143% in 136 days beyond EOP. As per License Amendment Sheet No. 3 and 4 enclosed by the firm, EOP has been changed from 6 years to 7 years and then again extended from 7 years to 8 years. The Committee observed that the firm has already availed 2 years of EOP Extension from

			6^{th} to 8^{th} year The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the committee decided to **reject** the request of the applicant.
62.	N. Tina Dresses, Kolkata HQREPCGPRAPP00252016AM22	0230009292 dated 16.01.2014	**Request for EOP Extension for two years (6+2 years) in respect of EPCG authorization No. 0230009292 dated 16.01.2014 under 0% Concessional Duty.** The applicant has stated that they have imported Capital Goods under the EPCG scheme with an obligation to export 6 times of the duty saved in 6 years, where they were supposed to export 50% in the 1st Block of 4 years and the rest 50% in the 2nd Block of 2 years as per Exim Policy. They could not export due to the unfavorable market situation of the Textiles sector the required 100% of the total export obligation within 6 years. The applicant has paid the requisite fee of Rs.2000/- . The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
63.	Natural Agritech Pvt. Ltd., Raurkela, Orissa	2330001000 dated 21.04.2014	**Request for 1^{st} Block extension in EOP in respect of EPCG authorization No. 2330001000 dated 21.04.2014 under 0%**

	HQREPCGPRAPP00254994AM22		**Concessional Duty.** The applicant has stated that they have imported Capital Goods under the EPCG scheme with an obligation to export 6 times of the duty saved in 6 years, where they were supposed to export 50% in the 1st Block of 4 years and the rest 50% in the 2nd Block of 2 years. They could not export due to the unavoidable reason the required 50% of the total export obligation in the 1st Block of 4 years. The applicant requests for Block wise waiver so that they can get the Block wise waiver / extension from RA Kolkata after payment of composition fee as per Exim Policy. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
64.	Popular Garments and Knit Feb Private Limited, Kolkata HQREPCGPRAPP00231347AM22	0230009819 dated 10.10.2014	**Request for 1st Block Extension by paying composition fees in respect of EPCG Authorization No. 0230009819 dated 10.10.2014 under 0% Concessional Duty.** The firm has stated that they could not complete 100% EO in 1st Block within stipulated time period due to unfavorable markets situations of Textile Sector. The firm further stated that they have paid Rs. 2000 as requisite EPCG Committee fee. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow

			extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
65.	Ajy Tech India Private limited, Surat HQRPRCAPPLY 00247413AM22	5230011559 date 26.04.2013	**Request for 1 year EOP Extension from 7th year to 8th year in respect of EPCG License No. 5230011559 dated 26.04.2013 under 0% Concessional Duty.** The applicant has stated that they want extension of export obligation period by 1 year from 25.04.2020 to 25.04.2021 because they were unable to complete our export obligation due to unawareness of export procedures and market instability therefore, they require 1 more year extension to fulfill export obligation. The committee noted that as per license amendment sheet the firm has already availed 6+1 years of extension and is now requesting for another year of EOP Extension i.e. from 7th year to 8th year. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 1 year (from 7th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as

			specified in FTP/HBP. **This has the approval of DG, DGFT.**
66.	Spintech Textile Industries, Washim HQRPRCAPPLY00284286AM22	5030000541 dated 09.01.2015	**Request for 1st Block Extension and EOP Extension up to 09.01.2023 i.e. 6+2 years in respect of EPCG Authorization No. 5030000541 dated 09.01.2015 under 0% Concessional duty.** The firm has stated that they couldn't fulfill their EO 100% in stimulated time period. The firm further stated that due to unawareness of policy procedures they couldn't apply for Block-wise and EOP Extension in stipulated time period due to which the firm is unable to apply through DGFT Portal. The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
67.	H.A. Knitting, Kolkata HQREPCGPRAPP00238503AM22	0230008801 dated 03.05.2013	**Request for EOP Extension for 2 years (6+2 years) in respect of EPCG License No. 0230008801 dt. 03.05.2013 under 0% Concessional Duty.**

			The applicant has stated that they have imported Capital Goods under the EPCG scheme with an obligation to export 6 times of the duty saved in 6 years, where they were supposed to export 50% in the 1st Block of 4 years and the rest 50% in the 2nd Block of 2 years as per Exim Policy. However, they could not export due to the unfavorable market situation of the Textiles sector the required 100% of the total export obligation within 6 years. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow condonation of delay in approaching RA for EOP extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
68.	A U Exports, Kolkata HQREPCGPRAPP00283263AM22	0230005165 dated 22.04.2010	**Request for condonation for late submission of Installation certificate against EPCG Authorization No. 0230005165 dt. 22.04.2010 under 0% concessional duty.** The applicant has stated that Installation certificate issued by Chartered Engineer on 26.09.2010, CG was imported on 17.05.2010 and installed at the premises place on 30.08.2010. The firm has stated that they could not submit installation certificate within stipulated time period due to change staff. The applicant has further stated that they have fulfill EO and applied for redemption. In this regard, RA, Kolkata issued a D/L dated 06.12.2021 informing the applicant that the installation certificates submitted beyond time limit as prescribed by Para 5.04 of HBP read with PN. 30 dated 14.08.2020 and PN. 01 dated 07.04.2020 and also asked the applicant to

			approach the EPCG Committee regarding condonation of delay for submission of Installation certificate. The EPCG committee noted that as per policy, the authorization holder needs to submit installation certificate from central Excise Authorities and not by Chartered Engineer. The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
69.	S.R. Knits, Amritsar HQRPRCAPPLY 00311973AM22	1230001073 dated 26.12.2013	**Request for second EOP Extension i.e. for (6+2)+2 years in respect of EPCG Authorization No. 1230001073 dated 26.12.2013 under 0% Concessional duty.** The firm stated that they couldn't fulfill their 100% EO in stipulated time period due to slump in international market of their export product and Covid-19 Pandemic. The firm further submitted that they have already availed first EOP Extension from 6th to 8th year up to 25.12.2021. As the firm has already availed 2 years of EOP Extension from 6th to 8th year, the Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the committee decided to **reject** the request of the applicant.
70.	L&T Special Steels and Heavy Forgings Pvt. Ltd., Mumbai HQRPRCAPPLY 00272838AM22	0330028459 dated 21.01.2011	**Request for extension of EOP for 6 months up to 30.06.2022 in respect of EPCG Authorization No. 0330028459 dt. 21.01.2011 under 0% Concessional duty.** The applicant has stated that their company (L&T Special Steels and Heavy Forgings Pvt. Ltd.) is a strategic Joint Venture of M/s. Larsen

			& Toubro Ltd. and M/s. Nuclear Power Corporation of India Limited (NPCIL) (Government of India Undertaking) to cater Indian Nuclear Program. The applicant has also stated that the company had secured a contract from M/s. NPCIL to supply critical forgings to the notified Nuclear Plants and accordingly had already fulfilled 42.31% of EO till date. However due to outbreak of corona pandemic in Feb 2019 and its consequential effect and restrictions since then, the operation of their factory, which is located in Surat, Gujarat, one of the most effected cities, got badly affected. Further during second wave due to shortage of oxygen supplies, the state and union government had restricted the industrial supply of oxygen in their factory, which had stalled the manufacturing operation for few months. In this circumstance the applicant has requested for extension of EOP for 6 months i.e. up to 30.06.2022 in order to fulfill their EO against the above Authorization. The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
71.	Sunbeam Vanijya Private Limited, Kolkata HQREPCGPRAPP00304140AM22	0230008472 dated 11.12.2012	**Request for:** i. **1st Block Extension** ii. **EOP Extension for 2 years (8+2 years) and** iii. **condonation in delay in submitting installation certificate** **In respect of EPCG authorization No. 0230008472 dated 11.12.2012 under 03% Concessional Duty.** The applicant has stated that they had Export Orders in hand but due to Covid -19 they were unable to achieve respective Exports. The firm also stated that due to Lockdown in Foreign

			Countries they were unable to Execute their exports within EOP **i**.e.31.12.2021 as per Notification no. 28 /2015-2020 dated 23.09.2021. Their EPCG authorization No. 0230008472 dated 11.12.2012 was expiring between 01.08.2020 and 31.07.2021. Their Export Products are Jute Twines, Jute Yarns & Jute Hessian Cloth, Jute Bags which are mainly used as soil saver and for packaging industries have slowed down due to Covid-19 situation and Lock Down in Foreign Country. The applicant has also requested for Condonation of Delay in Submitting Installation Certificate and requested condonation of both Block-wise EO fulfillment & Extension of Total EO Period for Two year with Addition Export obligation of 20% over and above Fixed EO, and re-fixation of Export EO as actual duty saved in INR 475085, 8 times 3800680 INR. **In respect of 1st and 2nd request:** The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.58 of FTP, 2015-20** to allow :- (a) Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. (b) Condonation of delay in approaching RA for EO extension (from 8 yrs to 10 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. **This has the approval of DG, DGFT.** **In respect of 3rd request**: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine

			hardship faced by them. Accordingly, the Committee decided to **reject** the request.
72.	Omni Plast PrivateLimited, New Delhi HQREPCGPRAPP00314091AM22	0530153785 dated 22.10.2010	**Request for (6+2)+2 years EOP Extension in respect of EPCG Authorization No. 0530153785 dated 22.10.2010 under 0% Concessional duty.** The firm stated that they couldn't fulfill their 100% EO against the said EPCG Authorization in the prescribed period and could only fulfill EO @ 52.41 % only up to 22.10.2018(Extended EOP). The firm stated they have received new foreign clients and confident to fulfill EO in next 2 years. The firm also stated that they had already submitted the request for further one year extension of EOP to DGFT HQ and CLA on 22.01.2019 and 21.06.2019 respectively but the extension is still awaited. The firm further stated that they have fulfilled 100% EO up to 21.09.2019 and the prescribed sale process has also been realized in full. The firm has already availed 2 years EOP Extension up to 22.10.2018 The Committee observed that the firm has already availed 2 years of EOP Extension from 6^{th} to 8^{th} year The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the committee decided to **reject** the request of the applicant.
73.	Haldex India Private Limited, Nashik HQREPCGPRAPP00249858AM22	3130000726 dated 31.05.2004	**Request for condonation of Block wise EO Fulfillment in respect of EPCG Authorization No. 3130000726 dated 31.05.2004 under 03% Concessional duty.** Authorization holder requested for condonation of non fulfillment of block wise EO. The Committee deliberated upon the case and decided to **recommend to DG for relaxation**

			under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block and late fee of Rs. 10,000/-. The authorization holder is required to comply with all other documentary requirements of FTP and Procedures. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. **This has the approval of DG, DGFT.**
74.	MRG Agro Products Pvt. Ltd., Kolkata HQREPCGPRAPP00246438AM22	0230008800 dated 03.05.2013	**Request for 1st Block extension in EOP in respect of EPCG authorization No.0230008800 dated 03.05.2013 under 0% Concessional Duty.** The applicant has stated that they could not export due to the unavoidable reason the required 50% of the total export obligation in the 1st Block of 4 years. The applicant has sought extension in block wise EOP and submitted details of block wise EO fulfillment and shortfall but has not indicated status of EO fulfillment in the second block of EOP. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

			This has the approval of DG, DGFT.
75.	Ankur Traders & Engineers Pvt. Ltd., Delhi HQREPCGPRAPP00165747AM22	0530169656 dated 09.02.2017	**Request for condonation for late submission of Installation certificates against EPCG Authorization No. 0530169656 dt. 09.02.2017 under 0% Concessional Duty.** The firm has stated that they could not submit installation certificate to CLA, New Delhi within 18 months due to unawareness. 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 Export Promotion Circle of Customs Commissionerate on 26.07.2018 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 accept delay in submission of installation certificate to RA concerned. **This has the approval of DG, DGFT.**
76.	DSM Nutritional Products India Pvt. Ltd., Mumbai HQREPCGPRAPP00336539AM22	i. 0330037634 dated 03.01.2014 ii. 0330037933 dated 03.02.2014 iii. 0330037640 dated 03.02.2014 iv. 0330038271 dated 10.03.2014 v. 0330042418 dated 19.08.2014 vi. 0330037934 dated 03.02.2014 vii. 0330037900 dated 30.01.2014	i. **Request for condonation for late submission of Installation certificates issued by Central Excise against 9 EPCG Authorizations under 0% Concessional Duty.** ii. **Request for regularization of excess duty credit utilized within 10% on EPCG Authorization against 9 EPCG Authorizations.** The applicant has stated that the installation was completed only after entire plant, machinery, fixture, tools, tackles arrived. The commissioning of entire plant got delayed. The applicant has also stated that they missed the time line of payment and submission of installation certificate. The applicant has further informed that they had completed EO within stipulated time and they applied for EODC against above 9 EPCG Authorizations to RA,

		viii. 0330037917 dated 03.02.201 ix. 0330037991 dated 07.02.2014	Mumbai. **In respect of the 1st request:** The Committee deliberated upon the case and observed that the Central Excise Authorities have issued installation certificate and dates of Installation were also within time limits specified by FTP provisions. Committee decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to accept delay in submission of installation certificate to RA concerned on a condition that no show cause notice was issued to the firm for subject authorizations. **This has the approval of DG, DGFT.** **In respect of the 2nd request:** 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, and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. **This has the approval of DG, DGFT.**
77.	AB Mauri India Pvt. Ltd., Bengaluru 01/60/162/261/AM20/PRC	0330004466 dated 08.10.2003	**Condonation of delay in installation of capital goods beyond 18 months in respect of EPCG authorization No.0330004466 dated 08.10.2003.** The firm has stated that the capital goods were imported vide BOE dated 20.01.2004 and due to unstable market condition the unit was forced to shut down. After closure of the Unit the party obtained amendment in the license on 04.11.2004 for installation of CG at their Chiplun Factory. After receipt of the amendment the capital goods were shifting to new location.

			The firm was requested to furnish Installation Certificate. The firm submitted the Installation Certificate issued by Chartered Engineer dated 28.11.2018 which was beyond stipulated time period of 18 months. Committee observed that tye installation certificate as per policy should have been issued by the Central Excise authorities and should have been submitted with in 6 months (May 2005) from date of import. The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.
78.	Shri Jagannath Steels & Power Ltd, Keonjhar. 01/37/218/166/AM-18/EPCG-II	233000101 dated 05.06.2014	**Review of the decision taken in EPCG Committee meeting held on 03.01.2019 regarding condonation of delay in submission of installation certificate.** The party vide letter dated 27.07.2017, requested for condonation of delay in submission of installation certificate in respect of EPCG authorization No. 233000101 dated 05.06.2014 issued to them under Zero duty EPCG Scheme. The request was taken up in the EPCG Committee meetings held on 18.04.2018 and 12.07.2018 and deferred. Later, the case was placed before the EPCG Committee in the meeting held on 03.01.2019 and the Committee took the following decision: *“The Committee noted that the capital goods were imported in 2014 and installed in 2017. The party has stated that the capital goods imported were not independent machinery. The company was required to purchase certain other indigenous and imported machines to be able to install the capital goods imported under the subject license. However, due to recession in the steel & plant industry, the loan applications of the company for financing of the purchase of capital goods*

			were not accepted by various banks/financial institutions. Further, due to sudden change of Govt. policy in the matter of extension/ renewal of lease of mines policy regarding renewal / issuance of lease of mines, the lease of the company remained suspended for about one year resulting in non-installation of the capital goods. Further, the company had approached the concerned RA, for extension of time for installation of the capital goods but the request of the company was declined. *The Committee noted that the DRI has also initiated an enquiry against the party. DoR, vide letter dated 02.01.2018 forwarded a letter of DRI, Delhi which mentions that the request of the importer seeking condonation of delay in installation after more than 3 years of import of the goods and after initiation of investigations by the DRI does not merit consideration at this jun cture. The Committee, deliberated upon the case and decided to defer the case for seeking comments from DoR.* *The Committee deliberated upon the case and decided that there was no need to wait for the report from DoR as there is no merit in the justification of the party in installing the machinery after a gap of three years. Therefore, the Committee decided to* ***reject*** *the case."* The party has filed a Review application against the above decision of the EPCG Committee. Review application was taken up in the EPCG Committee meetings held on 24.05.2019, 10.06.2020, 09.03.2022 but was deferred. The Committee heard the representative of the party on 30.03.2022 and decided to defer the case. The case was listed on 04.05.2022 but was deferred. During personal hearing, party has stated that, Representation with the EPCG Committee was

			rejected on unjustifiable reasons as under:- i) There was mis-representation of facts by the EPCG Committee while stating that the delay in installation was more than three years whereas the delay in installation was only about 28 months ii) The order rejecting our case was not speaking order and not adjudicated on merits. iii) Other companies i.e. item no. 38 & 40 of the Order were allowed condonation of delay inspite of their period of delay being more than ours and grounds of delay being less compelling than ours. further points are as under:- The only objection which was raised in our case by the Authorities was that there was a delay of 28 months from the time of expiry of six months after the machinery was imported under EPCG Authorization and the time when the installation certificate was issued by the Assistant Commission (Customs). It was alleged that the Company had failed to adhere to the conditions stipulated under the EPCG Authorization and therefore the duty saved of Rs. 15.92 Crores was sought to be recovered from the Company. On 05.06.2014, we received authorization to import the machinery under the zero duty schemes. On 17.05.2014, a Notification from Deputy Director (Mines) for closure of all mining activities with immediate effect and with indefinite re-opening period was issued to M/s Kay Pee Enterprises. M/s Kay Pee Enterprises is a sole proprietorship concern of Sh. Prashant Ahluwalia who is also a Director and majority Share Holder in M/s. Shri Jagannath Steels & Power Ltd (Company) and from whose mine the supply of entire raw material i.e. Iron Ore is procured by M/s. Shri Jagannath Steels & Power Ltd. As proved from the above, by the time the machinery under EPCG Authorization landed, the mining operations of the enterprise from which the Company purchased its raw-materials was closed. This led to a shutdown to

Company’s operations too.

On 13/05/2015, Order of the Deputy Director, Mines, allowing M/S Kaypee Enterprises (Proprietor Sh Prashant Ahluwalia) to resume mining operations was issued and the mines were re-opened one year after the Plant & Machinery was received by us. It is only after such date of reopening that we started the erection and installation of the entire project with our own funds. Prior to that, no financial institution/bank was willing to finance our operation. On 04/07/2017, the certificate of the Asst Commissioner (Customs) was received for satisfactory installation of all machinery. Thus there was a delay of almost 28 months from the due date of installation to the actual date of installation.

Date of last import as per EPCG Authorization was 25/07/2014. The intention of the legislature has always been to facilitate the export and this trade policy is no different. The obligation of the Company was to export six times in value of the duty saved under the EPCG Authorization, within two blocks of years. The duty saved was Rs. 15.93 Crores and therefore the export obligations of the Company amounted to Rs. 95.58 Crores. Within period of two blocks allowed under EPCG Authorization, the Company has executed Rs. 600.83 Crores worth of export as opposed to their obligation of Rs. 95.58 Crores i.e. 600% more than their export obligations. This clearly shows that a Company of this stature cannot have had any intention of deliberately defaulting on the duty saving amount of Rs. 15.93 Crores and the delay in installation was completely out of the control of the Company and brought about by the orders of the Hon'ble Supreme Court. In spite of that, the Company bounced back and fulfilled the export obligations by more than 6 times within the block period allowed to them.

It further submitted that the Company has already deposited, under protest, a sum of Rs. 8.96 Crores approximately towards the alleged

			recovery demand raised by the Custom authorities. Based on our submissions and the irrefutable proof that the reasons for delay were beyond our control, it is humbly prayed that the performance of the Company be looked at favorably and the rejection of the EPCG Committee to condone the delay in installation of plant and machinery be reviewed and revoked. It is also humbly requested that this amount of Rs. 8.96 Crores paid under protest, along with interest thereon be refunded to the Company as the Company is facing extreme financial hardship due to the blockage of these funds. Detailed paper books with all dates, proofs and arguments have already been submitted for your kind reference. We shall be happy to submit any other explanations if required. The matter was discussed by the Committee. The representative of the Department of Revenue present in the meeting opined that in the present case the party has been unable to submit the installation certification within the allotted time due to normal business related circumstances and therefore, recommended rejection of their request being devoid of genuine hardship. The Committee duly noted the views of the representative of the Department of Revenue. In this regard, attention was drawn to Para 2.58 of the FTP which deals with "Exemption from Policy/Procedures." Under this Para, DGFT may in public interest pass such orders or grant such exemption, relaxation or relief, as he may deem fit and proper, on grounds of genuine hardship and adverse impact on trade to any person or class or category of persons from any provision of FTP or any Procedures and while granting such exemption in respect of issues pertaining to nexus with Capital Goods (CG) and benefits under EPCG Schemes, DGFT may impose such conditions as he may deem fit after consulting the EPCG Committee. It was, therefore, explained that the decisions of the EPCG Committee are recommendatory in nature which are put up to

			the DGFT who has the power to relax policy provisions on such recommendation in case of genuine hardship. It was also explained that the EPCG Committee considers such cases on case to case basis on their individual facts and merits and that is why some genuine cases are recommended on their merits for relaxation of provisions of policy/procedure and others are not. The Committee after considering that in the present case also the party has faced genuine problems and hardship in the present case due to Hon'ble Supreme Court's order closing the mines resulting in delay of installation of capital goods, decided to recommend the case to Policy Relaxation Committee for discussion and for making appropriate recommendation to DGFT. **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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