Date of Uploading- 10.04.2026

MINUTES OF 9th MEETING OF AM-26 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI ABHINAV GUPTA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 16.02.2026.

Ninth Meeting for AM-26 of the EPCG Committee was held on 16.02.2026 under the chairmanship of Shri Abhinav Gupta, Additional Director General of Foreign Trade in Vanijya Bhawan, New Delhi. Following officers attended the meeting :-

i. Shri Sandeep Poonia, OSD, Department of Revenue
ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT
iii. Shri Joy Prakash, 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:-

RAMAN KUMAR Digitally signed by RAMAN KUMAR
Date: 2026.04.10 17:37:09 +05'30'

Case No- 01: M/s. Bharat Silks
01/36/218/387/AM-20/EPCG

Subject: Request of M/s Bharat Silks, Bangalore for change of IEC in the EPCG authorisation Nos. 0730009969 dt. 05.03.2020 and 0730009874 dt. 25.02.2011.

In support of their request, the firm has submitted as under:

(i) M/s Bharat Silks, engaged in the manufacture and export of high quality silk fabrics, silk-based made-ups, and apparel, issued IEC 0788000446 on 05.04.1988. The firm obtained two EPCG Authorisations No. 0730009969 dated 24.03.2011 and No. 0730009874 dated 25.02.2011,under the 03% concessional duty scheme from RA, Bangalore.

(ii) The firm expanded operations and established new divisions, some of which functioned as 100% EOUs. However, due to adverse global market conditions and recessionary pressures, the original line of business became commercially unviable. Consequently, the group diversified into textile/apparel manufacturing as an EOU under the entity M/s Bharat Fashion & Apparels (IEC 3999001160, issued by CSEZ). With continued financial stress, the management decided to reorganize operations by merging M/s Bharat Fashion & Apparels with M/s Bharat Silks.

(iii) The merger of the two entities was effected on 13.01.2012, with the consolidated business continuing under the name "Bharat Silks." All assets and liabilities of Bharat Silks (IEC 0788000446) were transferred to Bharat Silks (IEC 3999001160). As an entity may hold only one IEC, IEC 0788000446 surrendered to RA, Bangalore, which formally cancelled it on 19.04.2012 without imposing any conditions.

Decision: The Committee deliberated upon the case and decided to **refer** the case to RA for change of IEC. RA may examine and decide the case as per policy on merit

Case No- 02: M/s Umbrey Engineering Pvt Ltd
HQRPRCAPPLY00012367AM25

Subject: Request of M/s Umbrey Engineering Pvt Ltd for Exemption of Bill of Export for supplies to SEZ & Consideration of Bank Certified Statement in lieu of E- BRC in respect of EPCG Authorization No. 0730011700 dated 08.10.2012 under 0% Concessional Duty.

In support of their request, the firm has stated that they have completed the EO by 31.05.2017 within licensing period and their supplies has been to SEZ it was on a job work basis, where the raw materials were issued to them and they had to supply back the finished products. The supplies were under Delivery Challans, hence no BOE or ARE1 were issued.

Decision: The Committee deliberated upon the case and decided to **refer** the case to RA for exemption of Bill of Export for supplies to SEZ & consideration of Bank Certified Statement in lieu of E-BRC. RA may examine and decide the case as per policy on merit

Case No- 03: M/s Rungta Rayon Tex Pvt. Ltd. Maharashtra
HQREPCGPRAPP00001941AM24

Subject: Request for clarification or relaxation for addition/amendment of ITCHS for redemption in respect of EPCG Authorization No.0330019367 dated 10.03.2008 under 05% duty and 0330030132 dated 27.07.2011, 0330031167 dated 29.11.2011 and 0330031514 dated 04.01.2012 under 03% duty EPCG Scheme.

In support of their request, the firm has submitted that at the time of issuance of subject license, they had export order of the ITCHS mentioned on the license. However, during course of time m they received orders from their buyers of knitted readymade garments under chapter heading 6104, which can be manufactured using he machines imported/procured locally under the subject licenses. Now they have submitted all the necessary documents for closure of EPCG license to RA Mumbai but no amendments of ITCHS code can be considered as he licenses are not valid ITCHS mentioned in their license is Knitted Fabrics-60033000 and the product exported by them is Knitted Readymade Garments. Being a composite unit, where they are manufacturing yarn, Fabrics and Readymade Garments, they have exports of Readymade Garments under ITCHS 6104 which they want clarify in their license as the same have been

Decision: The Committee deliberated upon the case and decided to **refer** the case to RA for relaxation for addition/amendment of ITCHS for redemption. RA may examine and decide the case as per policy/Chartered Engineer Certificate on merit.

Case No- 04: Breeze Tools Private Limited, Chennai
HQRPRCAPPLY00000646AM26

Subject: Request for Allowance of Third Party Deemed Export against the EPCG authorization No. 3130008272 dated 24.10.2014.

In support of their request, the firm has stated that they operating their factory premises adjacent to that of M/s. Accusharp Cutting Tools Pvt. Ltd., located within a 10 ft. distance. M/s. Accusharp Cutting Tools Pvt. Ltd. is their designated third party exporter under the aforementioned EPCG Authorisation. The firm has further stated that their entire export obligation under this Authorisation has been fulfilled through deemed exports, with supplies made to the 100% EOU unit of M/s. John Deere India Pvt. Ltd. It is important to note that all directors of M/s. Breeze Tools Pvt. Ltd. are also on the board of M/s. Accusharp Cutting Tools Pvt. Ltd. The firm has also stated that due to vendor registration of M/s. John Deere India Pvt. Ltd. being in the name of Accusharp, all export orders were placed with Accusharp, who in turn procured the materials from M/s. Breeze Tools Pvt. Ltd.

Decision: The Committee deliberated on the case and decided to **reject** it since the firm failed to appear before the EPCG Committee for the second time.

Case No- 05: M/s Silverpoint Press Pvt Ltd, Mumba
HQREPCGPRAPP00000453AM25

Subject: Request for Wavier of Export Obligation in Dollar Terms in respect of EPCG Authorization No. 0330019547 dated 24.03.2008 under 05% Concessional Duty.

In support of their request, the firm has stated that - They have imported Capital Goods for duty saved value Rs. 83,63,635.00 and they have completed EO of Rs. 6,63,19,436/-however, EO is completed in Rupees term but there is short fall in dollar terms exchange rates from date of imports have drastically changed. In addition, the firm has stated that they are ready to pay fees for wavier of shortfall in value terms in US Dollar.

Decision: The Committee deliberated on the case and decided to treat it as **withdrawn** in view of the firm's request for withdrawal.

Case No- 06: M/s Ghodawat Skystar LLP, Maharashtra

HQRPRCAPPLY00001769AM26

Subject: Request for Condonation of procedure lapse of wrong-mentioning of EPCG Authorization No. Shipping Bills in respect of EPCG Authorization No. 3130009401 dated 05.05.2016 under 0% concessional duty.

In support of their request, the firm has submitted as under:

(i) They had received 2 EPCG Authorizations i.e. 3130009401 dated 05.05.2016 (subject license) and 3130008425 dated 14.01.2015 (other license) with the same ITCHS Code: 10063020, Item: Non-Basmati Rice, Basmati Rice.

(ii) The firm also stated that they started fulfilling the EO under the other license for exporting the same item and then submitted all their exports for redemption of this license.

(iv) Further, the firm has stated that after the submission of redemption application for the other license, they noticed that they had not mentioned the subject license against the export of Basmati Rice HS code 10063020. Now, the firm has 4 shipping bills to include for the fulfillment of the subject license. The firm has also stated that since both the license had the same export item name, they, by oversight mentioned only the first EPCG license and started fulfilling the EO.

Decision: The Committee deliberated on the case and decided to **reject** it since the firm failed to appear before the EPCG Committee for the second time.

Case No- 07: M/s Akshay Cottex, Maharashtra
HQREPCGPRAPP00001581AM26

Subject: Request for EOP Extension for 2 years from date of endorsement in respect of EPCG Authorization No. 3130008909 dated 08.09.2015 under 0% Concessional Duty.

In support of their request, the firm has stated that due to unawareness of policy provisions, they have not taken any EOP Extension within the stipulated time period. Subsequently, they submitted all EOP Extension requests to RA, Pune.

Decision: The Committee deliberated on the case and decided to **reject** it since the firm failed to appear before the EPCG Committee. The Committee advised the firm to file an appeal before the concerned appellate authority.

Case No- 08:Japs Holdings Impex Private Limited, Tamil Nadu
HQRPRCAPPLY00001737AM26

Subject: Request for Second EOP Extension for 1 years i.e. beyond 6+1.5 years in respect of EPCG Authorization No. 3230026464 dated 22.11.2017 under 0% Concessional Duty.

In support of their request, the firm has stated that due to the unprecedented and steep increase in the price of raw coconut water in the domestic market, their procurement costs have risen substantially, resulting in higher production costs. Consequently, their export competitiveness has been adversely affected, leading to reduced order volumes and delays in fulfilling the prescribed export obligation.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 1 year on payment of composition fee or imposition of additional EO in terms of Para 5.17 of HBP 2015-20 and late fee of Rs.10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 09: Indu Thermoformers Private Limited, Surat
HQREPCGPRAPP00001582AM26

Subject: Request for

i. **1st Block extension**
ii. **EOP Extension for 2 year i.e. 6+2 years**

In respect of EPCG Authorization No. 0330039026 dated 19.06.2014 under 0% Concessional Duty.

In support of their request, the firm has stated that due to lack of adequate opportunities, they were unable to fulfil the specific export in the 1 st block EOP. However, EO is fulfilled beyond 6 years. They have also stated that due to unawareness of policy provision, they had not applied for block-wise extension within the stipulated time period. Further, due to stiff competition in export market, they did not complete Exports in EOP Period of 6 years. Hence, they require EO extension of 2 years; after which they will be in a stage to fulfil their Export Obligation and apply for the redemption.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

In respect of 2nd request: The Committee further deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year).

This shall be subject to payment of composition fee as per policy provisions 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.

Case No- 10: B.D. Agricare Private Limited, Uttar Pradesh
HQREPCGPRAPP00001559AM26

Subject: Request for Extension of Export Obligation Period by 2 Years under EPCG Scheme i.e. 12+2 years in respect of EPCG Authorization No. 1530000942 dated 09.01.2013.

In support of their request, the firm has stated that they had imported Capital Goods under the EPCG Scheme with an obligation to export six times the duty saved amount within a period of 12 years. As per the EXIM Policy provisions applicable, 50% of the export obligation was to be fulfilled in the first block of 10 years and the remaining 50% in the subsequent block of 2 years. The firm has also stated that due to unfavorable market conditions, they could not fulfill the entire export obligation within the stipulated period, which expired on 09.01.2025.

Decision: The Committee further deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 12th year to 14th year).

This shall be subject to payment of composition fee as per policy provisions 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.

Case No- 11:M/s Zreyah Semiconductor Systems Pvt Ltd, Karnataka
HQRPRCAPPLY00000903AM26

Subject: Request of M/s Zreyah Semiconductor Systems Pvt. Ltd for 1st Block Extension, EOP Extension for 2 years (i.e. 6+2 years) & Acceptance of Credit Advise issued by Bank instead of e-BRC in respect of EPCG Authorization No. 0730013633 dated 22.07.2014 under 0% Concessional duty.

In support of their request, the firm has submitted as under:

(i) The firm has stated that the capital goods have been used in PCB assembly. The first block period expired on 22.07.2018 and second block period of the license expired on 22.07.2020.

(ii) The firm has further stated that they were unable to meet the first block obligation during the assigned period up to 22.07.2018. However, they have completed the first block Export Obligation as well as total export obligation for the license in the period 2020-21 and the firm was also unable to apply for extension with RA, Bangalore in accordance to Public Notice No. 03 dated 13/04/2022, FTP.

(iii) In support of E-BRC, the firm has stated that they have got the E-BRC for 90.32% of their EO. However, they are having difficulty in getting the E-BRC for remaining 9.68%. In this regard, they have also requested to bank to generate the e-BRC however, the bank have not done needful.

Decision:

In respect of 1st Request: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

In respect of 2nd Request: The Committee further deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year).

This shall be subject to payment of composition fee as per policy provisions 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.

In respect of 3rd Request: The Committee deliberated upon the case and decided to **refer** it to the RA to seek comments/report from the concerned HDFC Bank regarding acceptance of the Credit Advice issued by the Bank in lieu of the e-BRC.

<u>Case No- 12:M/s Boyzone Polymers, Kerala</u>
HQRPRCAPPLY00001833AM26

Subject: Request for

i. **1st Block EOP Extension**
ii. **2 year EOP Extension i.e. 6+2 years**
iii. **EOP Extension as per PN 53 dated 20.01.2023**

In respect of EPCG Authorization No. 1030003155 dated 05.08.2016 under 3% Concessional Duty.

In support of their request, the firm has submitted as under:

(i) The firm has stated that they had obtained the EPCG Authorization with the intent of executing physical exports, and during the initial EO period, partial exports were completed through third-party exports. However, these could not be included due to incomplete/delayed documentation by the third-party exporter, which is currently under process for regularization.

(ii) The firm has further stated that due to the limitations of COVID-19 and damages induced by fire in the factory (Documentary evidence enclosed) brutally dislocated their business and the entire operations came to a standstill, including the monitoring of export obligation at the instance of our key personnel leaving the organization for overseas Job.

(iii) The firm also stated that during a personal hearing with the Customs Authorities, they advised to approach the JDGFT/EPCG Committee considering the genuineness of their circumstances. Upon approaching RA, Cochin, it was informed that the period for filing the initial EO extension request has expired and that condonation by the EPCG Committee is required before the RA can process further extension requests.

Decision:

In respect of 1st Request: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

In respect of 2nd Request: The Committee further deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year).

This shall be subject to payment of composition fee as per policy provisions 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.

In respect of 3rd Request: The Committee deliberated upon the case and decided to advise the firm to approach RA for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 13: Dream Gateway Hotels Limited, Kolkata
HQREPCGPRAPP00001592AM26

Subject: Request for 1st Block EOP Extension in respect of EPCG Authorization No. 0230010056 dated 15.01.2015 under 0% Concessional Duty.

In support of their request, the firm has stated that they had imported Capital Goods under the EPCG Scheme with an obligation to fulfil exports equivalent to 6 times the duty saved within 6 years, i.e., 50% in the 1st Block (first 4 years) and the remaining 50% in the 2nd Block (next 2 years), as prescribed under the EXIM Policy. However, due to unavoidable reasons they could not fulfil the required 50% EO in the 1st Block.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

Case No- 14: M/s S R Overseas, Panipat
HQRPRCAPPLY00001779AM26

Subject: Request of M/s S R Overseas for Relaxation in 50% EO Completed as per 50% Custom Duty paid for taking EOP Extension beyond 8 Year in respect of EPCG Authorization No. 3330003380 dated 05.09.2014 under 0% Concessional duty.

In support of their request, the firm has submitted that they paid 50% Customs Duty of Rs. 13,25,507/- on 31.05.2023, based on the condition that our Export Obligation (EO) would also be reduced to 50%. At that time, they confirmed this with the Joint DG and mentioned it clearly in their request letter submitted with the EOP Extension application. They personally confirmed the terms and conditions of the EOP extension from the RA office, they were told there was no confusion regarding this.They have already completed 50% of the EO and submitted their Redemption application.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call the applicant for Personal Hearing to explain the case.

Case No- 15: M/s SNJ Breweries Pvt Ltd, Chennai
HQREPCGPRAPP00000542AM23

Subject: Request of M/s SNJ Breweries Pvt. Ltd for 6 years EOP Extension from date of endorsement in respect of EPCG Authorization No. 0430013087 dated 26.11.2013 under 0% Concessional Duty.

In support of their request, the firm has submitted as under:

(i) The applicant has obtained subject EPCG Authorization for duty saved value of Rs. 32598876.0, EO worth US$ 3144586.1 and the annual average of the past export performance as Rs. 0.00 **. The firm has not availed EOP Extension yet and the validity of license was up to 26.11.2019.**

(ii) The firm has stated that they had obtained subject EPCG Authorization for import of machinery for setting up Canning line for producing beer in can for export and domestic market. **The firm stated that they couldn't fulfill their 100% EO in stipulated time due to restrictions imposed by Tamil Nadu government on export of Beer manufactured in state till 25.10.2017.**

(iii) The firm further stated that License was granted by Tamil Nadu government to export beer out of Tamil Nadu and other foreign countries to them on 07.02.2018. After approval the firm stated that they had commenced exporting beer to Singapore, Australia, Bahrain and UAE and exports of Rs. 5.00 crores were achieved within short span of validity. The firm had requested RA Chennai on 19.11.2019 to grant them 6 years EOP Extension from the date of export of beer was permitted from state of Tamil Nadu i.e. 26.10.2017.

(iv) The firm has provided sequence of their manufacturing license approval issued by Tamil Nadu government:

(a) The firm sought permission to install can beer manufacturing and made requisite payment of Rs. 4000 towards export licensing fees and excise supervisory officers recommended the request.

(b) There had been no export of beer for last 2 decades and requested order of the government:

- Allow export of beer from Tamil Nadu
- Make suitable amendments to facilitate export of beer to other countries
- Permission to set up can beer line manufacturing facility by installing required capacity.

(c) Government had considered and accepted proposal and accorded permission to export beer to other states/countries from Tamil Nadu after obtaining in-principal approval, the firm applied for subject EPCG license after considering ban which shall be lifted from the date of 20.02.2013 onwards. But the permission to export beer out of Tamil Nadu was accorded on 26.10.2017 by Tamil Nadu government. Even after expiry i.e. 22.11.2019 the firm has mentioned the license number on shipping bills on the pretext that DGFT will extended the validity of license for another 6 years.

(v) The firm further stated that customs department did not allow them to mention subject EPCG license on the shipping bills due to the fact that license is expired. RA Chennai did not accept their request and instructed them to approach EPCG Committee on 29.03.2022. The firm further stated Covid-19 pandemic hampered their activities and caused hardships financially.

Decision: The Committee deliberated upon the case and decided to **refer** the case to RA. RA may examine and decide the case as per para 5.11.3 of HBP 2009-2014 for automatic EO extension in the event of ban on export product.

<u>Case No- 16: M/s Tata Steel Ltd, Kolkata</u>
HQREPCGPRAPP00001596AM26

Subject: Request for EOP Extension for 2 years i.e. (6+2 years) in respect of EPCG Authorization No. 0230008939 dated 10.07.2013 under 0% Concessional duty.

In support of their request, the firm has stated that all the Capital Goods imported under the said license has been installed and used in the manufacturing process. They have further stated that 100% Export Obligation for the above EPCG authorization has been fulfilled within 8 years by Jan 2021. However, inadvertently the application for extension of Export Obligation period could not be done within the stipulated period.

Decision: The Committee further deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year).

This shall be subject to payment of composition fee as per policy provisions 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.

Case No-17:M/s Jupiter Tatravagonka Railwheel Factory Private Limited,Maharashtra HQREPCGPRAPP00001428AM26

Subject: Request for Second EOP Extension for 3 years i.e. beyond (6+2+Covid) in respect of 3 EPCG Authorization Nos. 0330042661 dated 28.09.2015, 0330042665 dated 28.09.2015, and 0330042666 dated 28.09.2015 under 0% Concessional Duty.

In support of their request, the firm has submitted as under:

(i) The firm has stated that although it had anticipated timely fulfilment of export obligation, unforeseen circumstances prevented the same.

(ii) The firm attributes the Reasons for Non-fulfilment of EO and delay primarily to: COVID-19 pandemic , which led to closure of international markets, disruptions in global supply chains, steep rise in freight costs, and significantly reduced export orders. Sharp increase in domestic demand , wherein Indian Railways prioritised procurement from domestic manufacturers under "Make in India", resulting in full utilisation of the Company's production capacity for domestic orders.Business restructuring , including a two-year period of negotiations for stake sale by Bonatrans Group, leading to operational disruptions and inability to pursue export orders.Despite receiving an export order from an Australian customer, the Company could not execute it due to full capacity utilisation for domestic supply.

(iii) The firm has further stated that they have been recently acquired by Jupiter–Tatravagonka Group, one of Europe's leading producers of freight wagons and bogies, having an annual requirement of approx. 40,000–50,000 wheelsets. The Russia–Ukraine war has disrupted the supply of rail wheels/wheelsets in Europe since Ukraine was a major supplier. With European suppliers unable to meet the shortage and Chinese cast wheels facing restrictions, there is strong demand for forged wheelsets compliant with European safety standards. The firm is positioned to fill this gap

Decision: 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

<u>Case No- 18:M/s Tasty Bite Eatables Ltd, Pune</u>
HQRPRCAPPLY00001024AM26

Subject: Request for Condonation of Excess Duty saved value above 10% in respect of EPCG Authorization No. 3130010603 dated 01.01.2019 under 0% Concessional Duty.

In support of their request, the firm has stated that while clearing their consignment under EPCG, Custom has debited duty saved value above 10% (i.e.14.44%) as prescribed in para 5.16(a) of FTP. They came to know about this error at the time of filling the application for EODC. The firm has further stated that they have fulfilled their export obligation as per the actual duty saved amount (i.e. Rs. 35,12,993) and Duty saved value as per Authorization was (Rs. 30,69,645.00).

Decision: The Committee deliberated upon the case and decided to approve and **refer** the case to RA for Regularization of excess duty credit utilized more than 10%. RA may examine and decide the case as per policy on merit.

<u>Case No- 19:M/s B L Lifesciences Pvt. Ltd., Delhi</u>
HQRPRCAPPLY00001680AM26

Subject: Request for Regularization of excess duty credit utilized more than 10% EPCG License No. 0530170815 dated 01.08.2017.

In support of their request, the firm has submitted as under:

(i) They firm was issued EPCG Authorization No. 0530170815 dated 01.08.2017 for import of 11 moulds under the Zero Duty EPCG Scheme, with a duty saved amount of **₹4,47,849.19.** The authorization was registered with Customs, TKD, New Delhi, and all formalities including bond execution were completed.

(ii) The firm imported the moulds under the said license in two consignments, both cleared by Customs under the Zero Duty EPCG Scheme. The details are as under:

Bill of Entry No.	**Date**	**Bond No.**	**Duty Utilized (₹)**	**Duty Paid (₹)**	**Bond Amount (₹)**
395810	11.11.2017	2001200783	4,93,690.50	0.00	4,93,691.00
984769	29.01.2019	2001200783	10,41,125.00	0.00	10,62,250.00

(iii) The total duty utilization comes to **₹15,34,815.50**, which exceeds the prescribed duty saved amount as per the authorization. However, the consignments were duly permitted and cleared by Customs without any objection, under the Zero Duty EPCG scheme. The bond value of ₹15,55,941.00 was debited against Bond No. 2001200783.

(iv) The firm has further submitted that it has fulfilled the export obligation of ₹92,08,891.80 within the prescribed period, corresponding to the actual duty saved amount.

The Utilization Certificate and relevant supporting documents have been duly certified by the jurisdictional Customs authority (TKD, New Delhi) and submitted along with the request.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 20:M/s Shri Sai Tex Processors, Tirupur
HQRPRCAPPLY00001017AM26

Subject: Request of Shri Sai Tex Processors for Transfer of their 3 EPCG Authorization(s) (i.e. 3231000294 dated 21.01.2021, 3231002990 dated 05.05.2022 & 3231006247 dated 31.01.2024) to their Sister Concerns under 0% Concessional Duty.

In support of their request, the firm has submitted as under:

(i) The firm has stated that the COVID-19 pandemic severely impacted their industry. Post-lockdown, buyers began to mandate various compliances and unfortunately, Shri Sai Tex Processors has been unable to maintain those compliance procedures. However, they have two sister concerns (i.e. SREE SANTHOSH GARMENTS & SSG GLOBAL APPARELS) with the same directors as in Shri Sai Tex Processors, that have successfully fulfilled those buyer compliance requirements.

(ii) The firm has further stated that the buyers who had intended to place export orders with Shri Sai Tex Processors have now transferred these orders to their sister concerns. As a result, Shri Sai Tex Processors is unable to meet the annual average and export obligations for the aforementioned EPCG licenses.

Decision: 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 21: Genus Power Infrastructures Limited, Jaipur
HQREPCGPRAPP00000484AM25

Subject: Request for Condonation for non-mentioning of EPCG Authorization No. in 3 shipping bills in respect of EPCG Authorization No. 1331001930 dated 09.05.2023 under 0% Concessional Duty.

In support of their request, the firm has submitted as under:

(i) The firm has stated that they have fulfilled the EO before the end of the original export obligation allowable period. However, they did not mention the EPCG Authorization No. on Shipping Bill No. 6431300 dated 30.12.2023 Value USD 2,93,328, 6431739 dated 30.12.2023 Value USD 2,93,328 and 6433124 dated 30.12.2023 Value USD 2,93,328 at the time of export because at the time of export, they have missed that they have completed the Average EO.

(ii) The firm has further stated that when they applied for redemption of the license to the DGFT Jaipur office, they deficiency letter dated 17.01.2025 advising them to approach the PRC for grant relaxation for not mentioning the license number on the shipping bill and to allow redemption.

Decision: The Committee deliberated upon the case and decided to **refer** the case to RA. RA may examine and decide the case as per policy on merit.

Case No- 22: Escon Gensets Private Limited, Bangalore
HQRPRCAPPLY00001803AM26

Subject: Request for Redemption of EPCG Authorizations where export proceeds have not been realized through Foreign Currency Account (FCA) of SEZ Unit in respect of EPCG Authorization No. 0730014773 dated 23.09.2015 under 0% Concessional Duty.

In support of their request, the firm has submitted as under:

(i) The firm has stated that for certain SEZ supplies, payment realization did not occur through the buyer's FCA, as stipulated under Para 5.11 of the Foreign Trade Policy (FTP) 2023.

(ii) The firm also stated that despite repeated follow-ups, the overseas buyer has confirmed that the remittances were effected from their regular Current Account and not from an FCA.

(iii) The firm has further submitted that, in practical business conditions, particularly in highly competitive export markets, it is often not feasible for suppliers to insist upon or enforce the use of a specific category of bank account for inward remittances. While the requirement for receipt of export proceeds in an FCA, as mandated under the SEZ Act and corresponding regulations, is duly acknowledged, exporters frequently face constraints in obtaining definitive evidence of the nature of the remitting account, especially where the buyer does not provide an explicit declaration regarding the same.

Decision: 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 23: M/s Kerala Lakshmi Mills (Unit of National Textile Corporation)
01/36/218/54/AM-25/EPCG

Subject: Request for Re-fixation of Average Export Obligation based on direct export in respect of EPCG Authorization No. 1030001059 dated 16.01.2007 under 5% Concessional Duty.

In support of their request, the firm has submitted as under:

(i) The application for obtaining of above subject EPCG Authorization was submitted by the National Textile Corporation Limited and the name of unit was mentioned as Kerala Lakshmi Mills.

(ii) The machineries were installed in the Kerala Lakshmi Mills. The total turnover of NTC was mentioned in the Chartered Engineer Certificate whereas the turnover of Kerala Lakshmi Mills was Nil.

(iii) The firm has further stated that this matter was taken up with the office of DGFT who referred the matter to RA,Cochin vide their letter dated 10.08.2015 and RA vide their email dated 30.11.2015 informed DGFT that - The AEO originally fixed of Rs. 13,74,00,000.00 (value of both direct & merchant exporter included) and the new proposed average based on only direct exports as Rs. 33,10,056./-.

Decision: 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.

Case No- 24: Manipal Payment And Identity Solutions Limited, Bangalore
HQRPRCAPPLY00001628AM26

Subject: Request for clarification regarding interpretation of para 5.11 of Hand Book of Procedures (HBP 2009-14) Customs duty vs. Composition fee and refund thereof in respect of EPCG Authorization No. 0730008210 dated 03.09.2009.

In support of their request, the firm has submitted as under:

(i) The firm obtained the subject EPCG Authorisation for import of machinery to manufacture and export debit cards, with a saved customs duty amount of Rs. 30,93,124.

(ii) To secure extensions in the export obligation period, the company made three payments: Initial debit of Rs. 30,93,124 against the EPCG Bond. Rs. 1,23,725 as composition fee for the first extension (paid to DGFT). Rs. 15,46,562 as payment to Customs Authorities for the second extension (50% of duty saved), as per para 5.11 of HBP.Application.docx After receiving a total of 4 years extension (2 years each), the firm fulfilled export obligations and obtained redemption of the EPCG Authorization and cancellation of the EPCG Bond.

(iii) Despite fulfilling requirements, their refund application for Rs. 15,46,562 (paid to Customs Authorities for second extension) was rejected by Customs, citing a DGFT regional office clarification that such payment is treated as a "Composition Fee" and is non-refundable. The matter was remanded for reconsideration by the appellate authority, but no further communication has been received on the refund.

2. The firm has submitted its arguments as under:

(i) The payment of Rs. 15,46,562 to Customs Authorities for the second extension is under the heading "Customs Duty" as mandated by para 5.11 and should be eligible for refund if export obligations are fully met.

(ii) The internal DGFT regional clarification, which equates this payment to a "Composition Fee" and asserts non-refundability; argues that such a clarification is not binding and contradicts the scheme's notified terms.

Decision: The Committee deliberated upon the case and decided to **withdraw** it for examination on file.

Case No- 25: M/s OMP India Pvt. Ltd.
01/36/218/59/AM-25/EPCG

Subject: Request of M/s OMP India Pvt. Ltd, New Delhi for Considering different HSN Code in fulfilment of EO in respect of EPCG Authorization No. 0530163004 dated 02.07.2014 under 0% Concessional Duty.

In support of their request, the firm has submitted that they had exported Forged Blanks of Alloy Steel against ITCHS code 73269099 under EPCG License No. 0530163004 dated 02.07.2014, vide shipping bills as mentioned in ANF-5B whereas ITCHS code 72249040 of Product to be exported is mentioned in their EPCG License.

2. The firm has also stated that their export item i.e. Forged Blanks of Alloy Steel covers under both ITCHS code 73269099 & 72249040. At the time of shipment, the CHA has mentioned ITCHS Code 73269099 in place of 72249040. But export item description is in all shipping bills is exactly matching with EPCG License. Further, Custom Authority has examined the exported goods & allowed under ITCHS Code 73269099. The items exported by them under ITCHS code 73269099 are manufactured by using capital goods imported under the above subject EPCG License.

Decision: The Committee deliberated upon the case and decided to **refer** the case to RA. RA may examine and decide the case as per nexus certificate submitted by the firm.

Case No- 26: Entraco-BKS Busducts Private Limited, Himachal Pradesh
HQREPCGPRAPP00001561AM26

Subject: Request for to condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 3130008314 dated 20.11.2014 under zero Concessional duty.

In support of their request, the firm has stated that they forgot to submit the installation certificate to DGFT in time. However, they have fulfilled both the Specific and Average Export Obligation.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 27: M/s Kay Arr Engineering Services, Coimbatore
HQREPCGPRAPP00001536AM26

Subject: Request for:

i. **Condonation of delay in submission of Installation Certificate under Para 5.04 of HBP 2015-20**
ii. **Regularization of Direct and Third-Party Exports without mention of EPCG License No. on Shipping Bills**
iii. **Extension of two years for completion of Export Obligation i.e. 6+2 years.**

In respect of EPCG Authorization No. 3230023438 dated 08.01.2016 under 0% Concessional Duty.

In support of the requests, the firm has submitted as under:

(i) The firm had obtained the subject EPCG Authorization from RA, Coimbatore for import of capital goods required for manufacturing of Gear Boxes and Spares for Wind Turbine Generators. The goods were cleared under Notification No. 16/2015-Cus. dated 01.04.2015 and installed at their premises during 2015–2016.

(ii) The firm inadvertently submitted the supplier's installation certificate instead of the Chartered Engineer Certificate as required under Para 5.04 of HBP 2015-20. In line with Public Notice No. 22/2023 dated 13.07.2023, they have paid the prescribed late fee of ₹15,000/- online on DGFT portal and requested condonation of delay.

(iii) The firm has carried out exports both directly and through third-party exporters. However, due to lack of awareness, the EPCG Authorization number and date were not mentioned on the respective Shipping Bills.

(iv) The firm has submitted proof of exports including invoices, BRCs, Form "H" under Rule 12(10) of CST (R&T) Rules, 1957, and affidavits from third-party exporters confirming that the goods supplied by M/s Kay Arr Engineering Services were incorporated in the exported products. The firm has also provided an affidavit declaring that the exports accounted for this EPCG Authorization have not been/will not be counted towards any other authorization.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending

In respect of 2nd request: The Committee deliberated upon the case and decided to **refer** the case to RA. The RA may examine the case in terms of Policy Circular No. 07 dated 11.07.2002, read with Para 5.10(d) of HBP 2015–2020."

In respect of 3rd request: The Committee further deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year).

This shall be subject to payment of composition fee as per policy provisions 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.

Case No- 28: M/s Dhiti Life Sciences Private Limited, Delhi
HQRPRCAPPLY00001842AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0530165491 dated 28.07.2015 under 0% Concessional duty.

In support of their request, the firm has submitted as under:

(i) The capital goods imported under the said EPCG Authorization were duly received and installed at their factory premises. The Installation Certificate (Annexure-II) issued by the Chartered Engineer was obtained after installation. However, it could not be submitted to the Regional Authority within the prescribed time due to unawareness of the procedural requirement. It is further submitted that there was no misuse or diversion of the imported capital goods, and the same were exclusively utilized for the manufacture of exported goods in compliance with the conditions of the EPCG Scheme.

(ii) The imported capital goods (machinery) were fully utilized in the manufacture of the exported products. The relevant installation certificate as well as shipping bills have been duly obtained. Further, an Expert certificate issued by a competent technical authority is enclosed herewith (Annexure-III), certifying that the products exported under HSN 3822 were indeed manufactured using the capital goods imported under the said EPCG Scheme.

(iii) As per their records, duly supported by Shipping Bills, e-BRCs, and a Chartered Accountant's Certificate, the total exports made against the said EPCG License amount to USD 78,634.25 (equivalent to INR 52,53,620/- FOB). Accordingly, the stipulated export obligation of six times the duty saved, amounting to USD 8,070.00 (equivalent to INR 5,19,298/-), has been fully met within the prescribed period of four years from the date of issuance of the authorization.

(iv) Over all the delay in submission of the Installation Certificate and the non-amendment of the HSN code in the license occurred unintentionally and without any malafide intent. The company was not fully aware of the procedural requirements relating to amendment and timely submission of documents. The default is purely technical in nature and does not have any substantive impact on compliance with the EPCG Scheme.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of

Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 29: M/s Clay Craft India Ltd, Rajasthan
HQREPCGPRAPP00001589AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 1330006181 dated 16.04.2019 under 0% Concessional duty.

In support of their request, the firm has submitted as under:

(i) The Deficiency Letter dated 31.10.2025 states "Installation certificate has been submitted after 3 years. EOP has expired on 16.04.2025 which is not covered under PN No.15 dated 25.07.2024, hence you are advised to approach to EPCG committee (Hqrs.), New Delhi.". They state that Installation Certificate was duly submitted to the jurisdictional Customs Authority on 24.09.2019, well within the original six-month period. The delay pertained only to submission before the Regional Authority.

(ii) The EO period expiry on 16.04.2025. However, the Installation Certificate was submitted to Customs on time and the delay was only in submitting to the RA. The firm request condone the delay and allow regularization in the spirit of Public Notice No. 15/2024-25.

(iii) However, the firm confirm that they have complied with all other conditions of the EPCG Authorisation, including the fulfilment of the Export Obligation (EO).

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 30: M/s 8 V Shoes, Maharashtra
HQRPRCAPPLY00001757AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0330044904 dated 25.07.2016 under 0% Concessional duty.

In support of their request, the firm has submitted that they have imported capital goods but for some unseen reason did not submitted Installation Certificate and then due to Covid it was further delayed and their factory was closed down and now they got documents and they were ready to regularise. The export was only Rs.6,89,93,711=00 and in average the same figure appear instead of Rs.2,29,97,904=00. This will be corrected in average export condition.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of

Rs. 50,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 31: M/s B.D. Agricare Private Limited, Varanasi
HQREPCGPRAPP00001583AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 1530000942 dated 09.01.2013 under 3% Concessional duty.

In support of their request, the firm has submitted that due to ignorance, they could not submit the Original Installation certificate to RA DGFT office of Varansi within the prescribed time.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 32: M/s Livrite Foods LLP, Mumbai
HQREPCGPRAPP00001501AM26

Subject: Request for to Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 0330043478 dated 14.01.2016 under 0% Concessional duty.

In support of the request, the firm has stated that due to oversight and ignorance of the EXIM Policy and notifications, they could not submit the Installation certificate of machinery imported against aforementioned EPCG Authorization obtained by them and could not abide by HBP condition as per 5.04(a) of PN 15 dated 25/07/2024 to submit the Installation Certificate.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 33: M/s Jagdamba Yarns Private Limited, Surat
HQRPRCAPPLY00001891AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 5230018171 dated 18.09.2015 under 0% Concessional duty.

In support of their request, the firm has submitted that they were unaware about the submission of Installation Certificate to the DGFT Office. They not able to submit the Installation Certificate within the stipulated time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 34: M/s BL Food Industries, Hyderabad
HQRPRCAPPLY00001911AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0930010287 dated 20.05.2014 under 0% Concessional duty.

In support of their request, the firm has submitted that the EPCG Authorisation dated 20.05.2014 for import of capital goods, which were received on 03.07.2014 and duly installed at their factory premises on 18.08.2014. During the relevant period, compliance with EPCG obligations was being managed by a former employee who left the organisation without completing the pending formalities, including submission of the Installation Certificate. Due to the absence of qualified personnel at that time, this procedural lapse went unnoticed.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 35: M/s Anand International, Mumbai
HQREPCGPRAPP00001599AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330049957 dated 26.09.2018 under 0% Concessional duty.

In support of their request, the firm has submitted as under:

(i) They were manufacturer of cut and polished diamonds. They have imported the last CG goods on 02.11.2018 and installed the same in their factory on 14.11.2018 i.e. within one month. Thereafter they manufactured the goods and exported the goods on by 22.02.2023.

(ii) They have exported the goods for more than 100% against EPCG Authorization dated 26.09.2018. Further it is informed that they were not aware that the Installation certificate has be submitted within a specific period. They were under impression that it should be submitted along with the EODC application. The export manager who was handling all the documentation part related to DGFT & Customs somehow could not submit the Installation Certificates to Regional Authority, Mumbai in prescribed time period due to lack of proper knowledge about procedural formalities & also due to Pandemic Covid 2019. Thereafter the manager left the company they came to know about the prescribed time limit when they went to file the EODC application online

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of

Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 36: M/s Anand International, Mumbai
HQREPCGPRAPP00001600AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330050411 dated 24.12.2018 under 0% Concessional duty.

In support of their request, the firm has submitted as under:

(i) The firm has submitted that they were manufacturer of cut and polished diamonds. They have imported the last CG goods on 06.02.2019 and installed the same in their factory on 20.02.2019 i.e. within one month. Thereafter they manufactured the goods and exported the goods on by 23.03.2023.

(ii) They have exported the goods for more than 100% against EPCG Authorization dated 24.12.2018. They were not aware that the Installation certificate has be submitted within a specific period. They were under impression that it should be submitted along with the EODC application. The export manager who was handling all the documentation part related to DGFT & Customs somehow could not submit the Installation Certificates to Regional Authority, Mumbai in prescribed time period due to lack of proper knowledge about procedural formalities & also due to Pandemic Covid 2019. Thereafter the manager left the company they came to know about the prescribed time limit when they went to file the EODC application online.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 37: M/s SNJ DIAM, Gujarat
HQREPCGPRAPP00001590AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330050879 dated 01.04.2019 under 0% Concessional duty.

In support of their request, the firm has submitted that they installed the CG in their factory on 27.04.2019 i.e. within one month. The employee who was handling all the documentation part related to DGFT & Customs somehow could not submit the Installation Certificate to Regional Authority, Mumbai in prescribed time period due to lack of proper knowledge about procedural formalities & also due to Pandemic Covid 2019.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of

Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

<u>Case No- 38: M/s Sunsip Agro Processors, Bangalore</u>
HQRPRCAPPLY00001937AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730015397 dated 03.05.2016 under 0% Concessional duty.

In support of their request, the firm has submitted that they supposed to apply for installation certificate approval within 6 months from date of import. They indeed regret not being able to apply on time due to resignation of our crucial staff handling Foreign Trade matters at the moment and laggard activity in the organization due to slow business. However, they not able to submit the Installation Certificate within the stipulated time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

<u>Case No- 39: M/s Groz Beckert Asia Private Limited, Bangalore</u>
HQREPCGPRAPP00001601AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 2230002158 dated 28.03.2013 under 3% Concessional duty.

In support of their request, the firm has stated that they were not aware that the Installation certificate has to submitted within a specific period. They thought that it should be submitted along with the EODC application. The person who was handling all the documentation part related to DGFT & Customs somehow could not submit the Installation Certificates to Regional Authority, in prescribed time period due to lack of proper knowledge about procedural formalities. Thereafter the employee left the company.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

<u>Case No- 40: M/s Shamanur Sugars Limited, Davangere</u>
HQRPRCAPPLY00001773AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730013401 dated 12.05.2014 under 0% Concessional duty.

In support of their request, the firm has submitted as under:

(i) They have submitted the installation certificate online vide file no 07EIEPC01849AM26 dated 06.09.2025 with a payment of penalty of Rs. 90,000/-.

(ii) Since the case was adjudicated with, payment of penalty and the Installation was submitted beyond EO period. RA Bangalore have informed them to pay the penalty against the adjudication.

(iii) They have submitted appeal before RA Chennai for waiver of the fiscal penalty and withdrawal of the adjudication order vide file no CHNECAAPPEAL00000703AM26 dated 11/09/2025. RA Chennai Vide their deficiency have informed them to approach EPCG Committee for regularization of the Exports made beyond the EO period. They have paid penalty of Rs.90,000/- towards late submission of installation certificate.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 41: M/s Sarat Industries Private Limited , West Bengal
HQREPCGPRAPP00001557AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0230009452 dated 04.04.2014 under 0% Concessional duty.

In support of their request, the firm has stated that due to ignorance, they could not submit the Original Installation certificate to RA DGFT office of Kolkata within the prescribed time, which is purely unintentional.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 42: M/s Alfa Textiles, Mumbai
HQREPCGPRAPP00001606AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330042258 dated 27.07.2015 under 0% Concessional duty.

In support of their request, the firm has submitted that they have completed Export Obligation. DGFT, RA Mumbai has issued them a Deficiency Letter informing them to submit proof of submission of installation certificate. Being an MSME Unit, their entire focus was to prima facie complete the Export Obligation. On procurement of EPCG License their export business had been severely affected and due to a lack of dedicated compliance personnel, they unable to submit the Installation Certificate in time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of

Rs. 50,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 43: M/s Rajshree Polypack Limited, Maharashtra
HQRPRCAPPLY00001983AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330047381 dated 15.06.2017 under 0% Concessional duty.

In support of their request, the firm has submitted that due to an internal company merger process, they were unable to submit the installation certificate to the DGFT within the stipulated timeframe

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 44: M/s Pashupati Synthetics, Kolhapur
HQREPCGPRAPP00001614AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 3130006556 dated 02.05.2012 under 3% Concessional duty.

In support of their request, the firm has stated that they have fulfilled 100% export obligation in this subject EPCG Authorisation. After obtaining the license on dated 02.05.2012. They have immediately imported the capital good but their installation was completed after 6 months as on 31.07.2012 & 10.08.2012. They have obtained the installation certificate from Chartered Engineer on dated 10.08.2012, as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate even though it was obtained in time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate, subject to satisfaction of RA that firm has not registered with Central Excise. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 45: M/s Pashupati Sulzfab, Kolhapur
HQREPCGPRAPP00001613AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 3130006560 dated 04.05.2012 under 3% Concessional duty.

In support of their request, the firm has submitted that they have fulfilled 80.90% export obligation within 2 years only in this subject EPCG Authorisation. After obtaining the license on dated 04.05.2012 they have immediately imported the capital good but their installation was completed after 6 months as on 31.07.2012 & 10.08.2012. They have obtained the installation certificate from Chartered Engineer on dated 10.08.2012 as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate even though it was obtained in time to your department.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate, subject to satisfaction of RA that firm has not registered with Central Excise. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 46: M/s Naini Tissues Ltd. HQREPCGPRAPP00001574AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of 7 EPCG Authorizations.

In support of their request, the firm has stated that for submission of closure application of EPCG Authorisation, it is required to upload installation certificate in the online portal and get it approved from RA. As the manual submission of Installation certificate acknowledgement copies/receiving copies are not traceable in their record due to old staff have either retired or left the organization in that period.
The detail of EPCG Authorization are as under:

S.No.	**EPCG Authorizations**	**Concessional Duty**
1.	6130000247 dated 18/02/2011	0%
2.	6130000387 dated 10.06.2013	0%
3.	6130000389 dated 11.06.2013	0%
4.	6130000388 dated 10.06.2013	0%
5.	6130000344 dated 24.04.2012	03%
6.	6130000429 dated 04.07.2014	0%
7.	6130000428 dated 27.06.2014	0%

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- per authorization in respect of 5 EPCG Authorizations No. (i) 6130000387 dated 10.06.2013, (ii) 6130000389 dated 11.06.2013, (iii) 6130000388 dated 10.06.2013, (iv) 6130000429 dated 04.07.2014 & (v) 6130000428 dated 27.06.2014 and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending subject

The Committee further deliberated upon the case and decided to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate in respect of Authorization Nos. 6130000247 dated 18.02.2011 & 6130000344 dated 24.04.2012 for further examination.

Case No- 47: M/s Azad Engineering Limited, Hyderabad
HQREPCGPRAPP00001611AM26

Subject: Request for to condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0930014263 dated 03.10.2019 under 0% Concessional duty.

In support of the request, the firm has stated that due to unforeseen and unavoidable circumstances, the IC was unable to be submitted on time. They have taken the IC on 17.01.2020 as per the timeline and DGFT Policy procedure. The firm further stated that the delay occurred primarily due to human error, which consequently affected the timely submission of the IC.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 48: Kaprika Confectionary Private Limited, Karnataka
HQREPCGPRAPP00001604AM26

Subject: Request for to condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730016776 dated 29.06.2017 under 0% Concessional duty.

In support of their request, the firm has stated that the Capital Goods imported under the above EPCG Authorization were duly installed at their Bangalore factory within the stipulated period. They have also submitted a copy of the Installation Certificate issued by Chartered Engineer. The firm further stated that due to an inadvertent error/lack of awareness of the procedure by their staff, the Installation Certificate could not be submitted to the DGFT office within the prescribed time. They have expressed regret for the lapse and requested condonation of delay

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of

Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

<u>Case No- 49: M/s SKF Engineering and Lubrication India Private Limited, Bangalore</u>
HQREPCGPRAPP00001608AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730016846 dated 21.07.2017 under 0% Concessional duty.

In support of their request, the firm has submitted that due to an internal company merger process, they were unable to submit the installation certificate to the DGFT within the stipulated timeframe. The entire document firm mentioned SKF Engineering however, in the Installation Certificated, the firm stated as Lincoln Helios (I) Ltd., to clarified DL issued to the firm. The firm reply's to the DL is enclosed.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

<u>Case No- 50: Choice Clothing Company Private Limited, Gurgaon</u>
HQREPCGPRAPP00001602AM26

Subject: Request for to Condonation of Delay in submission of installation certificate Acceptance of Installation Certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG Authorization No. 0530158367 dated 17.05.2012 under 03% Concessional duty.

In support of their request, the firm has submitted as under:

(i) The firm states that they have been contributing significantly to foreign exchange earnings and providing large-scale employment, along with continuous skill-development initiatives enabled by the Government's ease-of-doing-business measures.
(ii) As per the firm's submission, their Export Manager, at the time of issuance of the EPCG Authorisation, was unaware of the prevailing requirement to submit Installation Certificates issued by the Central Excise Authorities. He relied on earlier provisions that permitted submission of Installation Certificates issued by a Chartered Engineer. Accordingly, the firm obtained two Installation Certificates from a Chartered Engineer and submitted them in time to the O/o Addl. DGFT, CLA, New Delhi.

(iii) The firm further states that all conditions under the Authorisation, including maintenance of Annual Average Export Performance and fulfilment of the stipulated Export Obligation, have been met. All documents required for redemption have already been submitted to the RLA.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 51: M/s Naxalbari Flour & Rice Mill Private Limited, West Bengal
HQREPCGPRAPP00001650AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0230009421 dated 25.03.2014 under 0% Concessional duty.

In support of their request, the firm has submitted that due to ignorance, they could not submit the Original Installation Certificate to RA DGFT office of Kolkata within the prescribed time, which is purely unintentional.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 52: M/s Aster D M Healthcare Limited, Kerala
HQRPRCAPPLY00002060AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 1030003718 dated 03.04.2019 under 0% Concessional duty.

In support of their request, the firm has submitted as under:

i) Due to discrepancies in the actual duty saved value, IC could not be submitted earlier as valid EOP details were not available. The Customs Authorities issued the Annexure showing debit entry details, based on which IC was obtained from the Chartered Engineer.

ii) While attempting to submit the IC on the DGFT portal, an error message stating, “Your EO validity period is expired” is being displayed. Hence, submission could not be completed within the prescribed time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 53: M/s Siddhi Vinayak Creation, Surat
HQRPRCAPPLY00002068AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 5230022064 dated 23.09.2016 under 0% Concessional duty.

In support of their request, the firm has submitted that due to the shift in the procedure from offline submission to online submission on the DGFT portal, which was not within their knowledge at the relevant time. They were also unaware of the revised process requirement, and the delay was therefore inadvertent and purely procedural.

Decision: Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 54: M/s Reliance Sibur Elastomers Private Limited,
HQREPCGPRAPP00001712AM26
HQREPCGPRAPP00001698AM26
HQREPCGPRAPP00001689AM26
HQREPCGPRAPP00001709AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of 04 EPCG Authorization Nos. under 0% Concessional duty.

In support of their request, the firm has stated that Installation was completed within 6 months from last import date but obtaining installation certificate and submission of the same to DGFT portal was delayed.

Decision: Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 55: M/s Y A S Impex, Karnataka
HQREPCGPRAPP00001663AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730018657 dated 09.08.2019 under 0% Concessional duty.

In support of their request, the firm has stated that Installation Certificate had been taken in the month of November 2024 but they have failed to compline for same at DGFT, due to the responsible person had quit and they were ignorant of the proceeds, they were unable to comply in time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 56: M/s Y A S Impex, Karnataka
HQREPCGPRAPP00001664AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730018346 dated 02.04.2019 under 0% Concessional duty.

In support of their request, the firm has stated that Installation Certificate had been taken in the month of November 2024 but they have failed to compline for same at DGFT, due to the responsible person had quit and they were ignorant of the proceeds, they were unable to comply in time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 57: M/s Reliance Sibur Elastomers Private Limited, Maharashtra
HQREPCGPRAPP00001721AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430005231 dated 16.01.2019 under 0% Concessional duty.

In support of their request, the firm has stated that they have successfully installed all the capital goods within 6 months from last date of import as per Para 5.04 of HBP 2015-20 but could not obtain installation certificate from jurisdictional authorities in time allowed i.e within 18 months from the last date of imports as per Para 5.04 (a) of HBP

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 58: M/s Reliance Sibur Elastomers Private Limited, Maharashtra
HQREPCGPRAPP00001700AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430004188 dated 09.03.2017 under 0% Concessional duty.

In support of their request, the firm has stated that they have successfully installed all the capital goods but could not match the timeline of within 18 months from last date of import as per Para 5.04 of HBP 2015-20 (copy of installation certificate attached). Also could not obtain installation certificate from jurisdictional authorities in time allowed i.e within 18 months from the last date of imports as per Para 5.04 (a) of HBP.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 59: M/s Reliance Sibur Elastomers Private Limited, Maharashtra
HQREPCGPRAPP00001722AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430005208 dated 24.12.2018 under 0% Concessional duty.

In support of their request, the firm has stated that they have successfully installed all the capital goods within 6 months from last date of import as per Para 5.04 of HBP 2015-20 but could not obtain installation certificate from jurisdictional authorities in time allowed i.e within 18 months from the last date of imports as per Para 5.04 (a) of HBP.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 60: M/s Reliance Sibur Elastomers Private Limited, Maharashtra
HQREPCGPRAPP00001723AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430005201 dated 19.12.2018 under 0% Concessional duty.

In support of their request, the firm has stated that they have successfully installed all the capital goods within 6 months from last date of import as per Para 5.04 of HBP 2015-20 but could not obtain installation certificate from jurisdictional authorities in time allowed i.e within 18 months from the last date of imports as per Para 5.04 (a) of HBP.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 61: M/s Reliance Sibur Elastomers Private Limited, Maharashtra
HQREPCGPRAPP00001724AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430005194 dated 13.12.2018 under 0% Concessional duty.

In support of their request, the firm has stated that they have successfully installed all the capital goods within 6 months from last date of import as per Para 5.04 of HBP 2015-20 but could not obtain installation certificate from jurisdictional authorities in time allowed i.e within 18 months from the last date of imports as per Para 5.04 (a) of HBP .

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 62: M/s Reliance Sibur Elastomers Private Limited, Maharashtra
HQREPCGPRAPP00001692AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430003193 dated 05.10.2015 under 0% Concessional duty.

In support of their request, the firm has stated that Installation was completed within 6 months from last import date but obtaining installation certificate and submission of the same to DGFT portal was delayed.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 63: M/s Reliance Sibur Elastomers Private Limited, Maharashtra
HQREPCGPRAPP00001691AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430003513 dated 12.04.2016 under 0% Concessional duty.

In support of their request, the firm has stated that Installation was completed within 6 months from last import date but obtaining installation certificate and submission of the same to DGFT portal was delayed.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 64: M/s Reliance Sibur Elastomers Private Limited, Maharashtra
HQREPCGPRAPP00001690AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430003587 dated 27.05.2016 under 0% Concessional duty.

In support of their request, the firm has stated that Installation was completed within 6 months from last import date but obtaining installation certificate and submission of the same to DGFT portal was delayed.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 65: M/s Reliance Sibur Elastomers Private Limited, HQREPCGPRAPP00001674AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430004056 dated 23.12.2016 under 0% Concessional duty.

In support of their request, the firm has stated that Installation was completed within 6 months from last import date but obtaining installation certificate and submission of the same to DGFT portal was delayed.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 66: M/s Reliance Sibur Elastomers Private Limited, HQREPCGPRAPP00001701AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430004112 dated 24.01.2017 under 0% Concessional duty.

In support of their request, the firm has stated that Installation was completed within 6 months from last import date but obtaining installation certificate and submission of the same to DGFT portal was delayed.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 67: M/s Reliance Sibur Elastomers Private Limited, Maharashtra

HQREPCGPRAPP00001697AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430004419 dated 26.05.2017 under 0% Concessional duty.

In support of their request, the firm has stated that Installation was completed within 6 months from last import date but obtaining installation certificate and submission of the same to DGFT portal was delayed.

Decision: Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 68: M/s BMM Ispat Limited, Danapura
HQREPCGPRAPP00001657AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of 2 EPCG Authorizations No. 0730007965 dated 30.04.2009 and 0730007817 dated 11.02.2009 under 3% Concessional duty.

In support of their request, the firm has stated that the delay in submitting these certificates arose due to unforeseen challenges during the installation process.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 69: M/s R S Graphics, Chennai
HQREPCGPRAPP00001656AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0430018621 dated 14.11.2019 under 0% Concessional duty.

In support of their request, the firm has stated that:

i) The Installation Certificate was manually submitted at the DGFT counter on 05.03.2020 vide File No. 04/36/162/05257/AM20 (Key: 913728).

ii) While filing the redemption application, the same could not be processed due to non-availability of the Installation Certificate on the DGFT portal. As the EO period had already expired, the portal did not permit online.

iii) Therefore, the firm request to grant enable uploading/acceptance of the Installation Certificate on the DGFT portal.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 70: M/s Ripuraj Agro Private Limited, Bihar
HQREPCGPRAPP00001655AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2130000161 dated 10.05.2013 under 0% Concessional duty.

In support of their request, the firm has stated that they were not that much thorough in understanding the related Rules regarding the EPCG Scheme and accordingly, could not submit the Original Installation Certificate to RA DGFT office within the prescribed time.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 71: M/s Y A S Impex.
HQREPCGPRAPP00001662AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730018701 dated 05.09.2019 under 0% Concessional duty.

In support of their request, the firm has stated that the installation certificate had been taken in the month of November 2024 but they have failed to compline for same at DGFT, due to the responsible person had quit and they were ignorant of the proceeds, they were unable to comply in time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 72: M/s Reliance Sibur Elastomers Private Limited, Maharashtra
HQREPCGPRAPP00001719AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430005287 dated 03.04.2019 under 0% Concessional duty.

In support of their request, the firm has stated that Installation was completed within 6 months from last import date but obtaining installation certificate and submission of the same to DGFT portal was delayed.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 73: M/s Reliance Sibur Elastomers Private Limited, Maharashtra
HQREPCGPRAPP00001717AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430005326 dated 23.05.2019 under 0% Concessional duty.

In support of their request, the firm has stated that Installation was completed within 6 months from last import date but obtaining installation certificate and submission of the same to DGFT portal was delayed.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 74: M/s Reliance Sibur Elastomers Private Limited, Maharashtra
HQREPCGPRAPP00001720AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 2430005256 dated 14.02.2019 under 0% Concessional duty.

In support of their request, the firm has stated that they have successfully installed all the capital goods within 6 months from last date of import as per Para 5.04 of HBP 2015-20 but could not obtain installation certificate from jurisdictional authorities in time allowed i.e within 18 months from the last date of imports as per Para 5.04 (a) of HBP.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/ authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No-75: M/s Y A S Impex, Karnataka
HQREPCGPRAPP00001665AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730018342 dated 29.03.2019 under 0% Concessional duty.

In support of their request, the firm has stated that the installation certificate had been taken in the month of November 2024 but they have failed to compline for same at DGFT, due to the responsible person had quit and they were ignorant of the proceeds, they were unable to comply in time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 76: M/s Y A S Impex
HQREPCGPRAPP00001666AM26

Subject:Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730018340 dated 29.03.2019 under 0% Concessional duty.

In support of their request, the firm has stated that the installation certificate had been taken in the month of November 2024 but they have failed to compline for same at DGFT, due to the responsible person had quit and they were ignorant of the proceeds, they were unable to comply in time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 77: M/s Y A S Impex
HQREPCGPRAPP00001667AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730018292 dated 12.03.2019 under 0% Concessional duty.

In support of their request, the firm has stated that the installation certificate had been taken in the month of November 2024 but they have failed to compline for same at DGFT, due to the responsible person had quit and they were ignorant of the proceeds, they were unable to comply in time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 78: Mansarovar Agro Sacks Private Limited, Hyderabad
HQRPRCAPPLY00001938AM26

Subject: Request for to condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0930013756 dated 28.08.2018 under 0% Concessional duty.

In support of their request, the firm has stated that due to lack of sufficient knowledge about the Policy and Procedures, the submission of Installation Certificate is delayed.The firm further stated that they have fulfilled the Export Obligation within the stipulated time without any extensions, and have submitted the IC to RA, Hyderabad on 25.10.2025.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 79: M/s Sharma Orthopaedic (India) Limited, Vadodara
HQRPRCAPPLY00002052AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 3431002375 dated 13.06.2022 under 0% Concessional duty.

In support of their request, the firm has stated that due to oversight, they forget to submit the Original Installation Certificate to RA DGFT office within the prescribed time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 80: M/s Yogi Ji Technoequip Private Limited , Delhi
HQRPRCAPPLY00002272AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0530173567 dated 20.12.2018 under zero Concessional duty.

In support of their request, the firm has stated that due to lack of proper knowledge on procedural process with Covid-19 pandemic, the firm could not submit the Installation Certificate within the stipulated time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 81: M/s Duratuff Yarns Private Limited, Rajasthan
HQRPRCAPPLY00002063AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 1330006087 dated 09.01.2019 under 0% Concessional duty.

In support of their request, the firm has stated that by mistake and lack of knowledge they have forgotten to submit installation certificate within time limit. At the time of covid their accountant who was taking care all the DGFT matters was affected by the covid and resigned from the job. By that time, the new staff who had joined were totally un-aware of anything about this case.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 82: M/s Madhav Fabrics, Surat
HQRPRCAPPLY00002086AM26

Subject: Request for Condonation of delay in submitting Installation certificate in respect of EPCG Authorization No. 5230021950 dated 14.09.2016 under 0% Concessional duty.

In support of their request, the firm has stated that they were unaware about the submission of Installation Certificate to the DGFT Office. However, they were not able to submit the Installation Certificate within the stipulated time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 83: M/s Noble Printing Press, Mumbai
HQRPRCAPPLY00002150AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0330048644 dated 06.02.2018 under 0% Concessional duty.

In support of their request, the firm has submitted as under:

(i) RA Mumbai query letter regarding the installation certificate is not submitted within 18 months from the date of imports, as per Para 5.04 of HBP, nor it is submitted before 31.12.2023, in order to consider as per PN No. 22 dated 13.07.2023 with fees of Rs.15000/- Since you have submitted IC on 19/03/2025, it cannot be accepted as per Para 5.04 of HBP and PN No.22 dated 13.07.2023. This is issued with the approval of the competent Authority.

(ii) As per Public Notice No 15 dated 25.07.2024, they were paying 10000.00 per year for 3 years i.e. 30,000.00 as a late submission of Installation fee.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 84: M/s Shree Sai Impex Trading, Surat
HQRPRCAPPLY00002171AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 5230026863 dated 09.04.2019 under 0% Concessional duty.

In support of their request, the firm has stated that they were unaware of the fact that their Installation Certificate was not submitted to the DGFT either through online portal or through offline.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 85: M/s Fleur Hotels Limited, Delhi
HQREPCGPRAPP00001727AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of 4 EPCG Authorizations No. 0530174417 dated 20.05.2019, 0530173066 dated 27.09.2018, 0530173222 dated 24.10.2018 and 0530171559 dated 29.12.2017 under 0% Concessional duty.

In support of their request, the firm has stated that they have successfully completed 100% Export Obligation (E.O.) against the above-mentioned EPCG Authorization within the prescribed period. However, they could not submit the installation certificate within the stipulated time due to delays in issuance of certain Foreign Inward Remittance Certificates (FIRCs) from the concerned authorities. The delay was beyond their control.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 86: M/s Rudra Agrotech, Chhattisgarh
HQRPRCAPPLY00002240AM26

Subject: Request for:

i. **Condonation of delay in submitting installation certificate**
ii. **Block-wise EOP Extension**

In respect of EPCG Authorization No. 6330000296 dated 04.02.2019 under zero Concessional duty.

In support of their request, the firm has submitted as under:

(i) The delay in submission of the Installation Certificate occurred due to an inadvertent procedural lapse arising out of lack of proper awareness and understanding of the specific procedural requirement regarding submission of Installation Certificate within the stipulated Export Obligation Period under the EPCG Scheme.

(ii) The applicant was under a bona fide belief that the Installation Certificate could be submitted along with subsequent compliance documentation, and the requirement of submission within the valid EOP was not fully appreciated at the relevant time. The lapse was purely technical and procedural in nature, without any malafide intent or deliberate non-compliance.

(iii) The capital goods have been duly installed at the declared premises and are being used for the intended purpose, in full conformity with the substantive conditions of the EPCG Scheme. There has been no diversion, misuse, or violation of policy provisions.

(iv) As per Public Notice No. 53 dated 20.01.2023, EPCG Authorisation No. 6330000296 has received an automatic EOP extension of 546 days due to COVID-19, making the EOP valid up to 03.08.2026. Hence, the Installation Certificate has been submitted within the extended EOP.

(v) Further, Public Notice No. 12 dated 25.07.2024 permits acceptance of the Installation Certificate beyond the prescribed timeline on payment of the applicable fee.During the initial period, exports were affected due to COVID-19. They now have confirmed export orders but were unable to execute them without block-wise EOP extension. The firm request that extension will enable them to commence exports and fulfil the export obligation within the extended EOP.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs.10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

In respect of 2nd request: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

<u>Case No- 87: M/s La Tim Metal & Industries Limited, Mumbai</u>
HQREPCGPRAPP00001711AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0330047707 dated 21.08.2017 under 0% Concessional duty.

In support of their request, the firm has stated that they have obtain the Installation Certificate from Chartered Engineer. However, they unable to submit the Installation Certificate within prescribed time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

<u>Case No- 88: M/s Budhraja Packaging Private Limited, Maharashtra</u>
HQREPCGPRAPP00001726AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0330051373 dated 06.08.2019 under 0% Concessional duty.

In support of their request, the firm has stated that they have paid a total penalty of Rs. 30,000/- for the export periods 2022-23, 2023-24, and 2024-25, calculated at Rs. 10,000/- per year, in accordance with Public Notice No. 15/2024-25 dated 25.07.2024. However, their request has not been accepted by the office of Additional DGFT, Mumbai, stating that the Installation Certificate was not submitted within the Export Obligation (EO) validity period. In this regard, they respectfully submit that the applicable penalty as prescribed under the above-mentioned Public Notice has already been duly paid by them.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

<u>Case No- 89: M/s Vardhman Exports, Mumbai</u>
HQREPCGPRAPP00001702AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0330048148 dated 17.11.2017 under 0% Concessional duty.

In support of their request, the firm has stated that they have fulfilled 100%.However, due to oversight and lack of proper understanding of the applicable provisions of the Exim Policy, Handbook of Procedures, and relevant notifications, they could not submit the original Installation Certificate to the RA office within the stipulated time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 90: M/s Guru Nanak International, Faridabad
HQREPCGPRAPP00001730AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0530169565 dated 01.02.2017 under 0% Concessional duty.

In support of their request, the firm has stated that they have successfully completed 100% Export Obligation against the above-mentioned EPCG licence within the prescribed period. However, they could not submit the installation certificate within the stipulated time due to delays in issuance of certain Foreign Inward Remittance Certificates (FIRCs) from the concerned authorities. The delay was beyond our control.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 91: M/s Micro Industrial Corporation, New Delhi
HQRPRCAPPLY00002734AM26

Subject: Request for Condonation of delay in submission Installation Certificate in respect of ECPG Authorization No. 0530169815 dated 06.03.2017 under 0% Concessional Duty.

In support of their request, the firm has stated that they are one of India's leading footwear manufacturers, producing high-quality footwear under the nationally recognized brand "Action." The capital goods imported under the above EPCG Authorizations were duly installed within the prescribed timelines and the Installation Certificate was obtained in time. However, this certificate could not be submitted to the RA within the stipulated period due to unavoidable internal disputes, restructuring of business operations, and the departure of the personnel handling DGFT and Customs compliances without proper handover. Consequently, several communications did not reach senior management, resulting in procedural delays despite bona-fide compliance on the ground.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 92: M/s Micro Industrial Corporation, New Delhi

HQRPRCAPPLY00002736AM26

Subject: Request for Condonation of delay in submission Installation Certificate in respect of EPCG Authorizations No. 0530157543 dated 03.02.2012 under 0% Concessional Duty.

In support of their request, the firm has stated that they are one of India's leading footwear manufacturers, producing high-quality footwear under the nationally recognized brand "Action." The capital goods imported under the above EPCG Authorization was duly installed within the prescribed timelines and the Installation Certificate were obtained in time. However, these certificates could not be submitted to the RA within the stipulated period due to unavoidable internal disputes, restructuring of business operations, and the departure of the personnel handling DGFT and Customs compliances without proper handover. Consequently, several communications did not reach senior management, resulting in procedural delays despite bona-fide compliance on the ground.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

<u>Case No- 93: M/s Tau Agro Sales Pvt Ltd, Faridkot</u>
HQREPCGPRAPP00001547AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of ECPG Authorization No. 3030017245 dated 13.09.2018 under 0% Concessional Duty.

In support of their request, the firm has stated that their employee who look after their day to day work of their company left the job and they are under the impression that the installation certificate of the machinery which were obtain by them during its specific time had been submitted by their employee. However, when they approached for EO Extension to RA Ludhiana they came to know that installation certificate is not submitted its specified time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

<u>Case No- 94: M/s Tau Agro Sales Pvt Ltd, Faridkot</u>
HQREPCGPRAPP00001556AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of ECPG Authorization No. 3030014649 dated 04.09.2015 under 0% Concessional Duty.

In support of their request, the firm has stated that their employee who look after their day to day work of their company left the job and they are under the impression that the installation certificate of the machinery which were obtain by them during its specific time had been submitted by their employee. However, when they approached for EO Extension to RA Ludhiana they came to know that Installation Certificate is not submitted its specified time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 95: M/s Divya Corporation, Rajkot
HQREPCGPRAPP00001591AM26

Subject: Request for Deletion of Average EO Imposed on Agriculture Product Export in respect of EPCG Authorization No. 2430001996 dated 01.08.2013 under 0 % Concessional duty.

In support of their request, the firm has submitted as under:

(i) They were an exporter of agriculture products their average export obligation during the previous three financial years were also agriculture products only. They have applied for issue of EPCG License for cleaning and grading of Agricultural products viz (i) Agri. Products i.e. Groundnut Kernels, Peanuts, Sesame Seeds etc (ii) Spices i.e. Cumin Seeds, Coriander seeds, Fennel Seeds etc. and thereafter their export. Hence, no Average EO should have been endorsed on the license issued to them while issuing the EPCG License.

(ii) However, they were issued the above stated EPCG License in contravention of provisions of Para 5.7.6 (iv) of HBP w.e.f. 05.06.2012 (Copy of the Para attached), wherein, Average Export obligation was endorsed on the license, This Para clearly states that Average Export Obligation is not required to be maintained by the exporter if the export product is Agricultural products.

(iii) They came to know of the discrepancy only after applying our redemption of this license. RA Rajkot is not able to redeem their license. They have fulfilled the export obligation against this license but the average export condition needs to be deleted for redemption purpose.

Decision: The Committee deliberated upon the case and decided to **refer** the case to RA for deletion of Average EO imposed on Agriculture Product. RA may examine and decide the case as per policy on merit.

Case No- 96: Horizon Industrial Products Private Limited, Delhi
HQRPRCAPPLY00001644AM26

Subject: Request for Condonation of Procedural Lapse in ARE-3 – Non-Mention of EPCG Authorization Number in respect of EPCG Authorization No. 0530143094 dated 20.02.2007 under 05% concessional duty.

In support of their request, the firm has submitted as under:

(i) The firm has stated that their firm had filed ARE-3 forms in relation to exports made under the subject EPCG Authorization. However, due to an inadvertent error on the part of our Clearing Agent, the EPCG Authorization number was not mentioned in the ARE-3 form. Despite this procedural lapse, the following facts clearly establish the fulfilment of Export Obligation (EO).

(ii) The description of goods in the export invoice is exactly matching with that mentioned in the ARE-3.
The invoice number mentioned in the ARE-3 is also correctly reflected in the corresponding export invoice.

(iii) The export has been duly effected, and documentary proof of export is already on record with your esteemed office.

(iv) The firm has further stated that the denial of EPCG benefits on this purely procedural ground would cause undue hardship to our Company, particularly when the substantive conditions of export obligation have been duly met under the Scheme.

Decision: 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

<u>Case No- 97: M/s SK Innovative Textiles, Karnataka</u>
HQREPCGPRAPP00001579AM26

Subject: Request for Condonation of Procedural Lapse of non-mentioning of EPCG Authorization Number in Shipping Bills in respect of EPCG Authorization No. 0730016259 dated 10.02.2017 under 0% Concessional Duty.

In support of their request, the firm has stated that they have made 3rd party exports, they have mentioned the EPCG details on their Export invoice, but their CHA has endorsed the IEC no. on Shipping Bill instead of EPCG Authorisation Number.

Decision: The Committee deliberated upon the case and decided to **refer** the case to RA. The RA may examine the case in terms of Policy Circular No. 07 dated 11.07.2002, read with Para 5.10(d) of HBP 2015–2020."

<u>Case No- 98: M/s AMN Life Science Private Limited , Maharashtra</u>
HQRPRCAPPLY00002294AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330047365 dated 14.06.2017 under 0% Concessional duty.

In support of their request, the firm has stated that they submitted the installation application to the Bangalore DGFT office along with the required payment of ₹5,000 under RA File No. 03/96/021/00302/AM18 dated 14/06/2017, for which a deficiency letter was issued. Further, they submitted the closure application to the Mumbai DGFT office. However, the application was rejected because the installation certificate was not accepted as per Policy Circular No. 22/2023 dated 13.07.2023. Due to an internal company merger process, they could not submit the installation certificate to the DGFT within the given time limit.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 99: M/s Mamta Handicrafts Private Limited , Rajasthan
HQRPRCAPPLY00002091AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 1330006607 dated 28.10.2020 under 0% Concessional duty.

In support of their request, the firm has stated that they have submitted installation in DGFT during Covid period, May 2021. Since Government, offices were partially closed that time, so there was no acknowledgement copy given to them. They have submitted the installation by hand and no other receipt is there. However, the firm request to consider their case and delay condone.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a revised Installation Certificate for further examination.

Case No- 100: M/s Varadhasta Plastics And Packaging Private Limited, Mumbai
HQRPRCAPPLY00002381AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330050989 dated 30.04.2019 under 0% Concessional duty.

In support of their request, the firm has stated that it appears there was a delay in submitting the Installation certificate due to lack of awareness regarding the EPCG License processers, they already had issued the Installation certificate dtd.23.05.2025

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 10,000/- authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 101-115: M/s Reliance Sibur Elastomers Private Limited, Maharashtra

S.No.	EPCG Authorization No. & dated	File Number
1	2430005555 dated 13.03.2020	HQREPCGPRAPP00001713AM26
2	2430004973 dated 14.06.2018	HQREPCGPRAPP00001707AM26
3	2430005445 dated 14.10.2019	HQREPCGPRAPP00001714AM26
4	2430004974 dated 14.06.2018	HQREPCGPRAPP00001708AM26
5	2430005371 dated 16.07.2019	HQREPCGPRAPP00001715AM26
6	2430005325 dated 23.05.2019	HQREPCGPRAPP00001716AM26
7	2430004904 dated 11.04.2018	HQREPCGPRAPP00001673AM26
8	2430004463 dated 21.06.2017	HQREPCGPRAPP00001699AM26
9	2430005013 dated 24.07.2018	HQREPCGPRAPP00001706AM26
10	2430005175 dated 22.11.2018	HQREPCGPRAPP00001672AM26
11	2430005074 dated 29.08.2018	HQREPCGPRAPP00001705AM26
12	2430005151 dated 24.10.2018	HQREPCGPRAPP00001671AM26
13	2430005038 dated 09.08.2018	HQREPCGPRAPP00001670AM26
14	2430005171 dated 15.11.2018	HQREPCGPRAPP00001703AM26
15	2430005152 dated 24.10.2018	HQREPCGPRAPP00001704AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No.

In support of their request, the firm has stated that the Condonation for delay in submission of installation certificate for subject EPCG Authorization beyond the prescribed period as per Para 5.04 of HBP 2015-20 although Installation was completed within 6 months from last import date but obtaining installation certificate and submission of the same to DGFT portal was delayed.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of subject EPCG Authorization, subject to payment of late fee of Rs. 50,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Approval Paragraph for cases considered during 9th EPCG Committee Meeting

3. Based on the aforesaid recommendations of the Committee, the approval has been granted by DG, DGFT.

[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP, = Foreign Trade Policy, HBP, v1 = Handbook of Procedure Vol. I, EO = EO, EODC = EO Discharge Certificate, EOP = EO Period, B.O.E. =Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate].

[Issued from F. No. 01/26/218/46/AM-26/EPCG]