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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee meeting held on 03.05.2024 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.04AM25 held on 03.05.2024

The following members were present in the meeting:

1.	Shri S.B.S. Reddy	Addl. DGFT
2.	Shri Hardeep Singh	Addl. DGFT
3.	Shri S.C. Agarwal	Addl. DGFT
4.	Shri Rakesh Kumar	Addl. DGFT
5.	Shri Lokesh H.D.	Addl. DGFT
6.	Shri K.V. Tirumala	Joint DGFT
7.	Shri K.M. Harilal	Joint DGFT
8.	Shri RandheepThakur	Joint DGFT

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

Sl. No.	Name of the firm
1.	M/s. J P O Polychem Private Limited, Delhi
2.	M/s. Universal Impex, Delhi
3.	M/s. Angel Starch & Food Private Limited, Tamil Nadu
4.	M/s. Sriam Labs Private Limited,
5.	M/s. Delphi-TVS Technologies Limited, Tamil Nadu
6.	M/s. Kumar Labels, Delhi
7.	M/s. SMS Lifesciences India Limited, Hyderabad
8.	M/s. Adroit Industries (India) Limited, Indore
9.	M/s. Secure Meters Limited
10.	M/s. Deerfos India Private Limited, Sonipat
11.	M/s. Larsen and Toubro Limited, Mumbai
12.	M/s. Larsen and Toubro Limited, Mumbai
13.	M/s. Total Packaging Services, Daman
14.	M/s. Larsen and Toubro Limited, Mumbai
15.	M/s. Kamsons Polymers Private Limited, Mumbai
16.	M/s. Liebherr Machine Tools India Private Limited, Bengaluru

17.	M/s. Larsen and Toubro Limited, Mumbai
18.	M/s. Flowserve India Controls Private Limited, Coimbatore
19.	M/s. Unialmaz, Delhi
20.	M/s. AnuhPharma Limited, Mumbai
21.	M/s. Jindal Aluminium Limited, Bengaluru
22.	M/s. Bharat Insulation Company (India) Private Limited, Thane
23.	M/s. Omniplast Packaging Private Limited, Sonipat
24.	M/s. Parijat Industries (India) Private Limited, Delhi
25.	M/s. Pharmacare International, Mumbai
26.	M/s. Balasore Alloys Limited, Kolkata
27.	M/s. Jay Copper & Alloys Private Limited, Ahmedabad
28.	M/s. Premier Metals, Rajasthan
29.	M/s. Bodycare Creations Limited, Delhi
30.	M/s. Lotus Advance Technologies Private Limited, Delhi
31.	M/s. Reemex Overseas, Amritsar
32.	M/s. Continental Automotive Components (India) Private Limited, Bengaluru
33.	M/s. Continental Automotive Components (India) Private Limited, Bengaluru
34.	M/s. Rusan Pharma Limited, Mumbai
35.	M/s. S B International, Uttar Pradesh
36.	M/s. Twin Impex, Mumbai
37.	M/s. Granules India Limited, Hyderabad
38.	M/s. Scorodite Stainless India Private Limited, Mumbai
39.	M/s. Hind Aluminium Industries Limited, Mumbai (PH)
40.	M/s. Frigorifico Allana Private Limited, Mumbai .(PH)

Case No. 01 M/s. J P O Polychem Private Limited, Delhi
F.No.HQRPRCAPPLY00000478AM24
Meeting No.04AM25 held on 03.05.2024
Subject: Request for revalidation of Scrip against MEIS Scrip No. 1419000376 dated 12.11.2021, MEIS Scrip No. 0219110101 dated 14.03.2022, MEIS Scrip No. 0319322631 dated 28.09.2021, MEIS Scrip No. 0319347695 dated 27.12.2021, MEIS Scrip No. 2419030664 dated 28.09.2021.

Applicant Statement: The applicant stated that they have filled a refund application on 04-02-2023 at Customs House, Centralized Refund Cell, Jawaharlal Nehru Port, JNPT, Nhava Sheva, Maharashtra -400707. The ground of Refund is that J P O POLYCHEM PRIVATE LIMITED had paid the Customs Duty at JNCH, NhavaSheva in respect of two Bill of Entry No: 9760165 dt 28-07-2022 & 9760226 Dt 28-07-2022, but the goods were lost by fire during the transit. The Customs duty payments made in respect of above bill of entries were through MEIS Scrips mentioned above. Order Passed by: S Gouri Shanker, Assistance Commissioner of Customs, Centralized Refund Cell, Jawaharlal Nehru Port, JNPT, NhavaSheva, Maharashtra -400707 vide Order -in Original no. 178/2023-24/AM(i)/NS-III dated 30-06-2023 and issued on 30-06-2023 has sanctioned the refund in respect of the Bill of entries mentioned above. As per Para 2.19 of HBP, Duty Credit Scrip issued under chapter 3 must be valid on the date on which actual debit of duty is made. As per Para 2.20(c) of HBP, revalidation of freely transferable authorization / duty credit scrips and stock and sale (excluding SCOMET items) authorization shall not be permitted unless validity has expired while in custody of Customs Authority / RA / Government Authority. In their Case these MEIS License were utilized under above mentioned Bill of Entry, but the goods were lost by fire during the transit, and refund has been sanctioned vide above mentioned Order in Original. Hence they are requesting to allow revalidation of MEIS scrips.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to allow revalidation for a further period of 6 months from the date of endorsement against MEIS Scrip No. 1419000376 dated 12.11.2021, No.0219110101 dated 14.03.2022, No.0319322631 dated 28.09.2021, No.0319347695 dated 27.12.2021, No. 2419030664 dated 28.09.2021. This revalidation is for the purpose of re-credit of Customs duties paid against above Bill of entries specified in the said Order-in-Original. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/EGTF/Concerned RA)

Case No. 02 M/s. Universal Impex, Delhi
F.No.HQRPRCAPPLY00001086AM24
Meeting No.04AM25 held on 03.05.2024
Subject: Request for Deduction/ Waiver of Late Cut Fee against rebate of State and Central Taxes and Levies (RoSCTL).

Applicant Statement: The applicant stated that they are a regular exporter of readymade Garments. They are exporting to various Countries in the World. In 2019 there was an alert in IEC at Custom against 8 shipping bills. The Data was not transferred from Customs to DGFT and hence they could not claim their benefits. Subsequently, Shipping Bills have been transmitted to the DGFT Server Module. Hence they are requesting to allow Deduction/ Waiver of Late Cut Fee against rebate of State and Central Taxes and Levies (RoSCTL).

Decision: The Committee examined the case on the basis of the submission made by the firm and also taken note of the fact that the shipping bills were transmitted to DGFT Server in February while the last date of filing application under RoSCTL was

15.03.2022. The issue was discussed the matter at length and observed that there is merit in the case as the issue has arisen due to late transmission of the shipping bills by the Customs. Accordingly, it decided to allow RoSCTL benefit against Eight (08) shipping bills as mentioned in their application dated 07.09.2023 without any late cut.

(Action: Applicant/RA-CLA, Delhi/PC-3 division for necessary updation)

Case No. 03 M/s. Angel Starch & Food Private Limited, Tamil Nadu
F.No.HQRPRCAPPLY00002136AM24
Meeting No.04AM25 held on 03.05.2024
Subject: Request to issue MEIS Licence as per the Hon'ble High Court Order against MEIS Chapter 3 of FTP.

Applicant Statement: The applicant stated that the issue relates to export of 'Corn Starch' under duty drawback without 'tick marking' the intent to claim MEIS benefit available to the export goods. The request for amendment of shipping bills was initially denied by the Customs stating that their EDI System does not permit such amendment. The said decision was appealed to the Commissioner Appeals (Customs) who ordered in favor of the Applicant. On appeal against this order by the department, the CESTAT (Tribunal), ordered in favor of the Applicant vide its Final Order No. 41639/2021 dated 01.07.2021. Aggrieved by the order of the Tribunal, the customs department appealed before High Court of Madras, which cited various decisions of other High Courts including case law in the case of Bombardier Transportation India Pvt. Ltd Versus Directorate General of Foreign Trade reported in 2021 (377) E.L.T 489 (Guj) and passed the order in favour of the applicant. By accepting the above decision of the High Court, the Customs Department has issued 'CERTIFICATE OF AMENDMENT (NOC)' towards amendment of shipping bills. Hence they are requesting to allow MEIS Licence as the Hon'ble High Court Order against MEIS Chapter 3 of FTP.

Decision: The Committee examined the case on the basis of justification submitted by the applicant. In pursuance of the Order passed by the High Court of Madras, and subsequent amendment issued by the Customs Authorities, the Committee considered the case and decided to allow MEIS benefit. It was also decided that no cut would be imposed on the entitlement.

(Action: Applicant/Concerned RA/PC-3 Division for necessary updation)

Case No. 04 M/s. Sriam Labs Private Limited,
F.No.HQRPRCAPPLY00007285AM24
Meeting No.04AM25 held on 03.05.2024

Subject: Request for granting physical and deemed exports in same AA against Advance Authorization No. 0911000176 dated 12.01.2021, Advance Authorization No. 0911000485 dated 12.03.2021and Advance Authorization No. 0911000889 dated 21.05.2021.

Applicant Statement: The applicant stated that they obtained Advance Authorizations No.0911000176 Dt.12-01-2021 / 0911000485 Dt: 12-03-2021 & 0911000889 Dt: 21-05-2021 with Notification No.21/2015-Cus (Deemed Exports). Para 4.14 of FTP amended vide Notification No.53/2015-2020 dt.10-01-2019 that the imported inputs allowed for exemption of Customs duties and IGST for deemed and physical exports. Accordingly, master customs notification No.18/2015-Cus amended in 01/2019-Cus Dated: 10-01-2019. They have made physical and deemed exports supplies under this AA. Imported inputs are used under actual user condition and exported/supplied and the payments realized. They have not violated actual user condition and not failed to achieve realization of payments. There is a lapse to select suitable notification at the time of AA application. Hence they are requesting to allow relaxation that the Deemed exports and Physical exports may be allowed in one AA under Notification No.18/2015-Cus from the date of issue of AA to submit EODC.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that it is not a PRC matter. RA may consider the request of the firm in terms of Policy Circular No. 01 dated 12.04.2024.

(Action: Applicant/RA-Hyderabad)

Case No. 05 M/s. Delphi-TVS Technologies Limited, Tamil Nadu
F.No.HQRPRCAPPLY00007896AM24
Meeting No.04AM25 held on 03.05.2024
Subject: Request for EPCG Authorization Number Wrongly Mentioned in the Shipping Bill against various EPCG Authorization Numbers.
This is review case of EPCG Committee meeting No.09/AM24 held on 19.01.2024 wherein Committee reject the case.

Applicant Statement: The applicant stated that they are largest manufacturer of automotive component in India. They have obtained 143 EPCG authorizations and hence they could not have a track on the authorization numbers in the export shipping bill endorsement. Due to this in the shipping bill, they have wrongly mentioned the other EPCG authorization number, which is already redeemed. They are requesting to allow condonation of the procedural lapse for mentioning wrong EPCG authorization number in the shipping bill in respect of 8 EPCG authorizations.

Decision: The Committee examined the statement made by the firm in its application and decided to defer the case to seek a report from RA, Chennai before taking the final decision.

(Action: RA-Chennai/Applicant)

Case No. 06 M/s. Kumar Labels, Delhi.
F.No.HQRPRCAPPLY00007916AM24
Meeting No.04AM25 held on 03.05.2024
Subject: Request for Regularization of shifting of Machines, Acceptance of Installation Certificate issued by CE instead of Central Excise Department and consideration of ARE-1 towards EO against EPCG Authorization No. 0530154884 dated 25.02.2011.

Applicant Statement: The applicant stated that the Capital Goods imported against the authorization were initially installed at factory premises D- 92/4,Okhla Industrial Area, Phase -1, New Delhi. Subsequently the factory was shifted to Noida in 2012 and further to Surajpur in 2014. The shifting of factory premises was informed to DGFT vide letter dated 4 August 2018. However, instead of obtaining the Installation Certificate from the Central Excise Authorities, but the Installation Certificate was obtained from Charted Engineer. Obtaining the Installation Certificate from Charted Engineer instead of Central Excise Authorities was purely a procedural lapse. The subsequent shifting of all the existing Capital Goods to Noida and Surajpur was done after intimating and seeking necessary permission from the Central Excise Authorities. Infact, the list of machines shifted to Surajpur were duly authenticated by the Central Excise which would provide ample testimony to the fact that the machines imported by them were actually installed in factory premises. The fact that Installation Certificate has been issued by a Charted Engineer and the fact that the list of machinery at the time of shifting was certified by the Central Excise Authorities could leave no room for doubt that the machines were actually installed at factory premises. ARE 1 being issued without mention of the EPCG Authorization number purely lack of knowledge initially in the documentation procedure to be adopted. It would further be noticed that the lapse of not mentioning the EPCG Authorization number in ARE 1 was only in the initial exports and subsequently they had made amends and started mentioning the same. In any case, the value of such exports is only eleven percent of the total export obligation. ARE 1 is signed by the Excise Authorities at the time of dispatch of goods from their factory and counter signed by the Customs on receipt of the goods at export processing zone. There could hence no doubt that the goods were supplied to SEZ. Not mentioning EPCG number in ARE-1, in their opinion, in no way obfuscates the fact that goods were actually exported. Hence they are requesting to allow these ARE 1 as a part of the documents for fulfilling export obligation against subject authorization.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and it was decided to accede to the request of the firm for regularization of shifting of machines. It was also decided to accept the installation certificate from chartered engineer in place of central excise authority, subject to the payment of composition fee amount of Rs.25,000/- against EPCG Authorization No. 0530154884 dated 25.02.2011 and that no investigations/proceedings are pending against the firm. The Committee also allowed the consideration of ARE-1 (for supplies till 01.04.2015) towards export obligation, provided the authorization no. is mentioned on the ARE-1. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA, New Delhi)

Case No. 07 M/s. SMS Lifesciences India Limited, Hyderabad
F.No.HQRPRCAPPLY00009206AM24
Meeting No.04AM25 held on 03.05.2024
Subject: Request for modify the Adhoc Norms as per utilized raw material quantity and also allow to club the two Licenses against Advance Authorization No. 0910066137 dated 12.01.2018, Advance Authorization No. 0910066505 dated 24.01.2018.
Applicant Statement: The applicant stated that they have applied for Adhoc Norms for the intermediates of DARUNAVIR received very less norms than they applied. They manufacture this product exclusively for Global Pharmaceutical firm Mylan (Now Viatris) as per the process developed by them with contract manufacturing agreement. Mylan has developed non infringing process and they have patents for this product as DARUNAVIR Patent No. US8841467B2. Based on customer and regulatory requirements in geographies like EU they are unable to change the process to a better process as change is not accepted by regulatory authorities based on filings in different EU regions. They are supplying these products to their EOU unit and they are exporting the API to EU markets predominantly. They are in the process of change to efficient process which is time taking due to different regulatory requirements and approval timelines of EU authorities. At the time of Advance license application, they have applied on No Norms basis and are not aware at that point of time that Norms can also be issued on patent basis. They have received very low level Adhoc Norms. They have done this project for Mylan with tech transfer from their R&D. They have already imported the raw materials as per applied norms and have utilized the raw materials as per patented process (via tech transfer of Mylan) and it would create huge burden to the company if the applied norms are not granted in this genuine situation. Hence they are requesting to allow modification of the Adhoc Norms as per utilized raw material quantity and also allow to clubbing two subject Advance Authorizations.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer to Norms Committee for examination & resolution.

(Action: Applicant/ Norms Committee)

Case No. 08 M/s. Adroit Industries (India) Limited, Indore
F.No.HQRPRCAPPLY00009202AM24
Meeting No. 04AM25 held on 03.05.2024
Subject: Request for made export in 2017-18 and 2018-19 which is converted by Customs from Non MEIS to MEIS vide order no 143202324 Commr NSII CAC JNCH dt. 15092023 as per the order issued by Office of the Commissioner of Customs Export cell JNCH Nhava Sheva- Order no. 143/2023-24/Comm'r/NS II/CAC/JNCH Dt. 15.09.2023 Date of issue 21.09.2023, they have applied for

Applicant Statement: The applicant stated that, in respect of Exports made in F.Y. 2017-18 and 2018-19 due to the clerical error intention of availing MEIS benefit could not be reflected by making tick mark in the block "YES" and thus the system automatic marked the block "NO". The simple mistake blocked them to apply MEIS Application at DGFT and they have approached the Hon'ble High Court of MP. The High Court has dismissed the petition and stated that the petitioner is at liberty to approach Customs authorities for rectification/correction in shipping bills online. The Commissioner of Customs, Export , JNCH Nhava Sheva vide Order no. 143/2023-24/Comm'r/NS II/CAC/JNCH Dt. 15.09.2023 ordered that, an amendment certificate shall be issued by the AC/DC , CEAC, JNCH, Nhava Sheva, subject to fulfillment of necessary compliance in this regard which included payment of amendment fee as prescribed under Levy of Fees(Customs Documents) Amendment Regulation , 2017 as well. Hence they are requesting to allow benefits of MEIS for the above mentioned period.

Decision: The Committee examined the case on the basis of the representation submitted by the firm along with copy of Hon'ble High Court Order dated 08.04.2022 and the order in original passed by Commissioner of Customs, discussed the matter at length. The Committee decided to refer the case to PC-3 division for resolution.

(Action: Applicant/PC-3 Division)

Case No.09 M/s. Secure Meters Limited,
F.No.HQRPRCAPPLY00009227AM24
Meeting No.04AM25 heldon 03.05.2024
Subject: Request for allow MEIS Application against the NOC issued by Custom.

Applicant Statement: The applicant stated that they got the NOC from the customs dated 02.11.2018 on conversion of shipping from N to Y for applying MEIS scrip after advisory No. 07/2023 issued by DG&oS dated 11th April 2023. The said shipping bills are said to be transmitted to DGFT website. Hence they are requesting to allow them to apply online MEIS application against their shipping bills and issue the scrip as earliest.

Decision: The Committee went through the statements made by the firm 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.

(Action: Applicant)

Case No. 10 M/s. Deerfos India Private Limited, Sonipat
F.No.HQRPRCAPPLY00000287AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request under Para 258 of FTP to allow condonation of delay in submission and acceptance of Installation Certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG Authorization No 0530142305 Dated 06.11.2006.

Applicant Statement: The applicant stated that they have installed imported CG within six months from the date of import and also submitted application with Central Excise Office within six months from the date of import. They have submitted application for issuance of installation certificate with their jurisdictional Central Excise office on 20.12.2006 and obtained an acknowledgment. They have fulfilled 100% EO corresponding to actual duty saved amount and redemption application is also submitted with RA with copy of installation certificate obtained by Chartered Engineer. They have received deficiency letter from RA in the year 2019 asking for submission of installation certificate issued by Central Excise Office. They have not been able to trace copy of installation certificate issued by Central Excise as their company management has been changed. Their request is for condonation of delay in submission and acceptance of installation certificate issued by Chartered Engineer instead of Central Excise.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed condonation of delay in submission and acceptance of installation certificate issued by Chartered Engineer against EPCG Authorisation No. 0530142305 dated 06.11.2006 subject to the payment of composition fee amount of Rs.25,000/-. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA-New Delhi)

Case No. 11 M/s. Larsen and Toubro Limited, Mumbai
F.No.HQRPRCAPPLY00000321AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for issue of MEIS Licence where payment received but e-BRCs uploaded after prescribed last date of filing MEIS Application against MEIS Scrip No. MUMPYMTXEMPS00000514AM24.
Applicant Statement: The applicant stated that they are seeking relaxation to claim Merchandise Exports from India Scheme (MEIS) benefit where payment was received but e-BRCs were uploaded by the bank after prescribed last date of filing Merchandise Exports from India Scheme (MEIS) applications. Hence they are requesting to allow MEIS benefits against subject MEIS scrip.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm has faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those shipping bills whose realization has happened within time and e-BRCs have been uploaded by the bank after stipulated time. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA/PC-3 Division for necessary updation)

Case No. 12 M/s. Larsen and Toubro Limited, Mumbai
F.No.HQRPRCAPPLY00000319AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for issue of MEIS Licence where payment received but eBRCs uploaded after prescribed last date of filing MEIS Application against MEIS Scrip No. MUMPYMTXEMPS00000512AM24.
Applicant Statement: The applicant stated that they are seeking relaxation to claim Merchandise Exports from India Scheme (MEIS) benefit where payment was received but e-BRCs were uploaded by the bank after prescribed last date of filing Merchandise Exports from India Scheme (MEIS) applications. Hence they are requesting to allow MEIS benefits against subject MEIS scrip.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those shipping bills whose realization has happened within time and e-BRCs have been uploaded by the bank after stipulated time. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA/PC-3 Division for necessary updation)

Case No. 13 M/s. Total Packaging Services, Daman
F.No.HQRPRCAPPLY00000323AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for revalidation of Advance Authorization No. 0311013166 dated 21.01.2022.
Applicant Statement: The applicant stated that they are seeking Revalidation of Advance Authorization for 3 months from date of endorsement due to genuine technical difficulty which is explained below:- They completed 109.92% exports within record 8 months from authorization date. They applied for amendment in value/quantity on 05.10.2023 which was issued on 19.03.2024 after more than 5 months. They have also been issued Revalidation for imports till 21.03.2024. Since, amendment for enhancement of quantities/values was issued only on 19.03.2023 they had only 2 days left for importing duty-free inputs. They have completed exports within record time; however, due to delay in issuance of amendment in quantities/values by more than 5 months, they were unable to procure duty free inputs. Hence they are requesting to allow revalidation of subject authorization.

Decision: The Committee went through the statements made by the firm 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.

(Action: Applicant)

Case No. 14 M/s. Larsen and Toubro Limited, Mumbai
F.No.HQRPRCAPPLY00000320AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for issue of MEIS Licence where payment received but e-BRCs uploaded after prescribed last date of filing MEIS Application against MEIS Scrip No. MUMPYMTXEMPS00000513AM24.
Applicant Statement: The applicant stated that they are seeking relaxation to claim Merchandise Exports from India Scheme (MEIS) benefit where payment were received but e-BRCs were uploaded by the bank after prescribed last date of filing

Merchandise Exports from India Scheme (MEIS) applications. Hence they are requesting to allow MEIS benefits against subject MEIS scrip.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those shipping bills whose realization has happened within time and e-BRCs have been uploaded by the bank after stipulated time. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA/PC-3 Division for necessary updation)

Case No. 15 M/s. Kamsons Polymers Private Limited, Mumbai
F.No.HQRPRCAPPLY0000324AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for Import of Butyl Acrylate without Compulsory QCOUnder Advance Authorization No. 0311032386 dated 20.03.2024.

Applicant Statement: The applicant stated that their request is for exempting Butyl Acrylate from mandatory quality checks when imported against advance authorization with pre import condition. They are one of the largest manufacturer exporters from MSME sector of 1) Butyl Acrylate and methyl methacrylate copolymer emulsion having solids 55%+/-1% stabilized by emulsifier 2)styrene and acrylate co-polymer emulsion stabilized with emulsifier having solid content of 50+/-1% from India. The said item is covered by BIS NO. IS14709:1999 with effect from 22.06.2023. Because of the provision in Para 2.03 (a) of the FTP and Note no.2(a)of general notes regarding import policy whenever butyl acrylate is imported it will be checked whether it is as per BIS NO.IS 14709:1999 specification. This implies that foreign manufacturer of butyl acrylate should have got approval from bureau of Indian standards (BIS) to the effect that butyl acrylate manufactured by them is as per BIS standard No.is 14709:1999. Within India, only Bharat petroleum corporation limited (BPCL) manufactures butyl acrylate, but it can cater to only 25% of the country's demand. There is a price difference of US $ 200.00/mt between BIS specified and non BIS specified butyl acrylate. But as non BIS compliant butyl acrylate can't be imported, an exporter is forced to import BIS specified butyl acrylate by paying extra amount of US $ 200.00/mt. This results in increased cost of manufacturing & makes them uncompetitive in the international markets. In view of the above, they are requesting to relax policy provision of 1) Para 2.03 (a) of the current FTP and 2) note no.2(a)of general notes regarding import policy and exempt butyl acrylate from domestic standard/quality specifications (i.e. BIS specifications) checks when imported under advance authorization by imposing pre import condition and for this purpose a new notification on the lines of Notification No.: 71/2023 dtd.11-03-2024 and the Public Notice No.50/2023 dtd.11-03-2024 may be issued to the Ministry of Chemicals and Fertilizers (Department of chemicals and petrochemicals) to exempt the import of non-BIS certified butyl acrylate monomer against advance authorization (exemption from mandatory QCOS).

Decision: The Committee after going through the representation observed that no policy relaxation is involved in the case.

(Action: Applicant)

Case No. 16 M/s. Liebherr Machine Tools India Private Limited, Bengaluru
F.No.HQRPRCAPPLY00000318AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0711002150 dated 13.10.2021.

Applicant Statement: The applicant stated that they are manufacturer and exporter from Bangalore. They have originally received the export orders from foreign buyers. Based on that, they have imported the raw-materials from foreign Countries. After importing the raw-material under above advance authorization their buyer has cancelled the export order. Now they have received the new export orders and it is very good opportunity to them for fulfilling the export obligation against advance authorization no.0711002150 dtd.13.10.2021. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0711002150 dated 13.10.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No.17 M/s. Larsen and Toubro Limited, Mumbai
F.No.HQRPRCAPPLY00000322AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for issue of MEIS Licence where payment received but e-BRCs uploaded after prescribed last date of filing MEIS Application against MEIS Scrip No. MUMPYMTXEMPS00000515AM24.

Applicant Statement: The applicant stated that they are seeking relaxation to claim Merchandise Exports from India Scheme (MEIS) benefit where payment were received but e-BRCs were uploaded by the bank after prescribed last date of filing Merchandise Exports from India Scheme (MEIS) applications. Hence they are requesting to allow MEIS benefits against subject MEIS scrip.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those shipping bills whose realization has happened within time and e-BRCs have been uploaded by the bank after stipulated time. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA/PC-3 Division for necessary updation)

Case No.18 M/s. Flowserve India Controls Private Limited, Coimbatore
F.No.HQRPRCAPPLY00000332AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for Waiver of Procedural requirement as per HBP against Advance Authorization No. 3210078557 dated 12.07.2018.

Applicant Statement: The applicant stated that their EO was completed on 18.09.2019 and 100% export proceeds realized on 01.01.2022 through VOSTRO account by transfer of funds from foreign bank per Para 2.52(b) of FTP 2015-20 for which the banks is also said to have issued a certificate. AA scheme is also considered as one of the export promotion schemes and compliance with Notification No.33 dt 16.09.22 and no.43 dt 09.11.22 which envisaged realization of payment through special Vostro account mechanism is not applicable in this case since 100% payment realized as early as 01.01.22. Hence they are requesting to condone the procedural requirement as per HBP against Advance Authorization No. 3210078557 dated 12.07.2018.

Decision: The Committee reviewed the case on the basis of justification made by the applicant and discussed the matter at length and decided to refer the issue to PC-2 Division for its examination. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/PC -2 division)

Case No. 19 M/s. Unialmaz, Delhi

F.No.HQRPRCAPPLY00000331AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for Replenishment of Gold.

Applicant Statement: The applicant stated that they had participated in Jewellery Exhibitions in Doha, Qatar from 20.02.2023 to 25.02.2023 and Sharjah, U.A.E. from 08.03.2023 to 12.03.2023 in terms of provisions of Para 4.45 of FTP 2023 read with Para 4.79 of HBP 2023 after taking permission from GJEPC, New Delhi and the sale proceeds were realized in an approved manner. The eBRC's for sales at above Exhibitions was issued on 13.07.2023. They have a replenishment entitlement of 1538.188 gms of Gold of .999 fineness which were supposed to be take from Nominated agencies within 120 days from the end of the first exhibition i.e. by 25.06.2023. However, as the eBRC's were issued on 13.07.2023 they were barred by limitation for taking replenishment of gold in terms of Para 4.79 of HBP 2023. The delay in issuance of eBRC's is a major setback for replenishment of gold. The Council is aware of the problem of EDPMS and is actively pursuing the matter at the highest levels. Hence they are requesting to allow replenishment of Gold which participated in Jewellery Exhibitions in Doha, Qatar.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request of the firm and allowed 45 days from the date of endorsement for replenishment of gold, subject to actual entitlement and applicable provisions/procedures. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/Customs/ Concerned Nominated Agency/ GJEPC)

Case No. 20 M/s. Anuh Pharma Limited, Mumbai
F.No.HQRPRCAPPLY00000339AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for Clubbing of Authorizations against Advance Authorization No. 0310815681 dated 12.09.2017 and No. 0310826847 DT. 06.02.2019

Applicant Statement: The applicant stated that they had applied for relaxation of policy provision for Clubbing of Advance Authorization No.0310815681 DT. 12.09.2017 and Advance Authorization No. 0310826847 DT.06.02.2019 for redemption purpose. It is to inform that they had applied for clubbing to the concerned RA under File no:03/94/165/01091/AM20 Dt:02/03/2020 but it was rejected and against the same they have received Deficiency letter on 02/03/2020. Hence they are requesting to allow Clubbing of subject Authorizations.

Decision: The Committee went through the statements made by the firm 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.

(Action: Applicant)

Case No.21 M/s. Jindal Aluminium Limited, Bengaluru
F.No.HQRPRCAPPLY00000325AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for revalidation of Advance Authorization No. 0711004064 dated 25.05.2022.

Applicant Statement: The applicant stated that Input i.e. Foil stock is very critical item and even not available in India except from very few suppliers who are using it for their captive use and not selling outside, therefore the only available option is to import from China. Although import was planned already and orders were placed with the Chinese supplier but due to some quality issues Chinese supplier delayed the shipment which they planned during the month of May-2024 but however shipment may arrive to Indian sea port anytime during the month of June-2024 which unfortunately, can't be cleared by using the subject advance authorisation to complete pending import, as it's getting expired on 25th May-2024 for import validity. They are not defaulter in any case of advance authorisation for fulfillment of export obligations or for any other case with the DGFT. Hence they are requesting to allow revalidation of subject authorization.

Decision: The Committee went through the statements made by the firm 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.

(Action: Applicant)

Case No.22 M/s. Bharat Insulation Company (India) Private Limited, Thane
F.No.HQRPRCAPPLY00000386AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for revalidation of Advance Authorization No. 0311012918 dated 15.03.2022.

Applicant Statement: The applicant stated that they completed exports within record 7 months from authorization date. They applied for enhancement in value/quantity which was issued on 26.12.2023. They applied for invalidation on

05.01.2024 which was duly issued in favour of M/s.Hindalco and that ITC HS code in respect of copper rods was shown as 74081190 in authorisation, whereas the same was declared as 74031100 in the indigenous supplier's authorisation against export description. Due to the mismatch, they had no option but to get the invalidation cancelled, correct the ITC HS code in their authorisation and again re-apply for Revalidation which was issued on 27.2.2024. However, in the meantime their validity for import expired on 15.3.2024. They were left with very little time to arrange for the procurement under invalidation. Due to technical constraints and lengthy procedure to obtain fresh invalidation after amendment of HS code in authorization, they were unable to procure duty free inputs within time limit. Hence they are requesting to allow three month revalidation against subject authorization.

Decision: The Committee examined the statement made by the firm in its application and decided to defer the case to seek a detailed report from RA, Mumbai, before taking the final decision.

(Action: RA-Mumbai/Applicant)

Case No. 23 M/s. Omniplast Packaging Private Limited, Sonipat
F.No.HQRPRCAPPLY00000383AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for Extension of Total EO Period against EPCG Authorization No. 0530161584 dated 19.09.2013.
This case was considered in PRC Meeting No.23/AM24 held on 12.12.2023 (Case No.29) wherein Committee allowed EOP extension for 1 year from date of endorsement.
Applicant Statement: The applicant stated that PRC earlier allowed one year EOP extension. The word one year from the date of endorsement is not permitting counting of exports made after the expiry of EOP and the date of endorsement of EOP extension. They have fulfilled EO in the interim period also and had informed PRC of the same earlier. They have paid/will pay composition fee to RA for EOP extension and request to amend the decision to read as from "Extension in EOP allowed from expiry of EOP to further period of one year from the date of endorsement". Hence they are requesting amend the decision in earlier PRC meeting to read as Extension in EOP allowed from expiry of EOP to further period of one year from the date of endorsement against subject authorization.

Decision: The Committee examined the case on the basis of justification submitted by the applicant. The Committee noted that there is merit in the case and accordingly decided to accede the request of the firm to amend the earlier PRC decision in No.23/2024 dated 12.12.2023 to read as Extension in EOP against EPCG Authorization no. 0530161584 dated 19.09.2013 allowed from date of expiry of EOP to period one year the date of endorsement subject to payment of composition fee as applicable. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA Delhi)

Case No. 24 M/s. Parijat Industries (India) Private Limited, Delhi
F.No.HQRPRCAPPLY00000442AM25 393
Meeting No.04AM25 held on 03.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0511006566 dated 01.12.2021.

Applicant Statement: The applicant stated that they are a manufacturer and exporters of Agrochemicals & Allied Products viz Insecticides, Herbicides, Fungicides, etc and their manufacturing units are in Ambala/Haryana and Vadodara/ Gujarat. They have imported raw material under above said Advance License. The export obligation fulfilled is only 40% till date. Due to Covid-19 pandemic and Russia-Ukraine war, expected export orders for this commodity is not received, so fulfillment of export obligation is pending. Due to above circumstances, applicable imported goods are lying with them, waiting for export orders. As per CIB certificate, Export item under license cannot be use domestically, it is meant for export only. The export products are seasonal products and specific to crops which depends on country-to-country weather condition also. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511006566 dated 01.12.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA, New Delhi)

Case No. 25 M/s. Pharmacare International, Mumbai
F.No.HQRPRCAPPLY00000442AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0311007790 dated 20.10.2021.

Applicant Statement: The applicant stated that since Advance Authorization was issued to them in 2021 they have started export & import transaction as per policy. But they suffered order cancellation, lack of orders, rate fluctuations etc from lockdown effects. Still they have fulfilled Export & Import under License around 90%. To fulfill export obligation have they needed to export more. Hence they are requesting to allow six month EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311007790 dated 20.10.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 26 M/s. Balasore Alloys Limited, Kolkata
F.No.HQRPRCAPPLY00000432AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0210209601 dated 09.12.2019.

Applicant Statement: The applicant stated that from June 2020 to December 2022, their plant halted due to COVID-19, impacting the ferrochrome market, especially in China, causing supply chain disruptions and staff attrition. Restructuring efforts included a Board reconstitution in April 2021. Additional funding and electricity restoration by December 2022 aimed at operational revival within 9-12 months. Mining and manufacturing stopped due to forest clearance issues in June 2022. Plant operations resumed in February 2024 after clearance (Letter no. 466/Mines from Deputy Director of Mines), anticipating stability. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0210209601 dated 09.12.2019 for a further period 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 27 M/s. Jay Copper & Alloys Private Limited, Ahmedabad
F.No. HQRPRCAPPLY0000443AM25
Meeting No.04AM25 held on 03.05.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0810145310 dated 21.05.2019.

Applicant Statement: The applicant stated that they had obtained the subject AA from RA Ahmedabad for export of 10000 kgs each of (1) Copper strips and (2) Copper extruded solid sections/copper rods. They fulfilled 76% of EO within the initial EOP and they could not export balance 24% export due to COVID 19 pandemic which resulted complete disruption of the production coupled with heavy fluctuation of copper price in the international market they operated their plant partially with limited man power and time period. They could not utilize the imported raw material for the export production due to cancellation of export order and affected their business very badly. Further due to blockage of fund in the imported costly raw material (copper scrap) and payment crisis, their cash flow also affected badly. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the statements made by the firm 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.

(Action: Applicant)

Case No.28 M/s. Premier Metals, Rajasthan
F.No.HQRPRCAPPLY00000498AM25
Meeting No.04AM25 heldon 03.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 1310049455 dated 29.11.2019.

Applicant Statement: The applicant stated that they are in the process of recycling Non ferrous metals and alloys for quite times. The company had suffer huge problems during the period of 2020-2021 because of COVID-19 that leads the slow down and at times closure of their business. However they have completed 86% export obligation by Qty and 90.58% as per value. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the statements made by the firm 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.

(Action: Applicant)

Case No.29 M/s. Bodycare Creations Limited, Delhi
F.No.HQRPRCAPPLY00000539AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for waiver of obtaining Installation Certificate from Central Excise against EPCG Authorization No. 0530160396 dated 19.02.2013.

Applicant Statement: The applicant stated that they were totally unknown about the procedure that they have to get Installation Certificate issued from Central Excise Authority within 6 months after installation of Capital Goods, secondly their products did not fall under Central Excise Authority at the time when they have got this EPCG License issued on Dt.19.02.2013 from DGFT RA new Delhi, and for the same they have attached 2 Notifications stating that their products does not fall under Central Excise Authority. They have also tried getting the Installation Certificate from the Central Excise Authority but it is already closed after replacement from GST Department therefore they have got the Installation Certificate from independent government authorized Chartered Engineer. They have already fulfilled 100% the specific as well as average export obligation within prescribed time of EPCG Authorization. Hence they are requesting to allow waiver of obtaining Installation Certificate from Central Excise against EPCG Authorization.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request of the firm to accept the installation certificate from chartered engineer in place of central excise authority with Rs.25,000/- as composition fee. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No.30 M/s. Lotus Advance Technologies Private Limited, Delhi
F.No.HQRPRCAPPLY00000546AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for revalidation of EOP against Advance Authorization No. 0511011524 dated 31.03.2022.

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pplicant Statement: The applicant stated that their import & export had been hampered due to the war in Israel. They state that they are in the business of export of airplane/helicopter parts their export is in Israel & import is from Israel mainly. They could not import in time due to the war as already written above. Now their buyer has agreed to import the goods. Hence there is a genuine hardship. Hence they are requesting to allow six month EOP extension against subject authorization.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed revalidation of Advance Authorization No. 0511011524 dated 31.03.2022 for a further period 6 months from the date of endorsement, subject to the condition that the import has to be made from Israel only. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA, New Delhi)

Case No.31 M/s. Reemex Overseas, Amritsar
F.No.HQRPRCAPPLY00000531AM24
Meeting No.04AM25 held on 03.05.2024
Subject: Request for relaxation in Hand book of Procedure in last date for filling RoSCTL application against Rebate of State and Central Taxes and Levies (RoSCTL).

Applicant Statement: The applicant stated that they are applying for RoSCTL claim for 3 Shipping Bill of the year 2020- 21 SB No: 4450474 dtd 13.08.2020 Port INLDH6 SB No: 4991506 dtd 05.09.2020 Port INLDH6 SB No: 5477400 dtd 28.09.2020 Port INLDH6. They have informed that their RoSCTL claim for above mentioned 3 Shipping Bills was pending due to GST RMS alert imposed on their IEC. Their IEC was put under RMS alert by GST department in 2020 due to which all claims under DBK, GST and RoSCTL were suspended. Due to Red Flag alert imposed on IEC, above mentioned 3 Shipping Bill were not transmitted by Customs to DGFT due to which they were unable to apply for RoSCTL against above 3 Shipping Bills. In June- July 2023 their IEC was removed from RMS alert by GST department and process of transmission of 3 Shipping Bills to DGFT started. On Nov 10, 2023 they informed the issue to PC3 Section and requested them to make arrangement in system so that they can apply for RoSCTL claim. In their Final communication received on April 15, 2024 PC3 Section is said to have informed the firm to approach PRC for the approval. Hence they are requesting to allow relaxation in HBP for claim of RoSCTL.

Decision: The Committee having examined the case on the basis of the submission made by the firm and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to allow filing of application for RoSCTL benefit against shipping bills SB No: 4450474 dtd 13.08.2020 Port INLDH6 SB No: 4991506 dtd 05.09.2020 Port INLDH6 SB No: 5477400 dtd 28.09.2020 Port INLDH6 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action:Applicant/RA-CLA, Delhi/PC-3 division for necessary updation)

Case No.32 M/s. Continental Automotive Components (India) Private Limited,
F.No.HQRPRCAPPLY00000526AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for revalidation of Scrip against SEIS Scrip No. 1311000931 dated 18.01.2022, SEIS Scrip No. 0311008842 dated 25.11.2021, SEIS Scrip No. 0711004063 dated 23.05.2022, SEIS Scrip No. 0311008895 dated 26.11.2021.

Applicant Statement: The applicant stated that due to miscommunication with their CHA and constant change in employment they have missed the 1 yr. scrip validity deadline/timeline attached with SEIS scrips which ultimately resulted in to financial loss of 56 lacs. While error is inadvertent and unintended, they seek small extension of scrips which will allow utilizing it within 30 days time from the date of relaxation. Hence they are requesting to allow revalidation of subject scrip against subject SEIS.

Decision: The Committee went through the statements made by the firm 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.

(Action: Applicant)

Case No.33 M/s. Continental Automotive Components (India) Private Limited, Bengaluru
F.No.HQRPRCAPPLY00000527AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for revalidation of Scrip against MEIS Scrip No. 0719069880 dated 29.11.2021, MEIS Scrip No. 0719069882 dated 29.11.2021, MEIS Scrip No. 0719072501 dated 25.02.2022, MEIS Scrip No. 0719073477 dated 16.03.2022.
Applicant Statement: The applicant stated that due to miscommunication with our CHA and constant change in employment they have missed the 1 yr. scrip validity deadline/timeline attached with MEIS scrips which ultimately resulted in to financial loss of 8.5 lacs. While error is inadvertent and unintended, they seek small extension of scrips which will allow to utilize it within 30 days time from the date of relaxation. Hence they are requesting to allow revalidation of above mentioned MEIS scrip.

Decision: The Committee went through the statements made by the firm 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.

(Action: Applicant)

Case No.34 M/s. Rusan Pharma Limited, Mumbai
F.No.HQRPRCAPPLY0000541AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0311011033 dated 01.02.2022.

Applicant Statement: The applicant stated that they have applied for Advance Authorizations based on Purchase order received from overseas customer for Syrup and later the PO is cancelled. Now they received a PO for export order for Tablets hence request to grant PRC approval for EO Extension. They will complete the EO within the stipulated period. They will do the necessary amendment from Syrup to Tablets from local RA once PRC approval is received. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311011033 dated 01.02.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 35 M/s. S B International, Uttar Pradesh
F.No.HQRPRCAPPLY00000547AM25
Meeting No. 04AM25 held on 03.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0611000767 dated 05.10.2021.

Applicant Statement: The applicant stated that due to slackness in overseas market due to covid 19 and sluggish economy due to Russia and Ukraine war and now Somalia piracy, Israel- Hamas –Iran issue they could export till date only 21505 pcs out of 29725 consuming input 54005 kgs out of 55324 kg total import made, as more than 72% EO has been fulfilled till now. They are recognized export house and have put in hard efforts to procure the orders for the product and tried their best to lure the existing buyers, but because of the very slow outlet of the product and sluggish international economy, they were unable to complete the required export obligation within the stipulated period. Hence they are requesting to allow EOP extension against subject authorization.

<u>Decision:</u> The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0611000767 dated 05.10.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kanpur)

Case No.36 M/s. Twin Impex, Mumbai
F.No.HQRPRCAPPLY00000656AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for closure of Authorizations against Advance Authorization No. 0310830205 dated 10.07.2019.
Applicant Statement: The applicant stated that they had obtained Advance Licence under PC-9, in which they have exported a small quantity after EOP but within 36 months. Item no. 1) Out of 490.197 kgs of EO only 2.728 kgs & item no. 2) Out of 1960.784 kgs of EO only 10.784 kgs were exported out of the EOP period. On completion of 1st Lot of exports, they were expecting further orders from buyer, since, they predominantly export to African countries, they did not push their buyers as well for immediate orders, as the payments are always delayed by buyers and after that, within few months Covid situation arose and they requested to condone the delay for regularize purpose. Hence they are requesting to allow EOP extension against subject authorization.

<u>Decision:</u> The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 30.04.2022, for regularization purpose, against advance authorization No. 0310830205 dated 10.07.2019 subject to payment of composition fees as per Policy provisions. The other terms and conditions towards fulfillment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.37 M/s. Granules India Limited, Hyderabad
F.No.HQRPRCAPPLY00000649AM25
Meeting No.04AM25 held on 03.05.2024

Subject: Request for classification of Paracetamol UN Customs Tariff of India vis-a-vis the classification of the same by different Countries of the world against Export Policy code related.

Applicant Statement: The applicant stated that they are a vertically integrated pharmaceutical company and export goods to various Countries of the world. They have been exporting Paracetamol which has been classified under the Customs Tariff of India under Chapter Sub-heading 29222933, to Indonesia and South Korea. For the manufacture of Paracetamol (acetaminophen), they import Para Aminophenol, which has been classified under Indian Customs Chapter Sub-heading 29222913. Thus, it may be seen that both the raw material imported by them, and the finished product exported by them have been classified under the same Chapter Sub-heading viz., 292229 at the 6-digit level. In terms of the India and Korea Comprehensive Economic Partnership Agreement (INKCEPA) Chapter 3 Rules of Origin Article 3.4 1. (b), in order to get eligibility for Certificate of Origin, there should be a change in the tariff classification in a sub-heading at the six digit level of the HS. In view of the fact that a major component of the raw materials viz., Para Aminophenol as well as finished product Paracetamol are classified under the same Chapter Sub-heading at the six digit level, they are not getting the eligibility for Certificates of Origin from the Export Inspection Agency in terms of the above quoted Article 3.4 (1)(b)(ii) of the Certificate of Origin Rules. In view of inability to obtain the Certificates of Origin, their Customers based in Korea and Indonesia are not able to get the duty concession benefit arising out of the Certificate of Origin Rules, and consequently they are unable to get the export Orders from the foreign buyers. This is adversely affecting not only their business, but also depriving the export benefits accruing to Country such as increased export turnover and earning of valuable foreign exchange. Several Countries across the world have been classifying Paracetamol under Chapter Heading 2924 unlike under Chapter Heading 2922 followed by India. Hence they are requesting to allow amendment in the Policy for classification of Paracetamol.

Decision: The Committee after going through the representation observed that it is not a PRC case. Accordingly, this case stands withdrawn from PRC.

(Action:Applicant)

Case No.38 M/s. Scorodite Stainless India Private Limited, Mumbai
F.No.HQRPRCAPPLY00000533AM25
Meeting No.04AM25 held on 03.05.2024
Subject: Request for Extension of EOP against Advance Authorization No. 0310742969 dated 26.01.2013, Advance Authorization No. 0310765128 dated 08.01.2014, Advance Authorization No. 0310789656 dated 25.01.2014, Advance Authorization No. 0310751690 dated 30.01.2013, Advance Authorization No.

0310744577 dated 08.01.2013, Advance Authorization No. 0310740118 dated 03.01.2013, Advance Authorization No. 0310715215 dated 20.01.2012, Advance Authorization No. 0310723863 dated 13.01.2013.

Applicant Statement: The applicant stated that due to financial problem their company went to NCLT and NCLT approved their application on 16.07.2019. Immediately they went to Policy Relaxation Committee and they got one year EO extension. Due to Covid, their company financial goes totally down and they could not recover. They had to invest huge amount on production and also due to Ukraine and Russia War, international Market is not stable on price. Investor is said to be coming and investing the money in company. But still they need another one year time. Due to the intricate nature of these processes, the manufacturing timeline is significantly extended. As a result, they are only able to produce a maximum of 27-30 tons per month. Considering the total quantity required to be manufactured, it is evident that the job will necessitate a minimum of 9-11 months to complete balance qty of export. Furthermore, due to the time-consuming nature of the manufacturing processes, they anticipate needing an additional 12 months to complete the balance quantity for export. Hence they are requesting to allow EOP extension against subject authorizations.

Decision: The Committee examined the statement made by the firm in its application and decided to defer the case. The firm shall also submit the final order copy of the NCLT.

(Action: Applicant/PRC)

Case No.39 (PH) M/s. Hind Aluminium Industries Limited, Mumbai
F.No. F.No.01/81/050/680/AM19/CC3
Meeting No.04AM25 held on 03.05.2024
Subject: To allow Value added product for manufacture the end product in respect of Advance Authorization No.0310825143 dated 20.11.2018.

This is a deferred case of PRC Meeting No.02AM25 held on 19.04.2024 (Case No.23) wherein Committee decided to defer the case as no one appeared on behalf of the firm.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through.

Brief facts of the case: Advance Authorization No.0310825143 dtd.20.11.2018 was issued to the firm by RA, Mumbai as per the following details:-

Sl.No.	ITCHS Code	Export Item Name	Qty	UOM	FOB/FOR (Rs.)	FOB/FOR(in currency of realization)
1	76051100	61/0-ALUMINIUM WIRE ROD (Aluminium wire dia exceed 7mm) not alloyed	400000.000	K.G	71601024.00	986240.00 US Dollars
2.	76052100	61/0-ALUMINIUM ROD (Aluminium wire dia exceed 7mm)	100000.000	K.G.	18481056.00	254560.00 US Dollars
				Total	90,082,080.00	1,240,800.00

Sl.No.	ITCHS Code	Import Item Name	Qty	UOM	CIF (Rs.)	CIF (Currency)	Total exemption from Customs duty	Limiting Factor (Value/qty/ value &qty)
1.	76061200	ALUMINIUM PLATES/SHEETS/COILS/SLABS	406000.000	K.G.	64,102.325.00	862,750.00 US Dollars	17,778,779.84	Value &Qty
2.	76061200	-do-	101500.000	K.G.	16,025,581.20	215,687.50 US Dollars	4,444,694.96	Value & Qty.

2. The Norms Committee fixed the norms as per written comments given by Consultant (Tech-3) as follows:-

"The description "containing 98% Aluminium minimum" may be added in the description of export item at Sl.No.2

The words "PLATES/SHEETS/COILS/SLABS" may be deleted and the word "INGOTS" may be added in the description of import item no.1&2 (copy enclosed).

3. The firm has applied for review of the case and requested to reinstate Aluminium Plates/Sheets/Coils/Slabs as applied by them in AA as they had already imported and used Aluminium Coil in export product. .

4. The firm has filed WP(C) 2689/2020 in the Delhi High Court. They are requesting to allow Value added product Iimports) for manufacture of the end product in respect of Advance Authorization No.0310825143 dated 20.11.2018.

They have been offered opportunities for personal hearing, which they have not availed.

<u>Decision</u>: The Committee examined the case on the basis of submissions made by the firm and the various minutes/ reports and discussed the matter at length. It decided to refer the matter to Norms Committee-II, being technical body, for review and disposing the case, pertaining to the Advance Authorisation mentioned in the application.

(Action: Applicant/ Norms Committee-II)

Case No. 40 M/s. Frigorifico Allana Private Limited, Mumbai .
F.No.HQRPRCAPPLY00007678AM24
Meeting No.04AM25 held on 03.05.2024
Subject: To allow Waiver of procedural requirement as per HBP against Advance Authorization No.0310838460 dt25.09.2020 and No.0311006268 dt 18.08.2021.
This is a defer case of PRC Meeting No.33AM24 held on 22.03.2024 (Case No.49) wherein Committee decided to refer the case to PC-4.
Applicant Statement: In this review application, the applicant has stated that their import item crude Palm Oil falls under Para 4.06 of FTP which requires prior fixation of norms. Due to Covid-19 and delays by food ministry to finalize norms their licenses were issued after 12-13 months of application. Even if they were aware of provisions of first import, they would not have been able to execute the export order given the delay in issuance of license. Also most exports are to SEZ and EOU and thus their genuine error did not cause any shortage of crude palm oil. Hence they are requesting to allow relaxation of Policy on export and import against subject licenses.

<u>Decision:</u> The Committee examined the statement made by the firm in its application and decided to defer the case to seek documentary proof as informed earlier PRC meeting dated 22.03.2024. The firm shall furnish documents showing import/stock of palm oil at their premises prior to export/import, as communicated to them in earlier PRC Meeting.

(Action: Applicant/PRC)