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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 12.07.2022 & 26.07.2022 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.09/AM23 held on 12.07.2022 & 26.07.2022

The following members were present in the meeting:

1. Shri Vijay Kumar — Addl. DGFT
2. Shri S.B.S. Reddy — Addl. DGFT
3. Shri Amiya Chandra — Addl. DGFT
4. Shri Hardeep Singh, — Addl. DGFT
5. Shri AkashTaneja — Addl. DGFT
6. Shri Anil Aggarwal — Addl. DGFT

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

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Case No. 01 M/s. KK Global, Mumbai
F.no. HQRPRCAPPLY00327201AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Relaxation to release of import consignment of water melon seeds (Bill of Entry No.4170962 dated 02.06.2021)

The applicant has stated that their consignment of import captioned Bill of Entry containing 76 MT of watermelon seeds vide ITCHS No.12077090 stands arrived under invoice No.04/2021 dated 25.04.2021. Consignment was delivered to Maersk Shipping Line at Port of loading at Sudan upon allow of Get in of all 5 containers way back on 21.04.2021. The contract was entered with Gaily Trading DMCC No.4008, DMCC

Business Level-1 Jewellery, Dubai UAE on 24.01.2021. 25% payment was made as per contract on 01.02.2021 for AED 1,23,204/- on 01.02.2021. Balance payment of AED 84,874.50 was also made on 14.06.2021. IGM No.2283690 dated 29.05.2021 was issued by JNPT Port Authorities based on shipped on board of said bill of lading. However, letter dated 09.06.2021 for rectification of IGM No.2283690 was filed by Maersk Shipping Line with JNCH Custom Authorities citing B/L No.209914057 dated 03.06.2021 showing date of shipped on board as 25.04.2021 on account of showing of wrong quantity reading as 1190 bundles in place of 1900. Their 'Get In' 5 containers dated 21.04.2021, are prior to the date of Notification No.3/2015-2020 dated 26.4.2021.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and observed that import of watermelon seeds is currently under 'free' category. Accordingly it decided to accede to the request of the firm and allowed clearance of 76 MT Watermelon seeds imported vide Bill of Entry No.4170962 dated 02.06.2021 for regularisation purpose.

(Action: Applicant)

Case No. 02 M/s. Sakun Gems, Mumbai
F.no. HQRPRCAPPLY00320989AM22&HQRPRCAPPLY00252435AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Extension of EOP against Invoice Reference No.OX21G1KMUM1087 dated 17.08.2021.

The applicant has stated that they have purchased 1000 gms of Gold 1 KG Bar 995 on outright purchase from M/s Diamond India Ltd., vide Invoice Reference No.OX21G1KMUM1087 dated 17.08.2021, wherein the export of gold has to be completed on or before 14.11.2021, but due to Covid-19 lockdown and absence of workers for making jewelleries, they could only complete partial exports and could not export the balance quantity on or before 14.11.2021 in spite of their best efforts in doing so. Also workers are just started reporting back to work and it will take another 3-5 months time for making the jewelleries and export thereof. Hence, they are requesting for extension in EOP for the next 3-4 months up to 31.03.2022.

Decision: The Committee examined the statements made by the applicant in its application and it decided to defer the matter and ask the firm to submit current status of their consignment before taking the final decision.

(Action: Applicant)

Case No. 03 M/s. Kores (India) Ltd., Mumbai
F.no. HQRPRCAPPLY00298291AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Extension of EOP against Advance Authorization No.0310825335 dated 30.11.2018.

The applicant stated that they are manufacturer of all office stationery items and exporting regularly to develop under developed countries and generating valuable foreign exchange. They have obtained the subjected advance authorisation for export of pencils against the order received from foreign buyers in South Africa. However, their buyers were completely closed, due to recent Corona Virus (Covid-19) and therefore they had delayed the delivery of their export shipments. Further, due to Covid-19 Pandemic and frequent lockdown in India, export activities led to economic slowdown. Also, logistics has been disrupted and containers were scarce leading to unprecedented increase in shipping and transportation cost making export unviable even the freight charges were nearly 3 to 4 times more than the normal charges. Therefore, they could not afford because of their low value export items. Practically entire 1 year had been wiped out without almost any business. They are a small scale unit and cannot afford to pay Custom duty along with interest on the unfulfilled EO to regularize this advance authorisation. As per Notification No.28/2015-20 dated 23.09.2021 the EOP has been extended up to 31.12.2021. Hence, they are requesting for extension of EOP up to 31.12.2022, so that they fulfil the EO and close the license.

Decision: The Committee having examined the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to allow EOP extension of Advance Authorization No.0310825335 dated 30.11.2018 for a period of 6 months from the date of endorsement subject to payment of composition fee @0.5% per month, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP, of the extension period granted as above, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 04 M/s. Madhubeni Home Appliances Pvt. Ltd., Delhi
F.no. HQRPRCAPPLY00144588AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Regularization of export made beyond EOP against Advance Authorisation No.0510406857 dated 14.06.2018.

The applicant stated that they have availed the facility of above mentioned Advance Authorization for the first time and were not aware of the condition of PN 30 dated 18.10.2017 till RA disallowed their request for redemption. After denial they have requested RA for EO extension and regularisation of this license against exports already done during that period. Due to cancellation of their big export order, they utilized only 31.96% of total import allowed. i.e. 27007.00 KGs of raw material and could not utilize the balance. However, they had exported 40.43%. Then they submitted their

request for redemption of advance authorisation to RA, but it was not considered as their last export was uncounted for EO due to PN No.30 dated 18.10.2017. Thereafter they requested for EO extension after depositing composition fees as required to consider their last export made on 16.07.2019 against import made on 19.09.2018 which expired on 19.03.2019, but not granted. Hence, they are requesting to count the export made beyond EOP and regularise the case.

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 as the item under consideration has already been moved out of appendix 4 and it was there in appendix 4J for some time only. Accordingly, it decided to relax Appendix 4J condition against Advance Authorization No.0510406857dated 14.06.2018 and allowed EOP extension up to 16.07.2019 only for regularization purpose, subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 05 M/s. Pinnacle Clothing Co., Delhi
F.no. HQRPRCAPPLY00221173AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Regularization of export made beyond EOP (within 45 Months & 17 days i.e. up to 16.10.2021) against Advance Authorization No.0510405447 dated 30.01.2018.

The applicant stated that they have obtained the subject advance authorisation with initial EOP of 18 months and got first EOPT extension from RA i.e. up to 24 month (30.01.2020), but when they file for redemption, RA raised deficiency letter against Shipping Bill No.5337369 dated 16.10.2021 and 5340593 dated 16.10.2021 stating that it cannot be considered for EO fulfillment, because these shipping bills are beyond 30 months. They have imported 100% against the above authorisation and completed 100% EO with EOP up to 45 months 17 days. Within 24 months 85.21% against Shipping Bill No.3142676 dated 03.03.2018, 3817436 dated 28.03.2018, 3594957 dated 19.03.2018 and 3647354 dated 11.03.2018. Within 30 months same (85.21%) not any goods shipped due to Covid-19 and lockdown. Buyer postponed order, balance shipment had shipped 14.79% within 45 month 17 days against Shipping Bill Number and cannot considered for EOP because these shipment are beyond 30 months. Their shipment were effected due to Covid-19 and lockdown, buyer postpone order and balance shipment had shipped 14.79% within 45 Months 17 Days against shipping Bill No.5337369 dated 16.10.2021 and 5340593 dated 16.10.2021. They have completed 100% EOP within 45 months 17 days i.e. on 16.10.2021. Hence, it is requested to count the export made beyond EOP and regularise the case.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 16.10.2021 against Advance Authorisation No.0510405447 dated 30.01.2018 only for regularization purpose subject to payment of composition fees @0.5% per month on the unfulfilled FOB value from, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% as on the date of expiry of initial/extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 06 M/s. Jain Recycling Pvt. Ltd., Chennai
F.no. HQRPRCAPPLY00292015AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Extension of EOP against Advance Authorization No.0410165804 dated 05.07.2019.

The applicant stated that they had partnership firm in the name of Jain FGL Metal Industries (Existing) and for which they have advance authorisation for the purpose of Duty Free Import and fulfilling the EO as per Norms fixed by the Committee. They have converted the partnership firm to Private Limited Co in the name of Jain Recycling Private Limited on 10.01.2020. They approached to RA and as advised they applied New IEC on 22.05.2020 and thereafter after conversion filed an application of merger of IEC Merger from Old IEC (AANFJ8614Q) to new IEC (AAECJ7416Q on 13.07.2020 in new DGFT module, whereas application of merger was not reflecting in DGFT system. Their merger of IEC has been approved by RA on 09.02.2021 and further license of Jain FGL was transmitted to Jain Recycling and it was approved on 19.07.2021. During this process they have already lost 386 days by the time almost all license date of export was expired and they were not able to export. They have total 21 advance authorisations in which they are going to fulfill EO as per Notification No.28/2015-20 dated 23.09.2021 except this advance authorisation. Hence, they are requesting for extension of EO against Advance Authorization No.0410165804 dated 05.07.2019.

Decision: The Committee after discussing the matter on the basis of justification submitted by the application, it decided to defer the case and seek a detailed report, including the detail of import and export item from RA, Chennai before taking the final decision.

(Action: Applicant/RA-Chennai)

Case No. 07 M/s. Ball Beverage Packaging (India) Pvt. Ltd., Raigad
F.no. HQRPRCAPPLY00047307AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Extension of EOP against 4 Advance Authorization No.(i) 0310822750 dated 01.08.2018, (ii) 0310821635 dated 12.06.2018, (iii) 0310822749 dated 01.08.2018 and (iv) 0310822172 dated 06.07.2018.

The applicant stated that in the above authorisations they had fulfilled more than 80% of EO against 3 advance authorisations and they have completed 31% in one advance authorisation. However due to Covid epidemic and their IEC being the DEL, they could not fulfil the balance EO neither filed the application for EOP extension. They do not have export orders in hand, they are still exporting the export product mentioned in the advance authorisation but due to expiry of EOP, they are not in a position to consider these exports towards fulfillment of EO of advance authorisations in question. Although vide PN No.67/2015-20 dated 31.03.2020, relief given to advance authorisations where the EOP was expiring between 01.02.2020 to 31.07.2020, but in this instant case EO was expired prior to this time stipulated period. Hence, they are requesting for extension of EOP up to 30.09.2021 or 6 months from the date of decision. Also requested for Waiver from composition fee as per Para 4.42 (e)&(f).

Decision: The Committee having examined the case on the basis of justification submitted by the applicant and discussed the matter at length, it decided to allow EOP extension of 4 Advance Authorization No.(i) 0310822750 dated 01.08.2018, (ii) 0310821635 dated 12.06.2018, (iii) 0310822749 dated 01.08.2018 and (iv) 0310822172 dated 06.07.2018 for a period of 6 months from the date of endorsement subject to payment of composition fees @0.5% per month if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP of the extension period granted as above, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 08 M/s. Godavari Drugs Ltd., Secunderabad
F.no. HQRPRCAPPLY00361968AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: EOP extension against Advance authorization No.0910065287 dated 19.07.2017.

The applicant stated that they have obtained the subject license and started import and manufacturing of export items and also started to make exports. Meanwhile their buyer requested to make shipments partially at very less quantities. So they are forced to get an extension of the EOP up to 30 months (January, 2020). Before expiry of this extended EOP they have completed 65 % EO. Whereas, their order is cancelled in December, 2019 due to pandemic situation in the globe. Therefore, they were not able to complete the EO on time. In this situation they have got export orders against and they are able to fulfill the EO immediately within 4 months. Hence, they are requesting for another 4 months extension of EOP from date of approval.

Decision: The Committee discussed the case at length and observed that EOP had expired in this case before covid pandemic. Accordingly, it found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 09 M/s. Sara Sae Pvt. Ltd., Dehradun
F.no. HQRPRCAPPLY00331180AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: EOP extension against Advance Authorization No.6110001555 dated 18.10.2018.

The applicant stated that they are manufacturer exporter of oilfield equipment and parts. Their average exports to oil producers worldwide had been around Rs.100 crores annually. However, due to Covid-19 Pandemic the oil industry business had severely affected worldwide. The prestigious overseas customers could not lift the orders. But now they are ready to pick up the orders and they are not able to dispatch due to expiry of EOP. They had obtained the above authorisation for supply to STS products Inc, USA. Hence, they are requesting for extension of EOP up to 31.07.2022 for completion of order.

Decision: The Committee having examined the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to allow EOP extension of Advance Authorization No.6110001555 dated 18.10.2018 for a period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted as above, on the unfulfilled FOB Value. This is last and final EOP extension. 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. 10 M/s. Kewin Chemicals Pvt. Ltd., Ahmedabad
F.no. HQRPRCAPPLY00300671AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: 2nd Revalidation against Advance Authorization No.0810146908 dated 02.01.2020.

The applicant stated that they are unable to import the cargo against the subject advance authorisation because of legacy data error in issuing the license.The license query was raised with DGFT department since 26.03.2021 however EGTF department solved the error only on 20.12.2021. Meanwhile, they have received 2nd revalidation from RA on 23.12.2021 and revalidation was valid up to 02.01.2022 which isonly 09 days validity left, which is practically not possible to arrange for the import of cargo in

such a short span. They have fulfilled 100% Export Obligation. Hence, they are requesting for revalidation upto 22.01.2023 for the import of the cargo and to fulfil the formalities.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0810146908 dated 02.01.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 11 M/s. Modicon Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00261478AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of Advance Authorization No.0310832518 dated 30.10.2019.

The applicant stated that they had applied for revalidation of the subject advance authorisation with RA, Mumbai on 04.01.2021, but RA, Mumbai could not process the file on time because of Covid-19 lockdown restrictions and it got delayed. When RA released their revalidation only 7 days left before the expiry for them to make import. Therefore, it was not possible for them to import in short time. Hence, they are requesting for 3rd revalidation to enable them to import of goods.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310832518 dated 30.10.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 12 M/s. Simplex Chemopack Pvt. Ltd., Nagpur
F.no. HQRPRCAPPLY00254048AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of Advance Authorization No.5010002512 dated 18.02.2019.

The applicant stated that the subject advance authorisation was issued for import of "PP Granules", "LDPE" and "UV Stabiliser" for manufacture of export of FIBC, PP Woven Fabrics. They were unable to complete imports to the specified time duration because of the supply chain disruptions caused all over the world due to the Lock down imposed because of the Covid-19 Pandemic. One of the relaxation was granted as per

Notification No.28/2015 dated 23.09.2021 upto 31.12.2021. This notification has only provided relaxation for export period, but the notification does not provide any relaxation for the import period. Since the supply chains were disrupted they have faced immense complication in importing the raw materials and their suppliers were not in a position to make the required supply. They have made exports against the said advance authorisation and are now not eligible to avail Duty Drawback incentive for the completed exports. The disruption of the supply chain is effecting them in multiple ways from one end, they have not been able to completely import duty free raw material against advance authorisation. Further, stated that the industry has been hit by another decision of the policy makers. Through PN No.58/2015 dated 29.01.2020 MEIS has been discontinued for products falling under chapters 61,62 and 63 of ITC HS effective for exports made from 07.03.2019 as ROSCTL scheme has been introduced by those products and make the situation even worse, their product is not included in ROSCTL list of approved products. Hence, are requesting for revalidation of the above mentioned advance authorisation for further period of six months.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of Advance Authorization No.5010002512 dated 18.02.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Nagpur)

Case No. 13 M/s. Simplex Chemopack Pvt. Ltd., Nagpur
F.no. HQRPRCAPPLY00276822AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of Advance Authorization No.5010002534 dated 08.07.2019.

The applicant stated that the subject advance authorisation was issued for import of "PP Granules", "LDPE" and "UV Stabiliser" for manufacture of export of FIBC, PP Woven Fabrics. They were unable to complete imports to the specified time duration because of the supply chain disruptions caused all over the world due to the Lock down imposed because of the Covid-19 Pandemic. One of the relaxation was granted as per Notification No.28/2015 dated 23.09.2021 upto 31.12.2021. This notification has only provided relaxation for export period, but the notification does not provide any relaxation for the import period. Since the supply chains were disrupted they have faced immense complication in importing the raw materials and their suppliers were not in a position to make the required supply. They have made exports against the AA and are now not eligible to avail Duty Drawback incentive for the completed exports. The disruption of the supply chain is effecting them in multiple ways from one end they have not been able to completely import duty free raw material against AA. Further, stated that the industry has been hit by another decision of the policy makers. Through PN No. 58/2015 dated 29.01.2020 MEIS has been discontinued for products falling under

chapters 61,62 and 63 of ITC HS effective for exports made from 07.03.2019 as ROSCTL scheme has been introduced by those products and make the situation even worse, their product is not included in ROSCTL list of approved products. Hence, they are requesting for revalidation of above mentioned AA for further period of six months.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of Advance Authorization No.5010002534 dated 08.07.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Nagpur)

Case No. 14 M/s. Great White Global Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00295498AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of Advance Authorization No.0310828399 dated 16.04.2019.

The applicant stated that they had applied for revalidation on 03.08.2021 after validation of authorisation. However, no approval of revalidation received by them and in the meantime licence period for 2nd revalidation expired on 16.10.2021. They have fulfilled EO 84.79% in quantity-wise and 82.91% in FOB value-wise. Also they are attaining value addition of 15% prescribed minimum in present policy.
Hence, they are requesting for revalidation of complete the balance import quantity.

Decision: The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310828399 dated 16.04.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 15 M/s. Metalloys Recycling Ltd., Mumbai
F.no. HQRPRCAPPLY00287007AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of 3 Advance Authorization No.(i) 0310833431 dated 16.12.2019, (ii) 0310833435 dated 16.12.2019 and (iii) 0310833905 dated 06.01.2020.

The applicant has stated that they executed exports but being a small and medium enterprise (MSME) they had paucity of funds in the Corona times since beginning of

2020 and therefore could not complete the corresponding import quantity of raw materials due to paucity of working capital and insufficient bank finance lines. In case if they had still gone for the imports during the validity of the licenses, they were subjected to heavy loss in interest, container detention and demurrage, which they could ill afford and could have gone sick. To avoid the same, they decided to apply to their bankers for granting them further working capital limits about 7-8 months back which now for which Union Bank has considered their request and sanctioned them further limits. They are awaiting the disbursement any moment after completing the collateral requirements and shall be availing in Max 2-3 months time due to the time taken for completing the procedure of mortgage, guarantees, tri-partite agreements with MIDC, Govt. of Maharashtra. Therefore, due these circumstances just beyond their control, they could not utilise the advance authorisations for import within validity as eligible. They undertake to surrender these licenses after proportionate eligible imports against exports already done till the date of this application. They shall be achieving NFE of over 15%.
Hence, they are requesting for revalidation of above mentioned 3 advance authorisations.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of 3 Advance Authorisation No.(i) 0310833431 dated 16.12.2019, (ii) 0310833435 dated 16.12.2019 and (iii) 0310833905 dated 06.01.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 16 M/s. Merit Polyplast, Mumbai
F.no. HQRPRCAPPLY00283082AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation and pro-rata enhancement of Advance Authorization No.0310828243 dated 09.04.2019.

The applicant stated that they had submitted their request for revalidation after Covid-19 lockdown started to open up to 09.10.2021 to RA, Mumbai. But in Mumbai the restriction to reach in office was too hard and also the attendance in office was restricted. So they are not in position to import the raw material allowed in advance authorisation. As per PN No.10/2015-20 dated 08.06.2020 base on export performance revalidation up to 1 year was allowed. In April, 2021 against Application dated 14.04.2021, they had submitted their request for revalidation, but in RA office also less staff and work from home, they are not able to get reply in time. They had reminded, but did not get any proper reply from RA and meantime their authorisation was expired. They had completed EO 123.25% quantity-wise by exporting 2,46,500 KGs against the license issued for 2,00,000.00 KGs as they have received additional orders also for

same items. They tried to meet higher officer to explain the matter and get support by way of revalidation. But lockdown restrictions it went happened and they have not option to approach to HO for some support but that also till date waiting.
Hence, they are requesting for revalidation to get some support to cover additional expense occurred in Covid-19 period and also complete the orders they have in hand.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of Advance Authorization No.0310828243 dated 09.04.2019 a further period of 6 months from the date of endorsement. The request of the applicant for Pro-rata enhancement will be processed by RA as per the provisions of Policy/HBP. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 17 M/s. Merit Polymers Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00283072AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation and pro-rata enhancement of Advance Authorization No.0310831115 dated 21.08.2019.

The applicant stated that they had submitted their request for revalidation after Covid-19 lockdown started to open up to 09.10.2021 to RA, Mumbai. But in Mumbai the restriction to reach in office was too hard and also the attendance in office was restricted. So they are not in position to import the raw material allowed in advance authorisation. As per PN No.10/2015-20 dated 08.06.2020 base on export performance revalidation up to 1 year was allowed. In February, 2021 against file dated 19.08.2019, they had submitted their request for revalidation, but in RA office also less staff and work from home, they are not able to get reply in time. They had reminded, but did not get any proper reply from RA and meantime their authorisation was expired. They tried to meet higher officer to explain the matter and get support by way of revalidation. But lockdown restrictions it went happened and they have not option to approach to HO for some support but that also till date waiting. Hence, they are requesting for revalidation to get some support to cover additional expense occurred in Covid-19 period and also complete the orders they have in hand.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of Advance Authorization No.0310831115 dated 21.08.2019 a further period of 6 months from the date of endorsement. The request of the applicant for Pro-rata enhancement will be processed by RA as per the provisions of Policy/HBP. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 18 M/s. Merit Polyplast, Mumbai
F.no. HQRPRCAPPLY00283243AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation and pro-rata enhancement of Advance Authorization No.0310830227 dated 11.07.2019.

The applicant stated that they had submitted their request for revalidation after Covid-19 lockdown started to open up to 09.10.2021 to RA, Mumbai. But in Mumbai the restriction to reach in office was too hard and also the attendance in office was restricted. So they are not in position to import the raw material allowed in advance authorisation. As per PN No.10/2015-20 dated 08.06.2020 base on export performance revalidation up to 1 year was allowed. In June, 2021 against Application dated 17.07.2021, they had submitted their request for revalidation, but in RA office also less staff and work from home, they are not able to get reply in time. They had reminded, but did not get any proper reply from RA and meantime their authorisation was expired. They had completed EO 112.27% quantity-wise by exporting 2,24,550 KGs against the license issued for 2,00,000.00 KGs as they have received additional orders also for same items. They tried to meet higher officer to explain the matter and get support by way of revalidation. But lockdown restrictions it went happened and they have not option to approach to HO for some support but that also till date waiting.
Hence, they are requesting for revalidation to get some support to cover additional expense occurred in Covid-19 period and also complete the orders they have in hand.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of Advance Authorization No.0310830227 dated 11.07.2019 for a further period of 6 months from the date of endorsement. The request of the applicant for Pro-rata enhancement will be processed by RA as per the provisions of Policy/HBP. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 19 M/s. Namco Industries Pvt. Ltd., Raigad
F.no. HQRPRCAPPLY00301580AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of Advance Authorization No.0310825845 dated 20.12.2018.

The applicant stated that they had completed EO within 18 months from the date of issue of the subject authorization on 20.06.2020. The letter dated 23.11.2019 submitted the physical export statements along with a request for revalidation in ANF-4D seeking revalidation for a period of 6 months. The said request was made since the applicant

was unable to import goods due to financial constraints and in view of the impending expiry of the AA on 20.12.2019. Vide letter dated 17.12.2019, RA Mumbai informed that revalidation cannot be considered because of IEC is in defaulter. Subsequently, RA Mumbai has placed the applicant's name in DEL purportedly on understanding that the applicant has not paid the differential duty and interest and penalty in furtherance to the Demand Notice No.03874000008 dated 06.05.215 with respect to AA No.0310746001 dated 20.08.2013 and Demand Notice No.0395100059AM2041 dated 08.04.2019 with respect to AA No.-310786920 dated 16.07.2014. In terms of the provision of para 4.28 the applicant remitted the differential customs duty and penalty with interest. This duty and interest and penalty was paid by them in the year 2018-19 itself. The RA did not remove the said AA No.0310746001 dated 20.08.2013 from the list of demand notice and continued to remain in the DEL till 16.10.2020. The applicant has paid the duty with interest and penalty with respect to AA No.0310746001 dated 20.08.2013 in the year 2018 and on Sept.2019. The RA ought to have removed at least the above mentioned AA from the list of default. As regard AA No.0320786920 dated 16.07.2014, the entire delay was caused due non-ratification of norms. The applicant had discharged EO well within the EO period. The applicant was unable to get the AA redeemed and was unable to deposit the composition fee as per the procedure laid down in the HB due to the aforementioned reason. The applicant was also unable to get the benefit of PN No.57/2015-20 & 67 both dated 31.03.2020 for the purpose of getting the AA's revalidated, despite making requests to RA Mumbai. Now seeking Revalidation of AA No.0310825845 dated 20.12.2018 for import of goods.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310825845 dated 20.12.2018. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 20 M/s. Valiant Organics Ltd., Mumbai
F.no. HQRPRCAPPLY00279764AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of Advance Authorization No.0310831932 dated 01.10.2019.

The applicant stated that they had fulfilled the EO against the subject advance authorisation. The original import validity of this license was 01.10.2020 after that they had been granted 1 year extension from RA till 01.10.2021. The delay has happened to import their raw material because usually take Bond Waiver/No Bond Certificate against their Advance Licence and then import the material, e-BRC against this file uploaded on DGFT site by the month of March 2020, in which lockdown has been announced by the government and file remains to submit. After that they had submitted the license for amendment online portal and then after for import revalidation they had got the import

date revalidated till 01.10.2021 to 12.11.2021 by the RA. Hence, they are requesting revalidation for further period of six months to import the goods.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310831932 dated 01.10.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 21 M/s. Galaxy Surfactants Ltd., Raigad
F.no. HQRPRCAPPLY00322470AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of Advance Authorization No.0310828099 dated 02.04.2019.

The applicant has stated that the initial validity of the advance authorisation was expired on 02.04.2020 and as per PN No.67/2015-20 dated 31.03.2020 it is automatically extended by 6 months i.e. up to 02.10.2020. Since the authorisation was valid, they have made a request to RA for issuance of 3rd ARO vide letter dated 19.09.2020. They have requested on email for issuance of ARO letter as they are unable to visit due to Covid-19. They have sent multiple requests on emails for the same but unfortunately no respond received from RA, Mumbai. Meanwhile, the extended validity expired on 02.10.2020. From January, 2021 DGFT portal initiated mandatory process for updating online validation for the license details. They initiated their request for validation on 05.03.2021 wherein it is found that the data is not matching with physical documents issued by the DGFT and online data showing on DGFT portal. Currently, the on portal showing status is "In process". In the process the final validity of the license is expired on 02.04.2021. Hence, they are requesting for revalidation of further 12 months extension to fulfil their import i.e.Ethylene Oxide=102400 KGs.

Decision: The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310828099 dated 02.04.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 22 M/s. Galaxy Surfactants Ltd., Raigad
F.no. HQRPRCAPPLY00310952AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of Advance Authorization No.0310828123 dated 03.04.2019.

The applicant has stated that the initial validity of the advance authorisation was expired on 02.04.2020 and as per PN No.67/2015-20 dated 31.03.2020 it is automatically extended by 6 months i.e. up to 02.10.2020. Since the authorisation was valid, they have made a request to RA for issuance of 1st ARO vide letter dated 26.06.2020. In response ARO was issued by RA vide mail dated 05.08.2020. They verified their application details with ARO where it is found that ARO quantity was mismatched by 100 mt i.e. ARO requested quantity was 190 mt whereas issuance quantity was 90 mt. Further it was observed that there was mismatched in validity date of the ARO i.e. the correct date was 02.04.2021 whereas ARO date was 02.04.2020. It may be a typo error in both the cases. On same date i.e.05.08.2020 they have requested RA for rectifications in validity and quantity as they are unable to visit DGFT office to Covid-19. They have sent multiple requests on emails for amendments but unfortunately no respond received from RA, Mumbai. On 30.09.2020 they have made a second request for issuance of ARO for 127 mt and in response they have received both the AROs on 14.10.2020. It was observed that the first ARO issuance date was 19.08.2020 whereas they have received it on almost in two months i.e. 14.10.2020 with correct amended quantity and value but expired on 02.10.2020. Therefore they could not utilized the AROs. From January, 2021 DGFT portal initiated mandatory process for updating online validation for the license details. They initiated their request for validation on 05.03.2021 wherein it is found that the data is not matching with physical documents issued by the DGFT and online data showing on DGFT portal. Currently, the on portal showing status is "In process". In the process the final validity of the license is expired on 02.04.2021. Hence, they are requesting for revalidation of further 12 months extension to fulfil their import i.e.Ethylene Oxide=310000 KGs.

Decision: The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310828123 dated 03.04.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 23 M/s. Esquire Multiplast Pvt. Ltd., Kerala
F.no. HQRPRCAPPLY00322327AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of Advance Authorization No.1010060286 dated 30.09.2019.

The applicant stated that they have been granted the subject authorisation on SION basis for import of PP Granules against export of Articles made out of Polypropylene under SION No.H30 by RA. They have opted prior exports and after completing export obligation, they have been granted bond waiver along with revalidation and Pro-rata

amendment in quantity as well as value in proportion to actual export made. Due to Covid-19 pandemic situation there was delay in getting realization made. Apart from date in realization, there was a huge delay in getting e-BRC uploaded by their Banker due to various reasons related to technical as well as management's side of the bank. Therefore, there was some delay in submission of request for Bond Waiver, Pro-rata enhancement and revalidation. They have submitted EO documents along with Bond Waiver application and revalidated upto 30.09.2021. In this revalidation they got only 40 days to complete the import. They have completed prior exports and obtained Bond Waiver along with revalidation to complete the import in proportion to exports already completed. Hence, they are requesting for onetime six months revalidation to complete the imports against this authorization.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of Advance Authorization No.1010060286 dated 30.09.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Cochin)

Case No. 24 M/s. J. K. Sons Engineers Pvt. Ltd., Kolkata
F.no. HQRPRCAPPLY00326873AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of Advance Authorization No.0210209709 dated 23.01.2020.

The applicant has stated that the EO was fixed for 450.00 MTs INR 51041025/USD 724500.00, whereas they made excess export for 880.100 MTs INR 1131860.60 /USD 1538361.19 and thus they entitled for export quantity for import item No.1 for 774.488 MTs and for item No.2 for 184.821 MTs. RA, Kolkata has enhanced the same in licence in quantity and value against of which One ARO were issued earlier for 396.00 and 94.00 MTs and licences being revalidated till 23.01.2022. Against this Advance licence they have applied for Invalidation which was granted under amendment sheet No.2. But the supplier is insisting for ARO and not Invalidation. They have applied for cancellation of the same in RA and it is under consideration in RA. After having cancellation order they shall again apply for ARO. There are still balance of raw material in Serial No.1 for 378.49 MTs and Serial No.2 for 90.82 MTs. However, the license is expiring on 23.01.2022. Getting cancellation order and again requesting for ARO, it is a long process and meantime licence validation has been expired on 23.01.2022.
Hence, they are requesting for revalidation for a further period of six months to complete the balance import.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of

endorsement of Advance Authorisation No.0210209709 dated 23.01.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 25 M/s. Usha Diaries, New Delhi
F.no. HQRPRCAPPLY00265133AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of DFIA No.0510389478 dated 08.07.2014.

The applicant stated that the subject DFIA was issued with validity of one year i.e. up to 30.07.2015. Post exports, they had applied for transferability of the license in February 2015, which was endorsed and DFIA received by them on 23.12.2015 with validity of only till 31.01.2016 i.e. 36 days only. They immediately approached Customs for registration but the same was denied due to mismatch of data transmitted by DGFT to Customs. Resultantly validity of DFIA expired. They had applied to RA for revalidation and continued pursuing for the needful to be done. Meanwhile, their case was placed in PRC Meeting No.25/AM18 held on 06.12.2017 (Case No.11, Sl.No.27), wherein it was remanded to RA vide PN 38 dated 16.04.2017 advising/instructing to allow revalidation of Authorization/Scrip for equal period for which it was in the custody of Government agencies and due to that reasons it could not be utilized. The RA vide letter dated 30.07.2018 informed them that the PRC decision was not applicable to them and the case has been rejected. They had approached RA about not taking cognizance of the PRC decision, however, they awaiting response after number of attempts till date.
Hence, they are requesting for revalidation of above DFIA for a period of 6 months.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant decided to remand back the case to RA Delhi for taking decision as per provisions of the FTP/HBP.

In case RA Delhi is not able to decide the case, it may send the case back to PRC with full justification.

Action: Applicant/CLA-New Delhi)

Case No. 26 M/s. CMR-Toyotsu Aluminium India Pvt. Ltd., New Delhi
F.no. HQRPRCAPPLY00259842AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of DFIA No.0510415787 dated 09.11.2020.

The applicant stated that they were granted the subject DFIA having import validity till 30.11.2021. While clearance of import shipment from Customs, it had come to notice that CIF value of each import item were wrongly mentioned thereby and they were not

allowed to make import of Silicon. They immediately approached RA for necessary amendment in CIF values on 24.11.2020 but their request was not accepted by RA due to migration of Advance Authorization /EPCG /DFIA online modules to the new IT environment. New IT module came into operation by end of December, 2020 having neither facility of amendment in DFIA nor hard copy of applications were accepted to carry out amendment manually because manual process of amendment was withdrawn. Due to non-provision of amendment in DFIA in new IT Module and Covid-19 lockdown scenario prevalent in international market as well as in India, the said DFIA could not be utilized for import and lying as it is, having adverse impact in terms of loss of customs duty to a manufacturer who had utilized duty paid material while making exports in toughest situation when most of world was locked down. Hence, they are requesting for revalidation of above DFIA for further period of one year till 30.11.2022 instead of 30.11.2021.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of DFIA No.0510415787 dated 09.11.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 27 M/s. CMR Nikkei India Pvt. Ltd. New Delhi
F.no. HQRPRCAPPLY00253282AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of DFIA No.0510415747 dated 05.11.2020.

The applicant stated that they were granted the subject DFIA having import validity till 30.11.2021. While clearance of import shipment from Customs, it had come to notice that CIF value of each import item were wrongly mentioned thereby and they were not allowed to make import of Silicon. They immediately approached RA for necessary amendment in CIF values on 24.11.2020 but their request was not accepted by RA due to migration of Advance Authorization /EPCG /DFIA online modules to the new IT environment. New IT module came into operation by end of December, 2020 having neither facility of amendment in DFIA nor hard copy of applications were accepted to carry out amendment manually because manual process of amendment was withdrawn. Due to non-provision of amendment in DFIA in new IT Module and Covid-19 lockdown scenario prevalent in international marke: as well as in India, the said DFIA could not be utilized for import and lying as it is, having adverse impact in terms of loss of customs duty to a manufacturer who had utilized duty paid material while making exports in toughest situation when most of world was locked down.
Hence, they are requesting for revalidation of above DFIA for further period of one year till 30.11.2022 instead of 30.11.2021.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of DFIA No.0510415747 dated 05.11.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 28 M/s. CMR Nikkei India Pvt. Ltd. New Delhi
F.no. HQRPRCAPPLY00253315AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of DFIA No.0510415788 dated 09.11.2020.

The applicant stated that they were granted the subject DFIA having import validity till 30.11.2021. While clearance of import shipment from Customs, it had come to notice that CIF value of each import item were wrongly mentioned thereby and they were not allowed to make import of Silicon. They immediately approached RA for necessary amendment in CIF values on 24.11.2020 but their request was not accepted by RA due to migration of Advance Authorization /EPCG /DFIA online modules to the new IT environment. New IT module came into operation by end of December, 2020 having neither facility of amendment in DFIA nor hard copy of applications were accepted to carry out amendment manually because manual process of amendment was withdrawn. Due to non-provision of amendment in DFIA in new IT Module and Covid-19 lockdown scenario prevalent in international market as well as in India, the said DFIA could not be utilized for import and lying as it is, having adverse impact in terms of loss of customs duty to a manufacturer who had utilized duty paid material while making exports in toughest situation when most of world was locked down.
Hence, they are requesting for revalidation of above DFIA for further period of one year till 30.11.2022 instead of 30.11.2021.

Decision: The Committee discussed the case on the basis of submission made by the applicant and observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of DFIA No.0510415788 dated 09.11.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 29 M/s. CMR-ToyotsuAluminium India Pvt. Ltd. New Delhi
F.no. HQRPRCAPPLY00259821AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of DFIA No.0510415474 dated 12.10.2020.

The applicant stated that they were granted the subject DFIA having import validity till 30.10.2021. While clearance of import shipment from Customs, it had come to notice that CIF value of each import item were wrongly mentioned thereby and they were not allowed to make import of Silicon. They immediately approached RA for necessary amendment in CIF values on 24.11.2020 but their request was not accepted by RA due to migration of Advance Authorization /EPCG /DFIA online modules to the new IT environment. New IT module came into operation by end of December, 2020 having neither facility of amendment in DFIA nor hard copy of applications were accepted to carry out amendment manually because manual process of amendment was withdrawn. Due to non-provision of amendment in DFIA in new IT Module and Covid-19 lockdown scenario prevalent in international market as well as in India, the said DFIA could not be utilized for import and lying as it is, having adverse impact in terms of loss of customs duty to a manufacturer who had utilized duty paid material while making exports in toughest situation when most of world was locked down.
Hence, they are requesting for revalidation of above DFIA for further period of one year till 31.10.2022 instead of 31.10.2021.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of DFIA No.0510415474 dated 12.10.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 30 M/s. Louis Dreyfus Company India Pvt. Ltd., Gurgaon
F.no. HQRPRCAPPLY00247636AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Waiver of procedural requirement as per PC No.57 dated 25.01.2018 against 4 Advance Authorization No.(i) 0510411511 dated 16.08.2019, (ii) 0510411623 dated 26.08.2019, (iii) 0510411624 dated 26.08.2019 and (iv) 0510411625 dated 26.08.2019 for regularization purpose.

The applicant stated that they had obtained the above 4 advance authorisations from CLA Delhi for import of crude edible oils against export of refined edible oil under SION E121. First export will take place and after grant of EODC only import will be allowed as per Policy Circular No.13 dated 29.06.2005. They had submitted their request for EODC, but their request was rejected by CLA-New Delhi on the grounds that Pre-export condition was removed vide Policy Circular No.57/2015-2020 dated 25.01.2018. Further stated that the Advance Authorisations were obtained on the basis of Policy Circular No.13 dated 29.06.2005 and as per conditions given on SION and advance authorisation. They had taken up this business venture considering duty exemptions and subsequently all business plans were scheduled. However, due to stiff competition

and bear minimum profit margins in international trade, if duty exemptions entitled to exporters are not given, it would be real difficult to sustain the customer and many result in losing the export business.
Hence, they are requesting for waiver of procedural requirement as per Policy Circular No.57 dated 25.01.2018 against the above mentioned 4 Advance Authorizations and issuance of EODC.

Decision: The Committee went through the statements made by the firm and noted that the policy change has already been effected since January 2018 and AAs have been issued after that. Moreover 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 of the firm.

(Action: Applicant)

Case No. 31 M/s. Tinna Rubber & Infrastructure Ltd., New Delhi
F.no. HQRPRCAPPLY00291428AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Waiver of interest on custom duty on imports against 3 Advance Authorization No.(i) 0510404339 dated 18.10.2017, (ii) 0510406372 dated 09.05.2018 and (iii) 05104045014 dated 20.10.2017.

The applicant stated that as per the above authorizations they have imported all materials but could not meet full export obligation. They have exported 51% against 0510404339 dated 18.10.2017, 13% against 0510406372 dated 09.05.2018 and 27% against 0510405014 dated 20.10.2017. This is due to sudden fall in export order on account of exorbitant increase in sea freights. Further due to Covid-19 pandemic, their entire business had suffered huge financial crunch and it took longer than expected time. They have deposited customs duty as per the tariff of import items to redeem the Advance Authorization. Hence, they are requesting for waiver of interest on customs duty on imports against the above mentioned 3 advance authorisations.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 32 M/s. Roy Cashew Products, Kerala
F.no. HQRPRCAPPLY00320438AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To count the export of 3 Shipping Bills No.(i) 1078660 dated 23.11.2017, (ii) 1215221 dated 29.11.2017 & (iii) 1575610 dated 15.11.2017 against Advance

Authorization No.5310019291 dated 13.03.2017 for regularization and redemption purpose instead of Advance Authorization No.5310019024 dated 15.06.2016.

The applicant stated that they have so far obtained 32 advance authorisations in the past and have fulfilled requisite EO and 31 cases have been closed/redeemed except this case. They were doing all import and export activities through Tuticorin Sea Port so far but due to some administrative inconvenience they have shifted further exports through Cochin Sea Port i.e. 11/2017. Since then the CHA in Cochin Port by clerical error has endorsed AA No.5310019024 dated 15.06.2016 in all shipping bills even after fulfilment of specific EO, without knowing the details of another AA No.5310019291 dated 13.03.2017. This inadvertent error could be noticed only in the beginning of 2018, by this time 5 S/Bills have been endorsed in excess against the above said earlier AA. They could hardly make few more exports only due to shortage of Capital and Flood in 2018 and followed by Covid-19 issues. Now they are seeking to consider 3 S/Bills which were endorsed in excess of EO against AA No.5310019024 dated 15.06.2016 for fulfilment of EO against another AA No.5310019291 dated 13.03.2017 for regularization and closure.

Decision: The Committee discussed the case in detail and noted that there is merit in firm's contention and there appeared to be a genuine mistake. Therefore the Committee decided to consider the export made vide above mentioned 3 Shipping Bills against Advance Authorization No.5310019291 dated 13.03.2017 instead of Advance Authorization No.5310019024 dated 15.06.2016 subject to following conditions:

i. RA shall ensure that above shipping bills has not been taken into account in any other advance authorization for discharge of export obligation.
ii. The applicant would submit an affidavit-cum-indemnity bond in order to indemnify the Government for any harm or loss occurring due to utilization of these shipping bills towards fulfillment of EO against Advance Authorisation No.5310019291 dated 13.03.2017.
iii. Composition fee of Rs.200/- per shipping bill shall be imposed.

(Action: Applicant/RA-Trivandrum)

Case No. 33 M/s. Brij Nivesh, Jaipur
F.no. HQRPRCAPPLY00324205AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Time waiver of RCMC for 1 year from April 2020 to March 2021 or Allow GJEPC to issue the RCMC for the previous year.

The applicant has stated that they have been the member for GJEPC since 2012 and have been holding its membership till date with renewals for every year. They have also been holder of RCMC since 2012 and using export incentive by buying gold duty free from nominated agency MMTC Jaipur. During previous year April 2020 to March 2021

due to omission and unusual Covid circumstances, they could only renew their yearly GJEPC membership and application for RCMC submission got skipped. During this period they had purchased 5 Kg of Gold under duty free scheme from MMTC, Jaipur and all due formalities were completed in timely manner of export within 90 days and submission of EBRC and custom attested formalities. Now to release their bank guarantee of 5 Kg Gold duty amount (appro. 35 lacs), valid RCMC is also one of the FTP requirement. Unfortunately due to Covid and then due to misunderstanding of extension Notification No.60/2019-20 got omitted by them. Now they are seeking time waiver of RCMC for one year from April 2020 to March, 2021 so they could complete formalities with nominated agency-MMTC or allow GJEPC to issue the RCMC for previous year since they were already members of GJEPC and eligible for the same.

Decision: The Committee having examined the case based on the submission made by the applicant and discussed the matter at length and it decided to defer the case to seek a detailed report, from GJEPC as well as MMTC, Jaipur in the matter before taking the final decision.

(Action: Applicant/PRC)

Case No. 34 M/s. Atlas Machines (India), Mumbai
F.no. HQRPRCAPPLY00094844AM21
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To allow MEIS benefit 3 Shipping Bill No.5019980 dated 27.03.2017, 5020551 dated 27.03.2017 & 6395295 dated 30.05.2017.

This is deferred case of PRC Meeting No.02 dated 13.04.2022 (Case No.38), wherein the Committee decided the case for further examination. The applicant stated that as per standard procedure for filing a MEIS application, they submitted the same online along with the required documents. However, their claim amount was kept as NIL i.e. 0.00. On checking the same, it was found that the last date of filing the application was in May 2020. But on realistic grounds, they could not do the same as they received the copy of BRC only on 16.12.2020. The delay caused by the bank was due to lock down, owing to the global pandemic of Covid-19. Hence, they are requesting to allow MEIS benefit against 3 Shipping Bill No.(i) 5019980 dated 27.03.2017, (ii) 5020551 dated 27.03.2017 and (iii) 6395295 dated 30.05.2017. Hence, they are requesting to allow MEIS benefit against the above mentioned 3 shipping bills.

Decision: The Committee discussed the case on the basis of 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 of the firm.

(Action: Applicant)

Case No. 35 M/s. Worldwide Tradelinks, Ludhiana

F.no. HQRPRCAPPLY00260202AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Revalidation of 2 MEIS Scrip No.3019041498 dated 16.07.2019 & 3019040963 dated 26.09.2019.

This is deferred case of PRC Meeting No.19/AM22 held on 30.12.2021 (Case No.23), wherein the Committee decided to defer the case and seek a detailed report from RA, Ludhiana with current status from DRI. The applicant stated that the above 2 MEIS scrips got expired due to ongoing investigation of DRI since June 2019 and DRI directed different authorities including DGFT and Customs to withhold export incentives and accordingly their firm was put in DEL against DRI letter No.DRI/LDZU/856/INT-3/ENQ-1/2019/1371 dated 21.06.2019 and simultaneously into alert No.13450 dated 15.09.2020 by Customs. They filed a WP No.5305/2021 in the High Court of Punjab and Haryana at Chandigarh regarding registration of already issued licenses and the Court decision dated 29.07.2021 directed the respondents authorities to register the duty credit scrips in accordance with law within the period of 15 days from the date of direction and also directed them to deposit Rs.1 crore and Security Bond /Guarantees of Rs.1,75,43,947/- within one month above the amount of Rs.50 lakhs already submitted.
The same was submitted to Tughlakabad Customs within prescribed time on the basis of it, they wrote to DRI, Ludhiana on the basis of it Customs as well as DGFT has withdrawn their name from alert /DEL. Hence, requested to revalidate the above MEIS so that they can able to get them utilized.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and observed that due to alert issued by Customs, firm was not able to utilize these scrips. Now the firm has deposited a sum of Rs 1 Cr and surety of Rs 1.75 Cr to customs authorities, as per orders of Hon'ble High Court of Punjab and Haryana. Accordingly, the Committee decided to allow revalidation for a period of six months from the date of endorsement of 2 MEIS Scrip No.3019041498 dated 16.07.2019 and 3019040963 dated 26.06.2019. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 36 M/s. R. D. Engineers (India) Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00275429AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To allow MEIS benefit against Shipping Bill No.5000436 dated 22.03.2018.

The applicant has stated that they had obtained MEIS No.0319314433 dated 23.03.2021 for 2 S/Bills but the same licence data is not reflected in Customs (INNSA1) port. When they enquired with the customs and RA and it came to notice that the two shipping bills are of different port and then advised by the RA to split up the licence.

Accordingly, the initial Licence No.0319314433 dated 23.03.2021 was cancelled by the RA and vide letter dated 15.06.2021 disallowed the S/Bill No.5000436 dated 22.03.2018 for making fresh application. When they tried to file as allowed, it showing as time barred. Therefore, they are requesting to consider the S/Bill No.5000436 dated 22.03.2018 as per initial submission and allow MEIS benefit.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and accordingly, it decided to reject the request of the firm.

(Action: Applicant)

Case No. 37 M/s. Deepmala Foods, Gujarat
F.no. HQRPRCAPPLY00263575AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Waiver of late cut against 2 Shipping Bill No.5426056 dated 14.04.2017 & 5448109 dated 16.04.2017.

The applicant stated that they have made MEIS application for the shipping bills of 2017-18, but at that time due to some reasons in HS Code this selected shipping bills MEIS claim not processed from RA, Rajkot and they have been issued disallowed certificate. They have been trying to claim MEIS on that shipping bills many times but it did not work. Now, when again they made MEIS file for this shipping bills, but in new application it shows 100% cut. They are requesting for late cut of 15-20% and processed remaining MEIS claim on this shipping bills.

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 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 of the firm.

(Action: Applicant)

Case No. 38 M/s. Tokyo Plast International Ltd., Gandhidham
F.no. HQRPRCAPPLY00303161AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To allow MEIS claim against 36 time barred shipping bills pertaining to the year 2016-17, 2017-18 and 2018-19.

They have stated that while creating the file they found that MEIS duty credit is 100% cut. The delay in applying for MEIS is due to the late receipts of EBRC. They were unable to apply for MEIS benefits for several shipping bills because of lockdown. They were all working from home during the Covid-19 pandemic and due to restrictions in their area they could not communicate and scrutinize documents and also lack of

telephonic and internet connectivity. The last date for filling MEIS application was 31.12.2021. Now they are seeking to consider their request and allow them MEIS benefit against the said shipping bills with 10% cut.

Decision: The Committee discussed the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 39 M/s. Tokyo Plast International Ltd., Gandhidham
F.no. HQRPRCAPPLY00301107AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To allow MEIS claim against time barred 15 shipping bills pertaining to the year 2018-19, 2019-20.

They have stated that while creating the file they found that MEIS duty credit is 100% cut. The delay in applying for MEIS is due to the late receipts of EBRC. They were unable to apply for MEIS benefits for several shipping bills because of lockdown. They were all working from home during the Covid-19 pandemic and due to restrictions in their area they could not communicate and scrutinize documents and also lack of telephonic and internet connectivity. The last date for filling MEIS application was 31.12.2021. Now they are seeking to consider their request and allow them MEIS benefit against the said shipping bills with 10% cut.

Decision: The Committee discussed the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 40 M/s. Sanjivani Paranteral Limited, Mumbai
F.no. HQRPRCAPPLY00315360AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To allow MEIS benefit against Shipping Bill No.9196412 dated 01.08.2016.

This is deferred case of PRC Meeting No.02/AM23 held on 13.04.2022 (Case No.34), wherein the Committee decided to defer the case for further examination. The applicant stated that they had done a shipment of "Capreomycin Injection" to Russia vide shipping bill no.9196412 dated 01.08.2016. Due to financial crunches of overseas buyer they haven't made their payment on time and after the long follow-up with the buyer, they received the payment on 09.11.2020 i.e. beyond the time limit of 3 years. The e-BRC against the same was uploaded by bank on 04.01.2022. After the availability of e-BRC they were trying to file the MEIS application but they were getting the value as Nil.

Hence, they are requesting to allow MEIS benefit against shipping bill no.9196412 dated 01.08.2016 without any late cut.

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 of the firm.

(Action: Applicant)

Case No. 41 M/s. Diversey India Hygiene Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00266296AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To allow MEIS benefit against 175 shipping bills pertaining to the period 2016-17 and 2017-18 and SEIS benefit for the period 2017-18 which is time barred due to their name in DEL list.

The applicant stated that during the year 2016-17 and 2017-18 they made physical exports and service exports and filed their consent to avail MEIS/SEIS benefit. However, unfortunately, they were in DEL list as per clause 2(ii) of Trade Notice No.30/2018-19 dated 11.09.2018. They were not in a position to file MEIS/SEIS applications. IT took long time for them to come out of the DEL list and by the time they were out of DEL, time for making application was time barred. Further stated that until issue of above trade notice, the exporter was in a position to file their MEIS/SEIS application through online module even though the name of exporter appears in DEL list and in such cases the file number was generated and actual benefit was extended to the exporter only on the grant of abeyance or removal the entry from DEL list. Hence they are requesting to allow them to file MEIS benefit against 175 shipping bills pertaining to the period 2016-17 and 2017-18 and SEIS benefit for the period 2017-18.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length. The Committee noted that there is merit in the case as the firm was in DEL for the period of 3 years. Accordingly, it decided to allow MEIS benefit against 175 shipping bills pertaining to the period 2016-17 and 2017-18 with 10% late cut on the entitlement and SEIS benefit for the period 2017-18 with 10% late cut on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant /RA-Mumbai / PC-3 for necessary updation in the System)

Case No. 42 Reliance life Sciences Pvt. Ltd., Mumbai
F.no. 01/60/162/551/AM21/PRC
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Relaxation in Para 3.01 (b) and 3.01(g) of HBP 2015-20 to allow manual feeding in order to claim MEIS benefit against Shipping Bill No.3445256 dated 13.03.2018.

The applicant stated that they have exported Normal Immunoglobulin (ITC HS-3002 12 90) under the subjected shipping bill. However, the shipping bill is showing as cancelled in EPDMS due to bank is unable to generate e-BRC and upload on DGFT Server. In spite of the fact that they have realized the export proceeds for the referred shipping bill. In the payment confirmation, Bank has clearly mentioned that they have received the export proceeds towards the said shipping bill but unable to generate e-BRC as it is showing cancelled in EPDMS. They are continuously following with ICEGAE and authorised dealer for almost 2 years for redressal of the issue but did not get any possible solution and it remains as it is. They also approached RA, Mumbai with manual application for grant of MEIS benefit but rejected their application on grounds that DGFT system does not permit manual application. Now they are seeking relaxation under para 3.01 (b) and 3.01(g) of HBP 2015-20 to allow to file MEIS application manually.

Decision: The Committee discussed the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and accordingly, it decided to reject the request of the firm.

(Action: Applicant)

Case No. 43 M/s. Sreepriya Exports Pvt. Ltd., Kolkata
F.no. HQRPRCAPPLY00295615AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To allow ROSCTL benefit for the period 2018-19 (5 shipping bills), 2019-20 (110 shipping bills) and 2020-21 (50 shipping bills) wherein the shipping bills were processed under MEIS scheme.

The applicant stated that ROSCTL Scheme was introduced for Chapter 61, 62 & 63 in place of MEIS scheme w.e.f. 09.03.2019. All shipping bills processed after 09.03.2019 were under MEIS scheme instead of new Scheme presuming ROSCTL software at Customs may not have been active capturing shipments under ROSCTL Scheme. Customs Authorities also never raised any objection or query for this inadvertent error and continued to allow shipping bills processing under old MEIS scheme. After a certain period vide PN 58 dated 29.01.2020, MEIS application for the said chapters were stopped and the could not understand the reason in spite of inbuilt provisions under para 4.95(g) of the PN 58, DGFT online system shall electronically populate the entitlements per shipping bill including adhoc incentive reduce /adjust MEIS wherever already granted. All their shipping bills never got populated in the online system whenever they tried to make online system and wanted to claim ROSCTL scrips for these shipping bills passed under MEIS scheme. Application for MEIS /ROSCTL scheme were also discontinued for a certain period due to Covid-19. When ROSCTL application stated, they found that all their shipping bills shown in the repository does

not shown at ROSCTL platform resulting non-acceptance of their application. This is due to shipping bills processed under old scheme. Hence, they are requesting to allow shipping bills made under MEIS scheme into ROSCTL scheme after populating such shipping bills in DGFT online system for getting this legitimate due to them.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee decided to refer the matter to PC 3 for its examination and resolution.

(Action: Applicant/ PC 3)

Case No. 44 M/s. Sustainably Crafted Clothing Pvt. Ltd., Tamil Nadu
F.no. HQRPRCAPPLY00302886AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To allow ROSCTL benefit against 7 shipping bills for the period 2020-2021 wherein scheme code was taken as '0' instead of '60'.

The applicant stated that their clearing agent while generating the Shipping Bills for FY 2020-21 cleared the same under Scheme code "MEIS" instead of ROSCTL. However, the intention of claiming the Chapter 3 was "Yes" in all shipping bills (clearing done under scheme code 0 instead of 60). Now these shipping bills are not getting transferred from ICEGATE to DGFT portal and they are unable to claim the benefit. The have approached Bangalore Customs but informed that they cannot made any amendment to EDI shipping bills.ROSCTL was operational for the first time they are unaware of the scheme code change in ICEGATE and hence their CHA inadvertently selected MEIS instead of ROSCTL. Further the applications for ROSCTL was opened only in April, 2020 and they did not realise this portal requirement as they were not able to make any portal application. They have already approached to RA, Bangalore, DGFT helpdesk and Bangalore Customs to amend the scheme code in the shipping bills. During the process of retransmission from ICEGATE to DGFT site due to incorrect scheme code, the shipping bills have been transferred to MEIS module wherein they are unable to claim the incentive as the system is giving Error "Could not be copies ITC/HSN Code, country of Export is not eligible for MEIS Incentive". Due to this technical issue they are unable to claim the ROSCTL incentive. Hence, they are requesting to allow ROSCTL benefit against 07Shipping Bill No.(i) 4297489 dated 06.08.2020, (ii) 4487966 dated 14.08.2020, (iii) 4525084 dated 17.08.2020, (iv) 6626740 dated 19.11.2020, (v) 6882249 dated 01.12.2020, (vi) 7499233 dated 28.12.2020 and (vii) 7499238 dated 28.12.2020.

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 of the firm.

(Action: Applicant)

Case No. 45 M/s. Dibella India, Bangalore
F.no. HQRPRCAPPLY00303209AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To allow ROSCTL benefit against 91 shipping bills for the period 2019-20, & 2020-21 wherein scheme code was taken as '19' instead of '60'.

The applicant stated that their clearing agent while generating the Shipping Bills for FY 2019-20 and 2020-21 cleared the same under Scheme code "MEIS" instead of ROSCTL. However, the intention of claiming the Chapter 3 was "Yes" in all shipping bills (clearing done under scheme code 19 instead of 60). Now these shipping bills are not getting transferred from ICEGATE to DGFT portal and they are unable to claim the benefit. The have approached Bangalore Customs but informed that they cannot made any amendment to EDI shipping bills.ROSCTL was operational for the first time they are unaware of the scheme code change in ICEGATE and hence their CHA inadvertently selected MEIS instead of ROSCTL. Further the applications for ROSCTL was opened only in April, 2020 and they did not realise this portal requirement as they were not able to make any portal application. They have already approached to RA, Bangalore, DGFT helpdesk and Bangalore Customs to amend the scheme code in the shipping bills. During the process of retransmission from ICEGATE to DGFT site due to incorrect scheme code, the shipping bills have been transferred to MEIS module wherein they are unable to claim the incentive as the system is giving Error "Could not be copies ITC/HSN Code, country of Export is not eligible for MEIS Incentive". Due to this technical issue they are unable to claim the ROSCTL incentive. Hence, they are requesting to allow ROSCTL benefit against 91 Shipping Bills.

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 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 of the firm.

(Action: Applicant)

Case No. 46 M/s. Studio 9, Bangalore
F.no. HQRPRCAPPLY00299285AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To allow ROSCTL benefit against 12 shipping bills for the period 2016-2017 wherein scheme code was taken as '19' instead of '60'.

The applicant stated that their clearing agent while generating the Shipping Bills for FY 2019-20 cleared the same under Scheme code "MEIS" instead of ROSCTL. However, the intention of claiming the Chapter 3 was "Yes" in all shipping bills (clearing done under scheme code 19 instead of 60). Now these shipping bills are not getting transferred from ICEGATE to DGFT portal and they are unable to claim the benefit. The

have approached Bangalore Customs but informed that they cannot made any amendment to EDI shipping bills.ROSCTL was operational for the first time they are unaware of the scheme code change in ICEGATE and hence their CHA inadvertently selected MEIS instead of ROSCTL. Further the applications for ROSCTL was opened only in April, 2020 and they did not realise this portal requirement as they were not able to make any portal application. They have already approached to RA, Bangalore, DGFT helpdesk and Bangalore Customs to amend the scheme code in the shipping bills. During the process of retransmission from ICEGATE to DGFT site due to incorrect scheme code, the shipping bills have been transferred to MEIS module wherein they are unable to claim the incentive as the system is giving Error "Could not be copies ITC/HSN Code, country of Export is not eligible for MEIS Incentive". Due to this technical issue they are unable to claim the ROSCTL incentive. Hence, they are requesting to allow ROSCTL benefit against 12 Shipping Bill No.(i) 3936971 dated 04.05.2019, (ii) 5463825 dated 10.07.2019, (iii) 6542068 dated 28.08.2019, (iv) 7890335 dated 26.10.2019, (v) 8276010 dated 15.11.2019, (vi) 8523824 dated 26.11.2019, (vii) 9091209 dated 20.12.2019, (viii) 9648558 dated 14.01.2020, (ix) 1519518 dated 19.02.2020, (x) 1678865 dated 25.02.2020, (xi) 2187270 dated 17.03.2020 and (xii) 3145447 dated 12.06.2020 for the period 2019-20.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 47 M/s. Paramount Textile Mills Pvt. Ltd., Madurai
F.no. HQRPRCAPPLY00114193AM22 & HQRPRCAPPLY00386723AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To allow ROSCTL benefit against Shipping Bill No.2523603 dated 30.04.2020.

This is review case of PRC Meeting No.05/AM22 dated 09.07.2021 (Case No.20), in pursuance of Court Order dated 18.04.2022 passed by the Hon'ble High Court of Judicature at Madras, Madurai Bench in WP(MD) No.5009 of 2022 and WMP(MD) No.4113 of 2022.The applicant stated that they have exported one shipment of 100% organic Cotton Made up items under the Shipping Bill No.2523603 dated 30.04.2020 and Invoice No.PEXMUP2 dated 30.04.2020 for FOB value of Rs.10288745.99. This shipment is under HS Chapter 63, covers the RoSCTL claim to them. But, at the time of export while registering the shipping bill in the EDI system, their CHA clerical staffs has inadvertently put 'NO' instead of 'YES' while opting for RoSCTL scheme, i.e. scheme code is filed wrongly as '19' instead of correct scheme code '60'. At the time of filing the above said shipping bill, they are actually eligible for RoSCTL scheme. Moreover, before and after the said shipping bill they have opted the RoSCTL scheme regularly. They have been following up with their jurisdictional Customs to get the NOC and now they have got the NOC from the Customs. Further stated that as the last date has been extended vide Notification No.26/2015-20 dated 16.09.2021 for submitting the

applications for ROSCTL scrip made from 07.03.2019 to 31.12.2020, their case may also be considered. Hence, requested to allow RoSCTL benefit against said shipping bill.

Decision: The Committee went through the submission made by the firm along with the Court Order dated 18.04.2022 passed by the Hon'ble High Court of Judicature at Madras, Madurai Bench and discussed the matter at length and the Committee decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 Division)

Case No. 48 M/s. JHS Svendgaard Laboratories Ltd., Delhi
F.no. HQRPRCAPPLY00087201AM21
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Condonation the procedural lapse of not mentioning EPCG license numbers on the impugned Shipping bills in the view of Policy Circular No.7 of 2002 towards fulfilment of EO against 9 EPCG Authorizations No. (i) 2230000617 dated 20.03.2007, (ii) 2230000622 dated 27.03.2007, (iii) 2230000748 dated 05.10.2007, (iv) 2230000751 dated 09.10.2007, (v) 2230000761 dated 24.10.2007, (vi) 2230000771 dated 06.11.2007, (vii) 2230000807 dated 18.12.2007, (viii) 2230001230 dated 11.11.2009 and (ix) 2230001266 dated 13.01.2010.

This is deferred case of PRC Meeting No.21/AM22 dated 10.03.2022 (Case No.05), wherein the decided to defer the case for further examination in the matter. The applicant stated that they have submitted all the documents and corroboratory evidence to establish that the goods were manufacture using the machinery imported under the EPCG authorizations. The company had made the exports under the factory stuffing permission, whereby the containers were duly inspected by Central Excise Officers. Moreover, ARE-1 forms were signed by Central Excise Officers, and duly endorsed by customs officers. Therefore, the underlying rationale of mentioning the EPCG authorization numbers on the shipping bill in order to ensure that the item being exported is same as item for which the company was under an obligation to export as per the EPCG authorization has irrespective been taken care of.
Further, they have stated that the direct correlation can be established between ARE-1 forms and shipping bills. It is pertinent to note that there is clear cross referencing between the said documents as Form ARE-1 number is mentioned on the shipping bill and in turn, the shipping bill number is mentioned on ARE-1 form. Also in respect of the impugned shipping bills on which EPCG license numbers were not mentioned, the company has neither claimed benefit under any EPCG license nor under any other export incentive scheme. Hence, they are requesting to condone the procedural lapse of not mentioning EPCG license numbers on the impugned Shipping bills in the view of Policy Circular No.7 of 2002 towards fulfilment of EO against 9 EPCG Authorizations No. (i) 2230000617 dated 20.03.2007, (ii) 2230000622 dated 27.03.2007, (iii) 2230000748 dated 05.10.2007, (iv) 2230000751 dated 09.10.2007, (v) 2230000761 dated 24.10.2007, (vi) 2230000771 dated 06.11.2007, (vii) 2230000807 dated

18.12.2007, (viii) 2230001230 dated 11.11.2009 and (ix) 2230001266 dated 13.01.2010.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length and observed that no policy relaxation is required in this case. Accordingly it decided to withdraw this case from PRC and decided to advise the firm to approach RA, concerned in the matter. RA shall process and finalise the case as per the provisions of Policy/HBP existing at the time of issue of respective EPCG authorisations. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 49 M/s. Century Pharmaceuticals Ltd., Vadodara
F.no. HQRPRCAPPLY00179824AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To consider the supply to EOU (deemed exports) for fulfilment of EO against Advance Authorization No.3410042387 dated 28.07.2016.

The applicant stated that they have made physical exports and deemed export supplies under this advance authorization. However, RA, Vadodara denies EODC as physical exports and deemed export considered together in one advance authorisation. They have been advised to delete deemed export supply for granting EODC for physical exports of vice-versa. But it cannot undo what has been done. Imported inputs are used under actual user condition and exported /supplied and the payments realised. They understand duty free imports under chapter-4 are allowed for physical exports and deemed exports. There could be a lapse in understanding the policy, but not violated the actual user condition and not failed in achieving realisation of payments. They have supplied the manufactured goods which were manufactured out of the inputs allowed under the advance authorisations.
Hence, they are requesting for consideration of physical exports and deemed exports under one advance authorisation.

Decision: The Committee having examined the case on the basis of justification provided by the firm along with the report received from RA, Vadodara and discussed the matter at length. The Committee observed that there is merit in the case and accordingly, it decided to accept the supply of goods to 100% EOU (Deemed Export) towards fulfillment of EO against Advance Authorisation No.3410042387 dated 28.07.2016 provided AA holder avails only such duty exemption benefits as are available for such supplies in terms of para 4.14 of the FTP 2015-20. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Vadodara)

Case No. 50 M/s. Hetero International, Mumbai

F.no. HQRPRCAPPLY00300133AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Clubbing of 3 Advance Authorizations No.(i) 0310104132 dated 28.09.2001, (ii) 0310117454 dated 03.01.2002 and (iii) 0310199730 dated 05.05.2003.

The applicant stated that their company had shut all operations in 2003. Due to the shutdown of the firm and subsequent change of ownership, the entire management and staff were replaced with just a handful of people to clear pending matters. They also managed with great difficulty to collate all the documents required for the clubbing and closure of these licenses, as all their staff was laid off and documents were not readily available for which they had to get the same extracted from their bank and customs. This task was time consuming due to the passing of time. They also had to take special approval to reactivate their IEC for this submission and prepare all digital keys required for filling. After submission, office were mainly closed due to the Covid pandemic and their application was not processed. On one of their recent visits they were informed that they need re-submit the file digitally as it does not entertain manual applications any more. Their earlier request for the clubbing and redemption has been rejected by RA, Mumbai giving reference of Para 4.38(i)&(vi) and mentioned that according to the said para of HBP 2015-20 clubbing cannot be allowed for authorisations issued on or before 31.03.2009.Further stated that all these 3 licenses are issued during the years 2001 to 2003, so the provisions of policy and procedures of that time shall be applicable and not the current policy. Hence, it is requested to grant relaxation on para 4.38 (i)&(vi) and allow clubbing for redemption.

Decision: The Committee went through the justification submitted by the applicant and discussed the matter at length and it decided to allow clubbing of 3 Advance Authorization No.(i) 0310104132 dated 28.09.2001, (ii) 0310117454 dated 03.01.2002 and (iii) 0310199730 dated 05.05.2003 for regularization purpose only. The other terms and conditions for clubbing 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. 51 M/s. Bright Brothers Ltd., Puducherry
F.no. HQRPRCAPPLY00229518AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Clubbing of 2 Advance Authorization No.0310357573 dated 30.11.2005 and 0310373918 dated 29.03.2006 for redemption purpose only.

The applicant stated that they made short export by 37030.71 KG in terms of quantity and Rs.20,98,756.18 in terms of value against the Advance Authorization No.0310357573 dated 30.11.2005 and in other side they made excess export by 19290.14 KG in terms of quantity and Rs.34,22,965.00 in terms of value

against Advance Authorisation No.0310373918 dated 29.03.2006. In view of this facts and circumstances the export obligation short fall might be reduced in terms of quantity by 19290.14 KG which is excess in 2nd advance authorisation and they shall be liable to pay customs duty with interest on excess import in proportionate to short export by 17740.50 KG only. Hence, they are requesting to allow clubbing of these 2 advance authorisations for finalization /redemption.

Decision: The Committee examined the case on the justification submitted by the applicant and discussed the matter at length and it decided to allow clubbing of Advance Authorization No.0310357573 dated 30.11.2005 and 0310373918 dated 29.03.2006 for regularization purpose only. The other terms and conditions for clubbing 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. 52 M/s. SP Exims, Bengaluru
F.no. HQRPRCAPPLY00218695AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Review the decision of PRC Meeting No. 03/AM20 dated 16.04.2019 and allow extension in EO period against Advance Authorization No.0410161765 dated 01.04.2016.

This is review case of PRC Meeting No.03/AM20 dated 16.04.2019 (Case No.06), wherein the Committee rejected the case. The applicant stated that they have got the export order from their various buyers during the period of 2016 in terms of advance payment and accordingly, they have applied and granted the said advance authorization for making the export. However, due to demonetization of the Indian Currency, their buyer has been postponed the making of advance payment and after few days their buyer was canceled the orders which was placed earlier at the time of obtaining advance authorization. In this reason they could complete the EO within the time of EOP. Overall the silk business was very dull in the international market. They are keeping on participating international exhibitions through their agents by exhibiting their latest samples from the past two years for getting export orders but there is no much response received from the buyers. They were continuously trying to get the orders from their esteemed buyers still. Some of few buyers are showing interest with them in this year and the discussion was going on. But due to the Covid-19 1st and 2nd waves and lockdown everywhere globally, they have been stucked from past 18 months to get the orders again. Now, problems are getting settling down slowly, they are hoping to get good export orders from their esteemed buyers in future. Hence, it is requested for extension in EOP so that they can complete the EO.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the

Committee decided to maintain the earlier decision of PRC in its Meeting No.03/AM20 dated 16.04.2019 (Case No.06).

(Action: Applicant)

Case No. 53 M/s. SP Exims, Bengaluru
F.no. HQRPRCAPPLY00218470AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Review the decision of PRC Meeting No. 03/AM20 dated 16.04.2019 and allow extension in EO period against Advance Authorization No.0410162154 dated 01.08.2016.

This is review case of PRC Meeting No.03/AM20 dated 16.04.2019 (Case No.03), wherein the Committee rejected the case. The applicant stated that they have got the export order from their various buyers during the period of 2016 in terms of advance payment and accordingly, they have applied and granted the said advance authorization for making the export. However, due to demonetization of the Indian Currency, their buyer has been postponed the making of advance payment and after few days their buyer was canceled the orders which was placed earlier at the time of obtaining advance authorization. In this reason they could complete the EO within the time of EOP. Overall the silk business was very dull in the international market. They are keeping on participating international exhibitions through their agents by exhibiting their latest samples from the past two years for getting export orders but there is no much response received from the buyers. They were continuously trying to get the orders from their esteemed buyers still. Some of few buyers are showing interest with them in this year and the discussion was going on. But due to the Covid-19 1st and 2nd waves and lockdown everywhere globally, they have been stucked from past 18 months to get the orders again. Now, problems are getting settling down slowly, they are hoping to get good export orders from their esteemed buyers in future. Hence, it is requested for extension in EOP so that they can complete the EO.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to maintain the earlier decision of PRC in its Meeting No.03/AM20 dated 16.04.2019 (Case No.03).

(Action: Applicant)

Case No. 54 M/s. SP Exims, Bengaluru
F.no. HQRPRCAPPLY00218435AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: Review the decision of PRC Meeting No. 03/AM20 dated 16.04.2019 and allow extension in EO period against Advance Authorization No.0410162153 dated 01.08.2016.

This is review case of PRC Meeting No.03/AM20 dated 16.04.2019 (Case No.05), wherein the Committee rejected the case. The applicant stated that they have got the export order from their various buyers during the period of 2016 in terms of advance payment and accordingly, they have applied and granted the said advance authorization for making the export. However, due to demonetization of the Indian Currency, their buyer has been postponed the making of advance payment and after few days their buyer was canceled the orders which was placed earlier at the time of obtaining advance authorization. In this reason they could complete the EO within the time of EOP. Overall the silk business was very dull in the international market. They are keeping on participating international exhibitions through their agents by exhibiting their latest samples from the past two years for getting export orders but there is no much response received from the buyers. They were continuously trying to get the orders from their esteemed buyers still. Some of few buyers are showing interest with them in this year and the discussion was going on. But due to the Covid-19 1st and 2nd waves and lockdown everywhere globally, they have been stucked from past 18 months to get the orders again. Now, problems are getting settling down slowly, they are hoping to get good export orders from their esteemed buyers in future. Hence, it is requested for extension in EOP so that they can complete the EO.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to maintain the earlier decision of PRC in its Meeting No.03/AM20 dated 16.04.2019 (Case No.05).

(Action: Applicant)

Case No. 55 M/s. Tega Industries (SEZ) Limited, Gujarat
F.no. 01/60/162/628/AM19/PRC
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To allow MEIS benefit against 2 File no. of kandla SEZ: 37/21/090/80284/AM17 (5 Shipping Bills) and 37/21/090/80373/AM17 (11 Shipping bills).

This case is in pursuance of court Order dated 13.01.2022 passed by the Hon'ble High Court of Gujarat at Ahmedabad in SCA No.10680 of 2020.The applicant stated that eligibility of MEIS claim against above 16 shipping bills was not considered by concerned office of Kandla SEZ Authority due to inadvertently non endorsement of "Intent Declaration for MEIS benefit" in terms of para 3.14 of hand book of procedures. However, concerned authorized officer of Customs, Dahej SEZ Zone, Dist-Bharugh have issued No Objection Certificate (NOC) mentioning that "the shipping bills are

genuine and the office has no objection if the intent declaration in the said shipping bills are treated as intent to claim MEIS. They have earlier submitted the request before the authority to allow benefit of MEIS claim in terms of PN No.40/2015-2020 dated 09.10.2015where the exports have been made between 01.04.2015 to 31.05.2015.

Decision: The Committee went through the submission made by the firm along with Court Order dated 13.01.2022 passed by the Hon'ble High Court of Gujarat at Ahmedabad and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 Division)

Case No. 56 M/s. Chand Fruit Company Pvt.LTd., Sangli
F.no. HQRPRCAPPLY00230731AM22
Meeting No.09/AM23 dated 12.07.2022 & 26.07.2022

Subject: To allow TMA benefit for the period July, 2019 to September, 2019.

The applicant stated that they have filled up online TMA application for the quarter July, 2019 to September, 2019. But at the time of submission message shows that submission date exceed. Because of Covid-19 as per PN No.67 dated 31.03.2020 TMA period extended till March 2021. They are unable to submit that application. They have raised query on DGFT, but informed them that mail forwarded to technical team for further necessary action. Hence, they are requesting to allow TMA benefit for the said quarter.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

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