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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 01.03.2024 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 31/AM24 (PH) held on 01.03.2024.

The following members were present in the meeting:

- | | |
|-------------------------|------------|
| 1. Shri S.B.S. Reddy | Addl.DGFT |
| 2. Shri AkashTaneja | Addl. DGFT |
| 3. Shri Hardeep Singh | Addl.DGFT |
| 4. Shri Anil Aggarwal | Addl. DGFT |
| 5. Dr. S.K. Bansal | Addl. DGFT |
| 6. Shri S.C.Agarwal | Addl. DGFT |
| 7. Shri Randheep Thakur | Joint DGFT |
| 8. Shri K.M. Harilal | Joint DGFT |
| 9. Shri K.V. Tirumala | Joint DGFT |

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

Case No	Name of the firm
1.	M/s. Nazareth Alloy, Mumbai.
2.	M/s. C G Galva India, Guwahati
3.	M/s. Continental Engines Pvt. Ltd., Alwar
4.	M/s. Champa Purie-Chem Industries, Vadodara
5.	M/s. Kemwell Biopharma Pvt. Ltd., Bangalore
6.	M/s. Hind Aluminium Industries Limited,
7.	M/s. Adani Wilmar Ltd., Gujarat
8.	M/s. Adani Wilmar Ltd., Gujarat
9.	M/s. Adani Wilmar Ltd., Gujarat
10.	M/s. Adani Wilmar Ltd., Gujarat
11.	M/s. Adani Wilmar Ltd., Gujarat
12.	M/s. Galaxy Press Private Limited
13.	M/s. Galaxy Press Private Limited
14.	M/s. Intas Pharmaceuticals Limited
15.	M/s. Intas Pharmaceuticals Limited
16.	M/s. Intas Pharmaceuticals Limited
17.	M/s. SRF Limited



18.	M/s. Global Pharma Healthcare Private Limited
19.	M/s. Avanti Feeds Limited
20.	M/s. KK Enterprises
21.	M/s. Sanchita Frozen Foods Private Limited, Mumbai
22.	M/s. Sanchita Marine Products Private Limited, Mumbai
23.	M/s. Top Light Textiles Private Limited
24.	M/s. Kumar Brothers Co.
25.	M/s. BLS Polymers Limited, New Delhi
26.	M/s. Balasore Alloys Limited, Kolkata
27.	M/s. Onrise Barter Private Limited, Kolkata
28.	M/s. Kopran Limited
29.	M/s. Manakamna Flour Mills Private Limited
30.	M/s. Dorf Ketel Chemicals India Pvt. Ltd
31.	M/s. Shubhalakshmi Polyesters Limited
32.	M/s. Nissan Motor India Pvt Ltd

Case No. 01 M/s. Nazareth Alloy, Mumbai.

F.No. HQRPRCAPPLY0006025AM24

Meeting No. 31/AM24 held on 01.03.2024

Subject: Extension of EOP against Advance Authorization no. 0310025780 dated 03.02.2000

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mrs. Cassandra Nazareth authorized representatives appeared through Video Conferencing on behalf of the firm and made the following submissions:-

This is a deferred case of PRC Meeting No.24/AM24 held on 18.12.2023 (Case No.05) wherein firm did not appear in the personal hearing. Accordingly, the Committee decided to defer the case.

Applicant's statement: This is a review case of PRC Meeting No.20/AM24 held on 14.11.2023 (Case No.12) wherein the Committee decided to reject the case. In this review application the firm has stated that DGFT has already granted an extension till 30.11.2023 and there is no further request for grant of EO extension as mentioned in the decision. They have already communicated to DGFT through email & vide letter dated 30.10.2023, that there are discrepancies in the report forwarded by RA. It will be seen as per S.No.10 of RA report the norms applied for the above license for issue of EODC there, that there is no excess import of Brass Scrap as mentioned in sr.no.7 of RLA report.

The report of RA Mumbai was taken into consideration. The applicant also explained. Against the authorisation issued on 03.02.2000, the adhoc norm was fixed and against the applied wastage of .4556, a wastage of .1300 was allowed. In another adhoc norm fixed at the same time in another of their cases, for a similar item the wastage of brass scrap allowed was .4660. Meanwhile the RA has calculated the excess import taking into

consideration the lower wastage which was fixed. They want to claim wastage as per the other case which was more, and therefore they are not able to close the case.

Decision: The Committee went through the submission made by the firm and heard the submissions made by the firm's representative at length. After detailed discussion the Committee decided to refer the issue to the Norms Committee for review of the adhoc norm in which applicant claims to have got low wastage for suitable resolution of the matter.

(Action: Applicant/Norms Committee-II)

Case No. 02 M/s. C G Galva India, Guwahati

F.No.01/60/162/414/AM21/PRC

Meeting No. 31/AM24 held on 01.03.2024

Subject: Permission for re-export of uninstalled/sealed pack of imported machinery under EPCG License No.0530150416 dated 19.11.2009.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. G. Goyal authorized representatives appeared through Video Conferencing on behalf of the firm and made the following submissions:-

This is a deferred case of PRC Meeting No.13/AM24 held on 05.09.2023 (Case No.66) wherein Committee decided to call the firm for Personal Hearing.

Applicant's statement: The applicant stated that they had imported industrial plant & machinery for manufacturing of galvanizing and corrugated sheets in November, 2009 to setup the industry in the state of Assam under above EPCG. Before starting work on the project, they had discussion and consulted all applicable statutory provisions and prevalent policies as they are existence then, and based on those deliberations, they started working on this project based on eligible benefits like VAT, Transport exemption as per the policy of Government of Assam. Unfortunately immediately after import of above machinery, Assam Govt. made the existing incentives ineligible with retrospective effect from 1st October, 2008. Accordingly their project became uneconomical and financially unviable. The unavailability happened due to withdrawal of several incentives. They had imported capital goods under EPCG scheme with good intentions for starting the production in the state of Assam but it could not happened because of change of Government policy with retrospective effect and unfortunately it was published even before clearing of capital goods from the port. The product was put in negative list by the State Government. They could not start the project because of this sudden change. Hence they are requesting to allow permission for re-export of uninstalled/sealed pack machinery back to supplier against payment within 6 months.

The representative of the firm requested to export of noodles for equal or more value of existing export obligation by their majority partner, CG Foods India Pvt/ Ltd.

Decision: Deferred. Further details regarding the capital goods and extent of obsolescence of the technology, and the modalities/details of export of the alternate item as requested by them would be called for further examination.

(Action: Applicant/PRC)

Case No. 03 **M/s. Continental Engines Pvt. Ltd., Alwar**

F.No. HQRPRCAPPLY0006005AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow RODTEP and Drawback Scheme.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024.

This is a deferred case of PRC Meeting No. 23/AM24 held on 12.12.2023 (Case No.43) wherein Committee decided to call the firm for personal hearing.

Applicant's statement: The applicant stated that they are primarily engaged in manufacturing and export of auto components, i.e. Cylinder Heads bearing HSN – 8409. They were 100% Export Oriented Unit (EOU) and status holder exporter since year 2001 and operating under the guidelines of FTP. After careful consideration of cost benefit analysis of EOU, they decided to surrender EOU status and applied for de-bonding on 3rd June 2019 and got "In Principle" approval on 27th November, 2019 and subsequently paid custom duty benefit taken on capital goods through EPCG scheme on 1st July, 2021. During this de-bonding process, they they are importing from outside India on payment of custom duties. Exports outside India they are continued under EOU tag only on all the S/Bills and hence they could not avail benefit of the export incentive schemes available to non-EOU units. For all practical purposes, they theyre operating as DTA unit but because of technical status of EOU, they theyre not able to claim export incentive which they they are otherwise entitled to as DTA Unit. All their import activities post of issuance of the No Dues Certificate have been carried out in accordance with the legal framework. All S/Bill after the issuance of the No Dues certificate and until the date of final de-bonding have been filed under the 100% EOU category. They had submitted a request of the Commissioner, Export (DBK), IOCD – Tuglakabad, New Delhi on 5.7.2021 allowing to file S/Bill under RoDTEP scheme and sent subsequent reminder for the same. But they did not get any revert for the same. Hence they are requesting to allow the export incentives and duty drawback for the period January 2020 to March, 2023.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. However no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)



Case No. 04 M/s. Champa Purie-Chem Industries, Vadodara

F.No. HQRPRCAPPLY00003838AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: Revalidation of Advance Authorization no. 3410046469 dated 09.10.2020, 3411000982 dated 16.08.2021, 3411001548 dated 17.12.2021, 3411001743 dated 31.01.2022, 3411002130 dated 19.04.2022, 3411002559 dated 21.07.2022 & 3411003048 dated 29.11.2022.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. This is a deferred case of PRC Meeting No.22/AM24 held on 05.12.2023 (Case No.23) wherein Committee decided to call the firm for personal hearing.

Applicant Statement: This is review case of PRC Meeting No.16/AM24 held on 06.10.2024 (Case No.36) wherein Committee rejected the case. In this review application the applicant stated that to import raw materials, they have to get offer from foreign suppliers and apply to MoEFCC New Delhi to get Prior Informed Consent (PIC) where they ask for numerous documentations and state pollution control board approval etc. To fulfill MoEFCC requirements it is a very time consuming process. After approval of Application the MoEFCC will approach the importing country's Government/National Focal Point to get their permission and after getting permission they will grant permission. Then they have to get a license from DGFT for restricted item import. Meantime the offer validity period received from the foreign supplier will expire or they increase the R.M.Price which may not be economical to their business. They have to import this Mercury in Bulk quantity for which they have to line up multiple export licenses which is also a time consuming factor. As the import has not matured against the license for which MoEFC has already granted PIC to them, they have to make arrangements from other sources to complete the import against the above license with great difficulties and for the same, the time limitation, R.M. Price negotiation. Hence they are requesting to allow 5 years Revalidation from the date of issue licenses.

Decision: The Committee examined the case in detail and in view of justification provided by the firm, decided to allow revalidation for a period of 6 months from the date of endorsement, against Advance Authorizations No. 3410046469 dated 09.10.2020, 3411000982 dated 16.08.2021, 3411001743 dated 31.01.2022, 3411002130 dated 19.04.2022, 3411002559 dated 21.07.2022 & 3411003048 dated 29.11.2022. The revalidation of Advance Authorization No. 3411001548 dated 17.12.2021 was already granted in PRC meeting No. 29AM24 held on 15.02.2024. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Vadodara)



Case No. 05 M/s. Kemwell Biopharma Pvt. Ltd., Bangalore

F.No.HQRPRCAPPLY00006368AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To count the export of 3 Drawback shipping bill no. (i) 9594432 dated 22.08.2016, (ii) 9418750 dated 12.08.2016 and (iii) 2203380 dated 14.11.2016 under the Advance Authorization no. 0710109957 dated 15.06.2016 for regularization & discharge of EO.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Aruldoss Samathanam authorized representatives appeared on behalf of the firm and made the following submissions:-

This is a deferred case of PRC Meeting No.19/AM24 held on 27.10.2023 (Case No.15) wherein firm did not appear in the personal hearing. Accordingly, the Committee decided to defer the case.

Applicant's statement: The applicant stated that they are requesting to allow accounting of Shipping Bills filed under Duty Drawback Scheme into Advance License towards regularization and discharge of export obligation. They have converted their unit from EOU to DTA with effect from 01.08. 2016. Based on Stock available as on 31.03.2016 they have submitted the details of Central Excise as they as CSEZ and taken approval for transfer of stock from EOU Scheme to Advance License Scheme. They have applied Advance License vide File No. 07/21/040/00171/AM17 Dt. 23.05.2016 and they have got the Advance License No. 0710109957 dtd.15.06.2016. Also, they have executed the Ex-Bond Bill of Entry as on 30.06.2016 for stock available with them and approved from the Customs authorities. Final EOU exit letter received on 29.07.2016 from Central Excise and Final approval of Excise Registration amendment, they have started DTA transaction from 01.08.2016. During the time of conversion from EOU into DTA, all raw materials stock are deboned under Advance authorization to avail customs duty benefits. Immediately, after converting EOU to DTA, they could not able to file shipping bills under advance authorization as the Authorization Number was not linked in the Customs portal. Hence, they could able to filed some shipping bills under EOU shipping bill and 3 Shipping Bills under duty draw back scheme. They have filed below listed shipping bills under Draw back scheme instead of Advance License Scheme shipping Bill due to De-bonding Advance License Number details was not listed in the Customs portal to select the same. As they are an pharmaceutical contract manufacturer and their products are highly sensitive and to be stored into an agreed temperature controlled situations throughout the movements. Since the shipment moved to Bangalore Airport for customs clearances and while selecting Shipping Bill options, Advance License Number not reflected in ICEGATE Server. Due to important, urgency and also product storage conditions, they have selected one of the available options, since they do not have any other Advance License for that product, and they choose as Duty Drawback Scheme and filled the Shipping Bills and moved the consignments to meet the customers time line and also to avoid the delay. Later they have approached Customs for amendments, but customs authorities are rejected their request and suggested to approach DGFT, Bangalore accordingly. In turn DGFT Bangalore suggested to approach PRC committee. Finally, they have approached PRC



committee and honorable committee accepted their request and approved to convert EOU Shipping Bills into Advance License Shipping Bills vide PRC reference File No. 01/60/162/759/AM20/PRC Meeting No.32/AM20 dated 25.02.2020 to account EOU Shipping Bill to De-bonding Advance License No. 0710109957 dtd.15.06.2016. Surprisingly, their request to convert DBK Shipping Bill filled during that period has not been taken into consideration for relaxation to convert into the same De-bonding A L No. 0710109957 dtd. 15.06.2016. They have also remitted back the Drawback amount received for the below said SB along with applicable interest to Customs authorities. They also confirm and undertake that they have not considered below said Shipping Bills for any of the other Advance License and they will consider above said SB only for EODC of De-bonding A L No. 0710109957 DTD.15.06.2016 for export obligation discharge. Hence they are requesting to allow accounting of above said 3 Shipping Bills under A L No. 0710109957 DTD. 15.06.2016 for regularization and discharge of export obligation and also allow to condone and grant relaxation as per Para 2.58 of FTP 2015-20.

Decision: The Committee heard and considered the submission made by the firm. The Committee decided to seek a report from Customs on the issues raised by applicant, namely that while selecting Shipping Bill options, Advance License Number not reflected in ICEGATE Server and that later they have approached Customs for amendments, but the same could not be allowed and Customs authorities suggested to approach DGFT. Applicant may approach the concerned Customs authorities with a copy of the Minutes and make a request for their comments/inputs.

(Action: PRC/ Custom)

Case No. 06 M/s Hind Aluminum Industries Limited, Mumbai.

F.No. F.No.01/81/050/680/AM19/CC3

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow Value added product for manufacture the end product in respect of Advance Authorization No.0310825143 dated 20.11.2018.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024.

This is a deferred case of PRC Meeting No.31/AM23 held on 17.02.2023 (Case No.50) wherein Committee decided to defer the case and call the firm for personal hearing as the facts of the case have not been clearly specified.

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

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

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

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

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

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

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

3. The firm has applied for review of the case and requested to reinstate Aluminum Plates/Sheets/Coils/Slabs as applied by them in AA as they had already imported and used Aluminum Coil in export product. The firm was called for PH and the representatives of the firm attended the PH in the NC Meeting held on 30.10.2019 (copy enclosed). They gave the reason that as the prices of value added products i.e, aluminum sheets/Plates/Coils etc. were lower in Chinese market (Shanghai Metal Exchange) vis-à-vis London Metal Exchange, the firm procured the value added material from China which was melted to make the end product. They also claimed that same value added products have been allowed to APAR Industries in the past. But, the NC commented that value added product is not required to manufacture the end product. Further GN-2 also allow import of "Aluminum" and "Zinc" wherever permitted in the form of Ingots/Pigs/Sows/Slabs and T-Bars only. The Committee also informed the representatives that in r/o APAR Industries Limited the AA No.3410043184 dtd.16.5.2017 was fixed in meeting No. 9/81-ALC2/2017 dtd.25.7.2017 (copy enclosed) where value added products were allowed but after that NC has allowed import of ingot only by deleting Plate/Sheet/Coil etc. Their case was rejected in the meeting.

4. The firm has filed WP(C) 2689/2020 in the Delhi High Court. They are requesting to allow Value added product for manufacture the end product in respect of Advance Authorization No.0310825143 dated 20.11.2018. They have been offered opportunity to be heard multiple times which they are not availing.

Decision: Deferred as no one appeared on behalf of the firm.

(Action: Applicant)

Case No. 07 M/s. Adani Wilmar Ltd., Gujarat

F.No. F.No.HQRPRCAPPLY00000048AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: Request for Extension of License for Import Period against Advance Authorization No. 0810146819 dated 20.12.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Sanjay Garge, authorized representative appeared through Video Conferencing on behalf of the firm and made the following submissions:-

This is deferred case of PRC Meeting No.09/AM24 held on 07.07.2023 (Case No.27) wherein Committee decided to defer the case and call the firm for personal hearing as the facts of the case have not been clearly specified.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that as per the chapter 4.42 of FTP in order to get the benefit of duty-free imports, the company is required to full the EO within the period of 18 months from the date of issue of authorization. Similarly, the license holder is required to import the inputs under AA within a period of 12 months from the date of issue of authorization. The company has already exported and completed the EO prior to the duty-free imports. Accordingly, the company is eligible to avail the benefits of duty-free import of goods. The validity period of import under AA is 12 months from the date of issue of AA. Further they are also granted an extension for one year on date from the RA on request as per the Chapter 4.41 of the FTP. The reason for not importing the goods within the prescribed time limit is mismatch bettheyen existing specifications of SION with norms specified in Food Safety and Standard Authority of India (FSSAI) for crude sunflower and soya bean oil. The current SION norms are not in lines with those specified by FSSAI. As there is mismatch in existing specifications of SION with norms specified in FSSAI, goods imported by the Company are classified based on FASSI norms and not considered eligible to get cleared under Advance License scheme. They have already applied for modification of SION. NC has furnished their comments in the matter. Hence they are requesting to allow extension of validity of import against subject license.

Decision: The Committee heard and examined the case on the basis of submission made by the applicant and discussed the case at length. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 08 M/s. Adani Wilmar Ltd., Gujarat

F.No.HQRPRCAPPLY0000049AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow revalidation of Advance Authorization No. 0810146819 dated 20.12.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Sanjay Garge, authorized representative appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant's statement: The applicant stated that they have been granted subject authorization as per the Chapter 4 of FTP and in order to get the benefit of duty free imports, the company is required to fulfill the EO within the period of 18 months from the date of issue of authorization and import the inputs within a period of 12 months from the date of issue of authorization. They have already exported and completed the EO prior to the duty free imports. Accordingly, they are eligible to avail the benefits of duty free import of goods. However, the reason for not importing the goods within the prescribed time limit is mismatch between existing specifications of SION with norms



specified in Food Safety and Standard Authority of India (FSSAI) for crude sunflower and soyabean oil. The current SION norms are not in lines with those specified by FSSAI. As there is mismatch in existing specifications of SION with norms specified in FSSAI, goods imported by the company are classified based on FSSAI norms and not considered eligible to get cleared under advance license scheme. They have already filed application for modification of SION and the same have not been received. Hence they are requesting to allow revalidation of subject authorization.

Decision: The Committee heard and examined the case on the basis of submission made by the applicant and discussed the case at length. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 09 **M/s. Adani Wilmar Ltd., Gujarat**

F.No.HQRPRCAPPLY00000050AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow revalidation of Advance Authorization No. 0810000045 dated 11.12.2020

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Sanjay Garge authorized representative appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant Statement: The applicant stated that they have been granted subject authorization as per the Chapter 4 of FTP and in order to get the benefit of duty free imports, the company is required to fulfill the EO within the period of 18 months from the date of issue of authorization and import the inputs within a period of 12 months from the date of issue of authorization. They have already exported and completed the EO prior to the duty free imports. Accordingly, they are eligible to avail the benefits of duty free import of goods. However, the reason for not importing the goods within the prescribed time limit is mismatch between existing specifications of SION with norms specified in Food Safety and Standard Authority of India (FSSAI) for crude sunflower and soyabean oil. The current SION norms are not in lines with those specified by FSSAI. As there is mismatch in existing specifications of SION with norms specified in FSSAI, goods imported by the company are classified based on FSSAI norms and not considered eligible to get cleared under advance license scheme. They have already filed application for modification of SION and the same have not been received. Hence they are requesting to allow revalidation of subject authorization.

Decision: The Committee heard and examined the case on the basis of submission made by the applicant and discussed the case at length. The Committee observed that

the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 10 M/s. Adani Wilmar Ltd., Gujarat

F.No.HQRPRCAPPLY00000051AM24

Meeting No. 31/AM24 held on 01.03.2024

Subject: To allow Revalidation of Advance Authorization No. 0811000384 dated 12.01.2021.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Sanjay Garge authorized representative appeared through Video Conferencing on behalf of the firm and made the following submissions:-

This is a deferred case of PRC Meeting No.09/AM24 held on 07.07.2023 (Case No.28) wherein Committee decided to call the firm for personal hearing.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have been granted subject authorization as per the Chapter 4 of FTP and in order to get the benefit of duty free imports, the company is required to fulfill the EO within the period of 18 months from the date of issue of authorization and import the inputs within a period of 12 months from the date of issue of authorization. They have already exported and completed the EO prior to the duty free imports. Accordingly, they are eligible to avail the benefits of duty free import of goods. However, the reason for not importing the goods within the prescribed time limit is mismatch between existing specifications of SION with norms specified in Food Safety and Standard Authority of India (FSSAI) for crude sunflower and soyabean oil. The current SION norms are not in lines with those specified by FSSAI. As there is mismatch in existing specifications of SION with norms specified in FSSAI, goods imported by the company are classified based on FSSAI norms and not considered eligible to get cleared under advance license scheme. They have already filed application for modification of SION and the same have not been received. Hence they are requesting to allow revalidation of subject authorization.

Decision: The Committee heard and examined the case on the basis of submission made by the applicant and discussed the case at length. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 11 M/s. Adani Wilmar Ltd., Gujarat

F.No. HQRPRCAPPLY000000052AM24

Meeting No. 31/AM24 held on 01.03.2024

Subject: To allow revalidation of Advance Authorization No. 0810148058 dated 06.07.2020

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Sanjay Garge authorized representative appeared through Video Conferencing on behalf of the firm and made the following submissions:-

This is a deferred case of PRC Meeting No.09/AM24 held on 07.07.2023 (Case No.29) wherein Committee decided to call the firm for personal hearing.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have been granted subject authorization as per the Chapter 4 of FTP and in order to get the benefit of duty free imports, the company is required to fulfill the EO within the period of 18 months from the date of issue of authorization and import the inputs within a period of 12 months from the date of issue of authorization. They have already exported and completed the EO prior to the duty free imports. Accordingly, they are eligible to avail the benefits of duty free import of goods. However, the reason for not importing the goods within the prescribed time limit is mismatch between existing specifications of SION with norms specified in Food Safety and Standard Authority of India (FSSAI) for crude sunflower r and soyabean oil. The current SION norms are not in lines with those specified by FSSAI. As there is mismatch in existing specifications of SION with norms specified in FSSAI, goods imported by the company are classified based on FSSAI norms and not considered eligible to get cleared under advance license scheme. They have already filed application for modification of SION and the same have not been received. Hence they are requesting to allow revalidation of subject authorization.

Decision: The Committee heard and examined the case on the basis of submission made by the applicant and discussed the case at length. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 12 **M/s Galaxy Press Private Limited, Lucknow, UP**

F.No.HQRPRCAPPLY00005778AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow waiver of balance EO and relaxation under Para 2.59 of FTP 2023 for consider of EO in INR against EPCG Authorization No. 0630002787 dated 20.04.2011

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Pankaj Gupta and Mrs. Niharika Gupta, authorized representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: The applicant stated that they obtained two EPCG authorization from the RA Kanpur for import of Capital Goods related to export product and got supply order in foreign exchange (USD) from Nepal Telecom (Doorsanchar Company Ltd.) Directorate of Wireless Telephone, Nepal for the export of Scratch Cards. They had achieved EO in INR value for the first license No.0630001370 dt 21.05.2008 and submitted documents for redemption but RA Kanpur has issued a Deficiency letters and asked that they have to complete EO in USD only but earlier it was communicated by the official of RA and their agent both that they have fulfill their EO in INR value as per written on EPCG license and at the time of extension they have given calculation sheet in INR only and RA office has given approval on extension in INR too. INR and USD both values are written on license to meet the EO and they have fulfilled the EO in INR value too. USD rate is increasing regularly so license holder is not responsible for that. They are the manufacturer of recharge coupons and their main export was also recharge coupons and got big export order from Nepal Telecom Doorsanchar Company limited and some other countries too and was doing their export and completed almost 60% of original EO imposed and the export business were going on smoothly as per their plans for export to Nepal. But unfortunately, due to the unexpected natural disaster in Nepal, earth quake 2015 which took place in almost every part of Nepal and series of aftershocks occurred after the main earth quake. Due to such heavy loss of infrastructure, which was kind of force majeure situation they theyre unable to take the delivery of goods and cancelled the export order, badly affecting their export performances. Hence they are requesting to allow waiver of balance EO and relaxation under Para 2.59 of FTP 2023 for consider of EO in INR against EPCG Authorization No. 0630002787 dated 20.04.2011. Report of RA was seen.

Decision: The Committee heard and considered the case on the basis of the submission made by the applicant. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 13 M/s Galaxy Press Private Limited, Lucknow, UP.

F.No.HQRPRCAPPLY00005473AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow waiver of balance EO and Relaxation under Para 2.59 of FTP 2023 for consider of EO in INR against EPCG Authorization No. 0630001370 dated 21.05.2008

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Pankaj Gupta and Mrs. Niharika Gupta, authorized representatives appeared on behalf of the firm and made the following submissions:-

This is a deferred case of PRC Meeting No.23/AM24 held on 12.12.2023 (Case No.13) wherein Committee decided to call the firm for personal hearing.

Applicant's statement: The applicant stated that they obtained two EPCG authorization from the RA Kanpur for import of Capital Goods related to export product and got supply order in foreign exchange (USD) from Nepal Telecom (Doorsanchar Company Ltd.) Directorate of Wireless Telephone, Nepal for the export of Scratch Cards. They had achieved EO in INR value for the this license No.0630001370 dt 21.05.2008 and submitted documents for redemption but RA Kanpur has issued a Deficiency letters and asked that they have to complete EO in USD only but earlier it was communicated by the official of RA and their agent both that they have fulfill their EO in INR value as per written on EPCG license and at the time of extension they have given calculation sheet in INR only and RA office has given approval on extension in INR too. INR and USD both values are written on license to meet the EO and they have fulfilled the EO in INR value too. USD rate is increasing regularly so license holder is not responsible for that. They are the manufacturer of recharge coupons and their main export was also recharge coupons and got big export order from Nepal Telecom Doorsanchar Company limited and some other countries too and was doing their export and completed almost 60% of original EO imposed and the export business were going on smoothly as per their plans for export to Nepal. But unfortunately, due to the unexpected natural disaster in Nepal, earth quake 2015 which took place in almost every part of Nepal and series of aftershocks occurred after the main earth quake. Due to such heavy loss of infrastructure, which was kind of force majeure situation they are unable to take the delivery of goods and cancelled the export order, badly affecting their export performances. Hence they are requesting to allow waiver of balance EO and relaxation under Para 2.59 of FTP 2023 for consider of EO in INR against EPCG Authorization No. 0630002787 dated 20.04.2011.

Report of RA was seen.

Decision: The Committee heard and considered the case on the basis of the submission made by the applicant. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No. 14-16 **M/s Intas Pharmaceuticals Limited, Ahmedabad.**

F.NO. HQRPRCAPPLY00003843AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow Waiver of PC-18 condition/other condition against following 27 Advance Authorizations:

1	811003137	15.11.2021	HQRPRCAPPLY00003916AM24
2	811002393	25.08.2021	HQRPRCAPPLY00003917AM24



3	811002696	27.09.2021	HQRPRCAPPLY00003843AM24
4	811002280	09.08.2021	HQRPRCAPPLY00003296AM24
5	811002450	31.08.2021	HQRPRCAPPLY00003632AM24
6	811002770	04.10.2021	HQRPRCAPPLY00003631AM24
7	811002234	04.08.2021	HQRPRCAPPLY00006845AM24
8	811004316	08.03.2022	HQRPRCAPPLY00006488AM24
9	811006023	15.09.2022	HQRPRCAPPLY00006428AM24
10	811002982	26.10.2021	HQRPRCAPPLY00006487AM24
11	811004766	23.04.2022	HQRPRCAPPLY00006429AM24
12	811005708	08.08.2022	HQRPRCAPPLY00006458AM24
13	811005966	09.09.2022	HQRPRCAPPLY00006430AM24
14	811006039	15.09.2022	HQRPRCAPPLY00006431AM24
15	811006399	09.11.2022	HQRPRCAPPLY00006432AM24
16	811006651	02.12.2022	HQRPRCAPPLY00006486AM24
17	811003242	26.11.2021	HQRPRCAPPLY00006485AM24
18	811004214	25.02.2022	HQRPRCAPPLY00006484AM24
19	811003537	27.12.2021	HQRPRCAPPLY00006483AM24
20	811007388	27.02.2023	HQRPRCAPPLY00006482AM24
21	811007279	10.02.2023	HQRPRCAPPLY00006481AM24
22	811002958	22.10.2021	HQRPRCAPPLY00006480AM24
23	811002501	06.09.2021	HQRPRCAPPLY00007261AM24
24	811002517	06.09.2021	HQRPRCAPPLY00007262AM24
25	811004217	25.02.2022	HQRPRCAPPLY00007263AM24
26	811004832	29.04.2022	HQRPRCAPPLY00007264AM24
27	811004833	29.04.2022	HQRPRCAPPLY00007265AM24

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Sreeram Kaza, Sr. Vice President and Mr. Hemang Vaishnav authorized representatives appeared on behalf of the firm and made the following submissions:-

This is a deferred case of PRC Meeting No.28/AM24 held on 07.02.2024 (Case No.16) wherein Committee decided to call the firm for personal hearing.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have imported a Bulk Drug – Topotecan Hydrochloride from unregistered source, under subject license. They obtained this AA under para 4.07 of the HBP as their manufacturing process required higher consumption of the bulk drug than permitted under SION No.A-205. Accordingly, the AA was granted to them based on actual consumption as applied (i.e.156.31%, 135.21% & 128.98%). After the grant of the AA they imported the bulk drug from



unregistered sources under this AA has been exported and there is no stock of bulk drug lying with them for destruction. And used it to manufacture and export formulations there from. They filed the S/Bills for this AA mentioning the same actual consumption as applied and mentioned in their said AA. In the meanwhile, since their actual consumption of this bulk drug was higher than SION, they applied for Adhoc norms and then revised norms in the norms committee. Since the revised norms granted 131.300%, 129% & 129) were still lower than the actual consumption as applied 156.31%, 135.21% and 128.98% and they continued to export the said formulations by mentioning the actual consumption as applied in the S/Bills. Thus all the S/Bills for this AA are filed with actual consumption as applied only. Thus whole of the quantity of bulk drug, imported from unregistered sources under this AA has been exported and there is no stock of bulk drug lying with them for destruction. They have already full EO for the said AA and its EOP of 18 months has already expired. Hence they are requesting to allow waiver from the requirement of destruction of 4.249 Grams of the said bulk drug so as to enable them to obtained EODC against subject license.

Decision: The Committee heard and went through the statement made by the applicant and noted that the firm is said to have used excess imports for the purposes of manufacturing against above mentioned Advance Authorizations. Accordingly, the Committee decided to waive the requirement of destruction certificate with the condition that the applicant would submit an affidavit/declaration in order to indemnify to the Government for any loss/misuse due to diversion of unregistered import materials to the domestic market that may be detected in future to Regional Authority. This waiver is allowed subject to payment of Rs. 25,000/- per Authorisation as composition fee. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 17 M/s SRF Limited, New Delhi

F.No.HQRPRCAPPLY00007296AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: Accounting of export made under 41 Nos. of shipping bills towards discharge of EO in Advance Authorization no. 0510409579 dated 05.02.2019 for regularization purpose.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Himanshu Semwal and Mr. Narender Kumar, authorized representatives appeared through Video Conferencing on behalf of the firm and made the following submissions:-

This is a review case of PRC Meeting No.24/AM24 held on 18.12.2023 (Case No.17) wherein Committee rejected the case.

Applicant's statement: In this review application the applicant stated that they are submitting request under para 2.59 of FTP before Honorable DG for relaxation in

exports affected under 41 shipping bills by mentioning Advance Authorization No. 0510406445 dated 14.05.2018, be allowed to be accounted against Advance Authorization No. 0510409579 dated 05.02.2019. They have exported under 41 shipping bills, where exports are affected by mentioning Advance Authorization No. 0510406445 dated 14.05.2018. They have inadvertently mentioned Advance Authorization No. 0510406445 dated 14.05.2018. The Advance Authorization No. 0510406445 dated 14.05.2018 had already been redeemed with 100% export obligation as per redemption letter F.N 05AF04000490AM24 dated 20.04.2023 supported with copy of ANF 4F along with annexure enclosed to evidence that the above 41 shipping bills which were not included and considered by SRF in the fulfillment of export obligations. The Advance Authorization Number 0510406445 dated 14.05.2018 was also in use concurrently. The exports under above 41 shipping bills to be accounted for against the Advance Authorization No. 0510409579 dated 05.02.2019. The Advance Authorization No. 0510406445 dated 14.05.2018 and the Advance Authorization No. 0510409579 dated 05.02.2019 both they are in use concurrently hence the error inadvertently in mentioning the Advance Authorization number 0510406445 dated 14.05.2018 on above 41 shipping bills. The exports against 41 shipping bills have not been included and considered for fulfillment of an export obligation against Advance Authorization No. 0510406445 dated 14.05.2018. The exports against 41 shipping bills are to be accounted for against the Advance Authorization No. 0510409579 dated 05.02.2019. The Advance Authorization No. 0510406445 dated 14.05.2018 had already been redeemed with 100% export obligation as per redemption letter F.N 05AF04000490AM24 dated 20.04.2023 supported with copy of ANF 4F along with annexure enclosed to evidence that the above 41 nos of shipping bills they're not considered in the fulfillment of export obligations. The exports against 41 nos of shipping bills are well within the validity period of the Advance Authorization No. 0510409579 dated 05.02.2019. They will submit an Affidavit to confirm that above 41 shipping bills which are to be accounted for against Advance Authorization No. 0510409579 dated 05.02.2019 have not been accounted for and/or shall not be accounted for under any other Authorization for redemption purposes. Hence they are requesting to allow Accounting of export made under 41 Nos. of shipping bills towards discharge of EO in Advance Authorization no. 0510409579 dated 05.02.2019 for regularization purpose.

Decision: The Committee heard and examined the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to call for a report from RA about the details of shipping bills submitted towards discharge of export obligation against redeemed authorization No 0510406445 dated 14.05.2018 while submitting the application to RA. RA may inform whether the SBs now sought to be used for accounting for another Authorisation had been included in their statement filed for earlier closure case.

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

Case No. 18

M/s Global Pharma Healthcare Private Limited, Chennai.



F.No.HQRPRCAPPLY00006850AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow Extension of EOP against 4 Advance Authorizations Nos. 0410166147 dt 10.10.2019, 041016547 dt 28.06.2019, 0410165950 dt 08.08.2019 and 0410165831 dt 16.07.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Kamalakannan, authorized representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: The applicant stated that they had obtained Advance Authorizations issued for import of Erythromycin Sterate against export of Erythromycin Tablets 250 mg and 500 mg. Subsequently they have invalidated the Authorization and procured the material ingeniously. During the Covid-19 period, they are not able to do exports within valid EO period. They have manufactured and exported limited quantity only due to the lack of manpower and packing material shortage in manufacturing. After the EO period they are not able to get the endorsement in the Bill of Exports from KANDLA, SEZ as per PN 67 of 2020. They asked them to get the EO Extension endorsement from JDGFT then only they will allow the export against Advance licenses. They have obtained 4 Advance Authorizations for the same product. Now they are having the valid Raw material in hand and once allowed the 6 months EO period from the date of Amendment and will complete the Export Obligation within the 6 months period. Hence they are requesting to allow six month EOP extension against subject authorization.

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it was decided to maintain the rejection of the earlier decision of PRC Meeting No.18/AM24 held on 20.10.2023 (Case No. 17).

(Action: Applicant)

Case No.19 M/s Avanti Feeds Limited, Hyderabad.

F.No.HQRPRCAPPLY00003595AM23

Meeting No.31/AM24 held on 01.03.2024

Subject: Nexus related issued in 5 EPCG Authorisation No.(i) 0930003063 dated 10.04.2007, (ii) 0930003285 dated 22.06.2007, (iii) 0930007281 dated 14.07.2011, (iv) 0930007717 dated 30.11.2011, and (v) 0930007929 dated 14.02.2012.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. C. Ramachandra Rao authorized representatives appeared on behalf of the firm and made the following submissions:-

This is a deferred case of PRC Meeting No.34/AM23 held on 17.02.2023 (Case No.34) wherein Committee decided to refer the issue to EPCG Division for examination and there after the same will be brought back before PRC.



Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that as per the condition of EPCG authorization, they have discharged exports obligation by export of processed shrimp in their own shrimp processing unit and applied for EODC certificate. The export obligation was fulfilled as per the export product specified on the EPCG authorization & now after the exports are fulfilled RA rejected EODC on the ground that there is no nexus between shrimp feed manufactured by machinery imported under EPCG and exports of processed shrimp. They represented their case before EPCG Committed 4th Meeting held on 12.07.2019 (Case No.7) and wherein Committee decided to maintain the rejection. The export of Shrimps has been mentioned as export item in the EPCG license and after fulfilling export obligation, licensing authority should not reverse the stand. Having accepted and endorsed Shrimps in EPCG authorization they have acted upon the authorization. It is not possible for them to export at this stage when export obligation period is over. Hence they are requesting to allow Shrimp exports to be counted for fulfillment of export obligation against subject EPCG license.

Comments of EPCG Division were also seen.

Decision: The Committee heard and examined the case and discussed the matter at length. After detailed discussion on justification furnished by the firm, the Committee observed that there is merit in the case. Accordingly, it decided to accede to the request and allow consideration of export of processed shrimp as already endorsed on the Authorisation towards discharge of export obligation against subject authorizations. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

Case No.20 M/s KK Enterprises, Changodar (Gujarat).

F.No.HQRPRCAPPLY00007226AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow MEIS benefit against 30 S/Bills in which "No" is shown in Reward Column instead of "Y".

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Karnav Patel, authorized representative appeared through Video Conferencing on behalf of the firm and made the following submissions:-

This is a review case of PRC Meeting No.16/AM21 held on 26.11.2020 (Case No.21) wherein Committee rejected the case.

Applicant's statement: In this review application, the applicant has stated that after the Committee decision, they have approached to the concerned officer but due to covid-19, they are not able to contact or present their case again. They have exported the spices across the globe and in beginning it has technical mistake to choose N instead of

Y. Hence they are requesting to allow MEIS benefit against 30 S/Bills in which "No" is shown in Reward Column instead of "Y". They are relying on judgements in other cases. Any Judgement specific to applicant is not on record.

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it was decided to maintain the rejection of the earlier decision of PRC Meeting No.16/AM21 held on 26.11.2020 (Case No.21).

(Action: Applicant)

Case No. 21 M/s Sanchita Frozen Foods Private Limited, Mumbai

F.No.HQRPRCAPPLY00007213AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow MEIS Claim for the period 2015-16 & 2016-17.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Nagesh Madhekar authorized representatives appeared through Video Conferencing on behalf of the firm and made the following submissions:-

This is review case of PRC Meeting No.19/AM24 held on 27.10.2023 (Case No.26) wherein the Committee maintained its earlier decision.

Applicant's statement: In this review application the applicant stated that they are manufacturer exporter of fish and fish marine products, and regularly applying for MEIS benefit, in above said shipping bill Nos. SR NO. SB NO DATE 1 2796671 03.09.2015 2 2838564 05.09.2015 3 2856073 07.09.2015 4 2852971 07.09.2015 5 2921388 10.09.2015 6 2981207 14.09.2015 7 3007472 15.09.2015 8 3035401 16.09.2015 9 3044673 16.09.2015 10 3324554 01.10.2015 11 3325855 01.10.2015 12 6132893 27.02.2016 13 6341959 09.03.2016 14 6345849 09.03.2016 15 6640763 23.03.2016 16 8187409 10.06.2016 Payment they are realize and but e-BRC they are uploaded by the bank was seen as used when they trying to file online application and they approached to bank for the reason but bank says they don't have any control once e-brc is uploaded you may check with DGFT, then they approached to DGFT Mumbai office for rectification but they says you approached to bank. Later on they came to know that due to technical error in DGFT server it was seen as used. Now the error has gone and e-brc they are seen as available for claim but they cannot make application as it value shows 00 in application e-com reference. They request for to give relaxation in time barred that's they applied to PRC otherwise why should they apply to PRC under para 2.58 of FTP. Mumbai DGFT's has not given access online within time hence they are applying for exemption and relaxation in policy procedure as per para 2.58 of FTP and allow MEIS benefit against above mentioned period.

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it decided to



maintain the rejection of the earlier decision of PRC Meeting No.19/AM24 held on 27.10.2023 (Case No.26).

(Action: Applicant)

Case No.22 M/s Sanchita Marine Products Private Limited, Mumbai

F.No.HQRPAPPLY00007212AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: Acceptance of MEIS claim for the period of 2015-16 & 2016-17 against S/Bills(1) 1396660 25.06.2015 (2) 2464760 18.08.2015 (3) 3842030 30.10.2015 (4) 5952423 19.02.2016 (5) 6210139 02.03.2016 (6) 7844305 24.05.2016 (7) 8299082 16.06.2016 (8) 8412124 22.06.2016.

This is a review case of PRC Meeting No.23/AM24 held on 12.12.2023 (Case No.48) wherein Committee rejected the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr.NageshMadhekar,authorized representative appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant's statement: In this review application the applicant has stated that they are manufacturer exporter of fish and fish marine products, and regularly applying for MEIS benefit, in above said shipping bill Nos. SR NO. SB NO DATE 1 1396660 25.06.2015 2 2464760 18.08.2015 3 3842030 30.10.2015 4 5952423 19.02.2016 5 6210139 02.03.2016 6 7844305 24.05.2016 7 8299082 16.06.2016 8 8412124 22.06.2016 payment they are realize and but e-brc are uploaded by the bank was seen as used when they trying to file online application. (Find attached Printout of BRC) And they approached to bank for the reason but bank says they don't have any control once e-BRC is uploaded you may check with DGFT, then they approached to DGFT Mumbai office for rectification but they says you approached to bank. And actually it wasn't used as shipping bill they are shown as available. They made lot of rounds to both the organization, but nothing done. Later on they came to know that due to technical error in DGFT server it was seen as used. There after lockdown was started and due to shortage of staff due to corona &restriction on traveling in Mumbai they could not able to file claim. Then DGFT has closed the window for filing of claim.In actual it wasn't used nor they are able to file claim due to lockdown. Now the error has gone and e-BRCthey are seen as available for claim but they cannot make application as it value shows 00 in application e-com reference. They request for to give relaxation in time barred that's they applied to PRC otherwise why should they apply to PRC under para 2.58 of FTP. Mumbai DGFT's has not given access online within time hence they are applying for exemption and relaxation in policy procedure as per para 2.58 of FTP and allow MEIS benefit against above mentioned period.

Decision:The Committee heard and reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it decided to



maintain the rejection of the earlier decision of PRC Meeting No.23/AM24 held on 12.12.2023 (Case No.48).

(Action: Applicant)

Case No.23 M/s Top Light Textiles Private Limited, Tamil Nadu

F.No.HQRPAPPLY00004154AM23

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow 100% alternate export product of same sector i.e. cotton made-ups, cotton bags and fabrics to fulfill export obligation against 6 EPCG Authorization No.(i) 3230012599 dated 29.09.2008, (ii) 3230012601 dated 29.09.2008, (iii) 3230014582 dated 16.03.2010, (iv) 3230012600 dated 29.09.2008, (v) 3230014036 dated 24.11.2009 and (vi) 3230014983 dated 02.06.2010.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Sasivarnan Velussamiand Jeikrishnan Ranganth, authorized representative appeared on behalf of the firm and made the following submissions:-

This is a deferred case of PRC Meeting No.26/AM24 held on 17.01.2024 (Case No.20) wherein Committee deferred the case and called the firm for personal hearing.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that the company was initially incorporated by the then Directors viz. Mr. KGS Pillai, Mrs.SujathaPillai and Mr.Somasekaran Pillai. As the company has become sick and indebted with huge credit liability they happen to take over the said Spinning Unit in the year 2016. On negotiation with the then Directors and after verifying all the outstanding dues to the bankers and also the creditors they have paid all the dues to the bank initially and taken over the company and have started weaving unit and stitching unit in the said company and started manufacturing power loom grey fabrics and also made ups. Their request for alternative product for fulfillment of EO has been rejected as no cogency with the request and documents produced. They could not get feasible export orders for cotton yarn that they manufactured in the spinning unit out of imported machineries under EPCG Scheme. As the EOP was nearing completion they had fulfilled the rest of the EO portion also by exporting Fabrics and Made ups. Due to raw cotton and yarn price fluctuation they could not materialize the yarn export orders in fulfillment of EO by exporting Cotton Yarn. Hence they are requesting to allow post facto permission to consider the export effected (Direct Export/Third party Export) for closure of the subject authorizations.The applicant informed that it was initially a Spinning Mill and after taking over in 2016 they made it a composite unit by adding weaving and Sewing Machines. Thus they had the capacity to manufacture additional items such as cotton made ups and woven fabrics in addition to Cotton yarn. They approached the RA for addition of the additional products and RA has allowed alternate products up to 50%. They stated that being a composite unit and in terms of the prevailing policy and procedure they



were entitled to add the additional products for full value of EO during the validity of the export obligation if the products had nexus to the capital goods imported against the authorisation as was the position in their case.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, the Committee decided to allow consideration of the Shipping Bills reflecting the additional export products as requested by applicant and exported during the valid EOP towards discharge of export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Coimbatore)

Case No.24 M/s Kumar Brothers Co., Delhi

F.No.HQRPRCAPPLY00001506AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow MEIS/RoSL/ROSCIT benefit

Applicant's statement: The applicant stated that the claims could not be applied/released to because of the name of firm was put under High Risky Exporters list vide Circular No. 131/1/2020-GST dt 23.01.2020 issued by Central Board of Indirect Taxes and Customs. Therefore, they approached Hon'ble Delhi High court for giving necessary relief so as to claim all due benefits, and a stay order dated 29.12.2021 was granted with the following orders " IT IS MADE CLEAR THAT IN CASE THE PETITIONER SUCCEEDS IN THE WRIT PETITION, CIRCULAR DATED 02.11.2021 SHALL NOT COME IN THE WAY OF PETITIONER IN SEEKING RELEASE OF EXPORT INCENTIVES, TO WHICH IT LAYS A CLAIM IN THE PRESENT PETITION" benefits due on exports against Shipping Bills (as per list attached) prior to 01.01.2021 have not yet been granted by the Addl- DGFI, CLA, New Delhi. Since, now there is no portal available on DGFT site to claim the benefits against listed Shipping bills, they are unable to claim the benefits against said Shipping bills. Hence they are requesting to allow MEIS benefits.

Comments of PC-3 were also seen.

Decision: The Committee heard and examined the case on the basis of justification submitted by the applicant. In pursuance of the Order dated 11.09.2023 passed by the Hon'ble High court of Delhi, the Committee considered the case and decided to allow MEIS benefit against the 143 SBs transmitted after the last date subject to realization of export proceeds within time. It was also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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



Case No.25 M/s BLS Polymers Limited, New Delhi

F.No.HQRPRCAPPLY00007297AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow Revalidation of Advance Authorization No. 0511003468 dated 05.07.2021 and Advance Authorization No. 0510415037 dated 20.08.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. ArvindAgarwal, Mr. PrabirSamanta and Mr. Rajesh Oraon authorized representatives appeared on behalf of the firm and made the following submissions:-

This is a review case of PRC Meeting No.13/AM24 held on 31.08.2023 (Case No.09) where Committee rejected the case against Advance Authorization No. 0511003468 dated 05.07.2021 and PRC Meeting No.25/AM24 held on 02.01.2024 (Case No.36) wherein Committee rejected the case against said Advance Authorizations.

Applicant's statement: The applicant stated that due to Covid-19 and Current Ukraine War, so many export order cancelled as well as supplier not achieved demand on time and they could not import full qty. Also due to Ukraine War, Ocean Freight rate was very high which is cost very on our export product. Customers cancelled their requirements because of Ukraine war and consequent fall in demand of customer products in their country and the very high price of their finished product due to approx. 10 times increase in oceans freight. They have few regular customers who use their product to manufacturing their products and the business was dull due to the drop in demand, high price on account of scarcity of raw materials and very high ocean freight. Hence they are requesting to allow Revalidation of Advance Authorization No. 0511003468 dated 05.07.2021 and Advance Authorization No. 0510415037 dated 20.08.2020.

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it was decided to maintain the rejection of the earlier decision of PRC Meeting No.25/AM24 held on 02.01.2024 (Case No.36).

(Action: Applicant)

Case No.26 M/s Balasore Alloys Limited, Kolkata

F.No.HQRPRCAPPLY00007295AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow Extension of EOP against Advance Authorizations No. 0210209123 dated 23.04.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. BhaskarThakkar, authorized representative appeared on behalf of the firm and made the following submissions:-



This is review case of PRC Meeting No.13/AM24 held on 31.08.2023 (Case No.52) wherein the Committee rejected the case.

Applicant's statement: The applicant stated that their plant was not in operation since June 2020 to December, 2022 due to the Covid 19 pandemic along with its frequent lock-downs which resulted in the nose – diving of the ferrochrome market mainly in China, resulting in complete disruption of the supply chain, desertion by dedicated manpower, etc. Even the power supply was cut and they went into shut down. Therefore, the duty free imported raw material under the license was not being utilized for the production of the finished goods due to closure of Plant operation. Due to this the company could not fulfill the export obligation under the subject license. The detailed justification given in annexure A was also examined. They have now been able to revive the Company. Hence they are requesting to allow six month EOP extension against subject license to fulfill the E.O.

Decision: The Committee heard and examined the case on the basis of statement made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0210209123 dated 23.04.2019 for a further period 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No.27 M/s Onrise Barter Private Limited, Kolkata

F.No.HQRPRCAPPLY00007230AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow revalidation of MEIS scrip no. 0219079236 dated 13.09.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Santosh Kumar, and Sudip Patra, authorized representatives appeared on behalf of the firm and made the following submissions:-

This is a review case of PRC Meeting No.11/AM24 held on 20.07.2023 (Case No.28) wherein the Committee rejected the case.

Applicant's statement: In this review application the applicant stated that the company received notification that their case is in suspension due to issues identified by the office concerning the revalidation of their MEIS license. Compliance and Bank Account Freeze: Until 2019, the company complied with its Memorandum of Association. On January 13, 2020, the company's bank account was frozen due to a provisional attachment of property under the CGST Act, 2017, by the Commissioner of Kolkata North CGST & CX Commissionerate. Search and Seizure Raid: A raid on



September 11, 2019, led to the seizure of many company documents, resulting in misplacement and loss of significant volumes of documents. Unilateral Commissioner Actions and Office Relocation: The unilateral actions by the commissioner led to the suspension of operations and forced the company to relocate its primary office. A GST certificate showing two different office addresses. High Court Ruling and Legal Proceedings: The Calcutta High Court nullified the commissioner order, restoring the company solvency. Additionally, the company could not file statutory filings with the ROC due to the frozen account, leading to a proceeding to strike off the company. NCLT Kolkata Order and Account Unfreezing: On May 11, 2023, NCLT Kolkata restored the company's active status (company petition number 375/KB/2022), allowing the bank account to be unfrozen. Financial Difficulties and Lost Documents: The company faced severe financial challenges and lost numerous documents during office relocation due to the actions of the GST Commissionerate. Hence they are requesting to allow Revalidation of MEIS scrip no. 0219079236 dated 13.09.2019.

Decision: The Committee heard and examined the case on the basis of statement made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed revalidation of MEIS scrip no. 0219079236 dated 13.09.2019 for a further period 6 months from the date of endorsement. RA must verify that the firm is clear from any GST shortfall, in support of which the firm shall submit requisite proof to the RA. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No.28 M/s Kopran Limited, Mumbai.

F.No.HQRPRCAPPLY00007287AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow Revalidation of MEIS Scrip No. 0319309362 dated 16.11.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024.

This is a review case of PRC Meeting No.04/AM24 held on 26.05.2023 (Case No.25) wherein the Committee rejected the case.

Applicant's statement: In this review application the applicant stated that they have exported goods against 5 S/Bills and payment were received by bank well within the time. But EBRCs have been uploaded by the bank on DGFT portal, very late i.e. only after the expiry of prescribed time limit. In spite of their repeated reminders, bankers have delayed in uploading BRCs on online, which was beyond their control. But due to non availability of eBRCs they could not submit their MEIS application in time i.e. before the prescribed time limit of 28.02.2022. The last date of submission of online applications were 28.02.2022 as per Notification No.53 dated 01.02.022, whereas all

the said eight eBRCs were uploaded by Bank only after 28.02.2022. Hence they are requesting to allow Revalidation of MEIS Scrip No. 0319309362 dated 16.11.2020.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. However no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

Case No.29 **M/s Manakamna Flour Mills Private Limited, Kolkata.**

F.No.HQRPRCAPPLY00007673AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow revalidation of RC for two Months so that they can export the balance remaining quantity of Wheat Flour(Maida).

This is a review case of PRC Meeting No.25/AM24 held on 02.01.2024(Case No.4) wherein the Committee rejected the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Sarwan Agarwal, authorized representative appeared through Video Conferencing on behalf of the firm and made the following submissions:-

Applicant's statement: The applicant stated that their RC has been expired on 31 August 2023. They want to inform that product is Wheat Flour(Maida) and for export to Bhutan through Jaigaon Land port which is located in Hill area. This year due to heavy rain, roads was blocked and truck stuck in border, also road are very narrow, somewhere also land slide happen and land port destroyed due to land slide and heavy rain. Due to food item and weather problem, they cannot stock full quantity in their factory or full quantity cannot be exported. Further inform that at present 494.50 MT is balance in the Registration Certificate. Hence they are requesting to allow revalidation of RC for two Months so that they can export the balance remaining quantity of Wheat Flour(Maida).

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it was decided to maintain the rejection of the earlier decision of PRC Meeting No.18/AM24 held on 20.10.2023 (Case No. 17).

(Action: Applicant)

Case No.30 **M/s DorfKetal Chemicals India Pvt. Ltd, Gujarat.**

F.No. 01/61/180/263/AM22-PC-3

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow MEIS benefit in respect of 175 S/Bills –judgment and directions of the Hon'ble Gujarat High Court in SCA No.19301/2021.

Applicant's statement: The applicant stated that for the exports made by them during July and August, 2020, benefits aggregating to Rs. 1,04,00,455/- under the MEIS have not been allowed and therefore they filed a WP being SCA No.19301/2021 before the Hon'ble Gujarat High Court for such export benefits involving 175 Shipping Bills. In view of the reply Affidavit filed in the writ petition by the DGFT the Hon'ble High Court has disposed of the Writ Petition with a direction to them to make representation to the competent authority – DGFT for such export benefits. Hence they are requesting to allow MEIS benefit in respect of 175 S/Bills. Customs have confirmed that exports were made earlier but LEO date was given of September to December 2020, during which there was a cap of 2 crores.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. After detailed discussion, the Committee taking under consideration the representation submitted by the firm in pursuance of the Hon'ble High Court's Order, decided to refer the case to PC-3 Division for resolution.

(Action: Applicant/ PC-3 Division)

Case No. 31 M/s Shubhalakshmi Polyesters Limited, Gujarat.

F.No.HQRPRCAPPLY00007829AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: Relaxation for Clubbing of 3 Advance Authorizations Nos.(i) 5210042233 dated 17.04.2017, (ii) 5210043025 dated 05.04.2019 and (iii) 5210043097 dated 01.07.2019 for EODC Purpose.

This is a review case of PRC Meeting No. 20/AM24 held on 14.11.2023 & 17.11.2023 (Case No.41) wherein Committee maintain the earlier decision of PRC Meeting No.18/AM22 dated 07.12.2021 (Case No.17), Meeting No.13/AM23 held on 01.09.2022 (Case No.16) and Meeting No.06 /AM24 held on 19.06.2023 (case No. 38)

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. Jay Prakash Singh and ShriPankajBhyani, authorized representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: In this review application the applicant stated that the approval of clubbing of three advance authorization was granted by DGFT vide Meeting No.18/AM22 dated 07.12.2021 (Case No.17). The PRC allowed redemption of the three advance authorization by relaxing the condition of 18 months gap between first and second-third advance authorization only considering exports only up to 19.08.2019. In their application relaxation was sought for condonation of gap between the first and second-third advance authorization which is more than 18 months and same has been accepted/approved by PRC. Due to on-line feeding error in their review application the

last date of export was mentioned as 19.08.2019 instead of correct date as 07.07.2020. Therefore, revised data was submitted to DGFT on 07.12.2021. However, the revised data sent by mail was not taken into consideration by Committee and the relaxation/clubbing was granted with limiting export period of third license up to 19.08.2019 instead of 07.07.2020. Also during the recent PRC Meeting Case No.41 meeting No.20/AM24 held on 14.11.2023 and 17.11.2023. They have emailed the statement of export but to say the said revised export statement was not taken into consideration by the Committee. The initial EOP of third license No.5210043097 dated 01.07.2019 is 30.12.2020 and they have fulfilled EO on 07.07.2020. They have fulfilled export obligation well before the period of 5 months i.e. on 07.07.2020. Subsequently, they submitted review application and the same have been rejected by department. Hence there is no use of PRC approval relaxing the condition of 18 months with redemption of initial EOP 19.08.2019 of third license. They further state that the total EO of all three licenses has been fulfilled by them within 43 months from the date of first advance license. Department has already granted/extended EOP up to 48 months in other cases earlier. Similarly, their case also should have been considered with above parameters of 48 months as they have fulfilled entire EO of 3 licenses in 43 months. Hence they are requesting to allow Relaxation for Clubbing of subject 3 Advance Authorizations.

Decision: The Committee heard the applicant and discussed the matter at length. After detailed discussion, the Committee decided to amend the date "19.08.2019" in line 3 of the decision uploaded for Meeting No.18/AM22 dated 07.12.2021 (Case No.17) to "07.07.2020". The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA, Surat)

Case No.32 M/s Nissan Motor India Pvt Ltd, Tamilnadu.

F.No. HQRPRCAPPLY00000212AM24

Meeting No.31/AM24 held on 01.03.2024

Subject: To allow MEIS benefit against 3055 Shipping Bills for the period of April 2015 to November, 2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 01.03.2024. Mr. R Surendra Kumar, Mr. Shailesh Kumar Singh, Mr. Muthukumaran and Mr. K Nandivarman authorized representatives appeared on behalf of the firm and made the following submissions:-

This is a deferred case of PRC Meeting No.17/AM24 held on 13.10.2023 (Case No.02) wherein Committee decided to defer the case and confirm from ICES that a conscious decision has been taken by DoR to treat the 3055 shipping bills transmitted by ICES to DGFT as (Y) Shipping bills. Furthermore, out of the 3055 Shipping bills, the DG systems file number has not been indicated against certain S/bills at serial numbers as

mentioned above and therefore, it may be informed by ICES whether these S/bills are also to be considered for grant of MEIS.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they are forced to mention "N" under the MEIS Scheme code in 3055 S/Bills due to ICEGATE System technical limitations. The subject S/Bills consisted of commercial export of automobile parts and also export of returnable pallets and steel racks. ICEGATE System did not permit to mention "Y" for Commercial Exports and "N" for Returnable pallets/racks in the same S/Bill. Hence to avoid wrong claim for returnable pallets they were forced to mention "N" for both commercial exports and returnable exports. However, they had clearly mentioned their declaration to claim MEIS incentives in all the subject S/Bills. They had made several representations before the customs and DGFT for getting the subject S/Bills transmitted from ICEGATE system to DGFT system. The same was also approved and transmitted by DG Systems from ICEGATE to DGFT system. Considering the technical limitations in the ICEGATE system which are beyond their control they were unable to receive the MEIS scrips. Hence they are requesting to allow condonation for non mention of "Y" and sanction the entire MEIS claim at the eligible % without any later cut for the above mentioned period. As presented during the meeting, they had submitted the PRC application earlier also, but there were multiple key supporting documents which could not be submitted along in the online portal due to technical issues. Further, there had been consistent internal communication of documents and interactions between the DGFT, Drawback Directorate (CBIC) and the DG (Systems) in relation to the subject file. They requested to kindly consider those documents and interactions into the account for the PRC petition. They have attached an Office Memorandum dated 28.09.2021, from DGFT addressed to DG Systems, wherein there are references to the internal communication(s). they stated that as per the above communication, DGFT had communicated to DG systems that out of the total 3070 shipping bills, only 1848 have been transmitted and the remaining 1222 shipping bills have not been transmitted from ICEGATE 2 DGFT server and had requested DG systems to inform the list of shipping bills which have been considered by DoR and then allowed to be transmitted even when there is "N" marked in the shipping bills, and to transmit the remaining Shipping Bills which were not yet transmitted to DGFT server. The mail dated 10.02.2022 sent by ICES to DGFT was also seen vide which the list of SBs which were transmitted to DGFT for IEC No.0305008111 where reward flag is "N". The attachment is in the form of a table reflecting invoice No, invoice date, SB number, SB date, port of export, MEIS value and DG system file No. in each entry. (the DG system file No was not found mentioned for serial No. 119,607, 627, 628, 958, 959, 960, 1293, 1383, 1832, 1833, 2443, 2444, 2445,, 2589, 2590, 2591, 2598, 3016, 3017, 3018, 3052, 3053, 3054 and 3055.) The total number of entries is 3055.

Report dated 21/02/2024 of Directorate General of System & Data Management (ICEGATE) was seen which refers to DGFT letter dated November 28, 2023 on the subject and in which it has been informed that vide letter dated November 18, 2019 DBK Division of CBIC had issued directions and decided that the shipping bill details of M/s Nissan Motor for commercial items having declaration of intent as "N" and filed



through RES may be transmitted to DGFT for the purpose of MEIS benefits. However transmitted details should exclude NFEI items having scheme code 99 as the same is not eligible for MEIS benefits. Accordingly these shipping bills were transmitted to DGFT and the same was confirmed vide Email regarding list of 3045 shipping bills which were transmitted to DGFT. Also, out of 25 shipping bills mentioned at various serial numbers of the DGFT letter, 21 were transmitted successfully. However, the shipping bills mentioned at serial number 3052,3053,3054 and 3055 are not available in their database and hence cannot be transmitted to DGFT.

Decision: The Committee heard and examined the case on the basis of justification submitted by the applicant and decided to allow MEIS benefit on all the Shipping Bills transmitted by Customs to DGFT. It was also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

