Date of Uploading- .09.2024

MINUTES OF 6th MEETING OF AM-25 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI HARDEEP SINGH, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 29.08.2024.

Sixth Meeting for AM-25 of the EPCG Committee was held on 29.08.2024 at 03.00 PM under the chairmanship of Shri Hardeep Singh, Additional Director General of Foreign Trade in Vanijya Bhawan, New Delhi. Following officers attended the meeting :-

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

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

Case No.	Firm's Name	Page No.
1	Baba Technocrats And Manufacturers Private Limited, Hyderabad	3-4
2	Narmadeshwar Rice Mills Pvt. Ltd, West Bengal	4
3	Plastobatch Pvt. Ltd, Chennai	4-5
4	Valeo India Private Limited, Chennai	5-6
5	M/s H.P. Knitwears, Ludhiana	6-7
6	M/s Maharashtra Engineers, Kolhapur	7
7-8	M/s Shri Ranisati Industries, Thane	7-9
9	M/s Krish Fashion, Ludhiana	9
10	Raj Enterprise Pvt. Ltd, Mumbai	9-10
11	Sentini Beverages Pvt. Ltd, Hyderabad	10-11
12	DKB Optical International Private Limited, Rajasthan	11
13-14	PKPN Spinning Mills Pvt. Ltd, Tamil-Nadu	11-12
15	M/s T.T Ltd, New Delhi	12-13
16	Vantive Healthcare Technologies Pvt. Ltd, Karnataka	13
17	M/s Roto Pumps, Noida	13-14
18	Sael Solar Mfg. Pvt. Ltd, Delhi	14-15
19-20	M/s Bengal Energy Limited, Kolkata	15-16
21	M/s Sanat Printers, Sonipat	16-17
22	Aasu Exim Pvt. Ltd, Mumbai	17
23	M/s Moksh Diamond, Mumbai	17-18
24	BMR Infrastructure & Projects (India) Limited, Bangalore	18
25	M/s Sonani Textiles, Gujarat	18-19
26	M/s Rhi Magnesita India Limited, Delhi	19

27	M/s Desai Textiles, Maharashtra	19-20
28	M/s Shree Saikrupa Agro Industries, Nagpur	20-1
29	Madhur Milan Food Products Private Limited, Maharashtra	21
30	Himalaya International Ltd., New Delhi	21-22
31	Tholasi Prints India Private Limited, Bangalore	22-23
32	M/s Sree Dev Agro Foods, Tamilnadu	23
33	Raj Enterprise Pvt. Ltd, Mumbai	23-24
34-35	Supreme Solar Systems, Bangalore	24-27
36	M/s. Tata Steel Limited, New Delhi	28-30
37	Intech Additive Solutions Pvt. Ltd., Bangalore	30
38	Prakash Web Tech. Pvt. Ltd, New Delhi	30-31
39	Ripuraj Agro Private Limited, Bihar	31
40-42	Agripure Natural Foods Private Limited, Pune	31-32
43	M/s Orient Spun Silk & Processing Mills (LLP), Guwahati	32-33
44	M/s S R Auto Rice Mill, West Bengal	33
45	Bhadreswar Agro Private Limited, West Bengal	33-34
46	M/s Joy Guru Knitwear, Kolkata	34
47	H.R. Solar Solution Private Limited, West Bengal	34-35
48	M/s Laxmi Venture (India) Ltd., Mumbai	35
49	M/s Monosoft Packing Solution, Himachal Pradesh	35
50	Vishal Tools and Forgings Pvt. Ltd., Jalandhar	36-37
51	Cargill India Private Limited, New Delhi	37-38
52	M/s Sooraj Food Industries, Mangalore	38-39
53-54	M/s Indotex Exports, Maharashtra	39-40
55-56	Lotus Knits Private Limited, Mumbai	40-41
57-62	Jiangyin Uni-Pol Vacuum Castingg India Private Limited, Pune	41-44
63	Belrise Industries Limited, Pune	44-45
64	Baldev Textile Mills Private Limited, Maharashtra	45
65-72	M/s Sahyadri Farmers Producer Company Ltd, Nashik	45-50
73	Emco Electrodyne Pvt. Ltd., Mohali	50-51
74	Wave Mechanics Pvt. Ltd, Bangalore	51
75-77	Care Essentials International Private Limited, Delhi	51-53
78	M/s P. S. Embroidery, Ludhiana	53-54
79	CG Foods India Private Limited, Haryana	54
80	M/s Ruturaj Agro Industries, Pune	54-55
81	M/s Sudhir Forgings (P) Ltd, Ludhiana	55-56
82	Parason Machinery (India) Private Limited, Aurangabad	56
83	M/s Global Punch, Bangalore	56-57
84	M/s SK Innovative Textiles, Karnataka	57
85	Digital Fashion Studio, Karnataka	57-58

86	Lohardaga Rice Mill Private Limited, Jharkhand	58-59
87	M/s Ram Ratan Agarwal, Uttar Pradesh	59
88	M/s Nahar Industries, Maharashtra	59
89	M/s Real Illusion LLP, Mumbai	59-60
90	City Mall Vikash Private Limited, Chhattisgarh	60
91	Palak Textile Mills Private Limited, Punjab	60-61
92	Dasmesh Mechanical Works Private Limited, Punjab	61-62
93	M/s BMM Ispat Limited, Karnataka	62
94	M/s Reliance Industries Ltd, Mumbai	62-64
95-96	Cast Craft Private Limited, Bengaluru	64-67
97	Eros Infrastructures Private Limited, Nagpur	67
98	M/s Sri Bhagyalakshmi Enterprises, Bangalore	67-68
99	R&H Spaces Private Limited, Mumbai	68-69

Case No- 1: Baba Technocrats And Manufacturers Private Limited, Hyderabad
F. No. HQRPRCAPPLY00001490AM25

Subject: Request for EOP Extension up to 28.01.2026 i.e. 6+4 years in respect of EPCG Authorization No. 0930011830 dated 29.01.2016 under 0% Concessional Duty.

The firm has stated that they had imported the CGs and installed it at their factory premises and initiated their exports in 2019. However, due to COVID-19 pandemic and lockdown implemented throughout the country, their factory was closed down for 18 months without any production.

2. The firm further stated that they had not executed commercial exports due to shortage and non-availability of raw materials, qualified technical team and trained workers who left for their home-towns in COVID which led to a drastically declined exports in the year 2020. The firm were under the impression that the subject license is valid upto 10 years as their BG is valid till 28.10.2026. They have stated that they have sufficient export orders in hand, which they are supposed to execute in the coming year and they are ready to pay the composition fee for the unfulfilled EO value without enhancing the specific EO.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee in terms of Para 5.17 of HBP 2015-20 and late fee of Rs. 10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

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

Case No- 2: Narmadeshwar Rice Mills Pvt Ltd, West Bengal
F. No. HQREPCGPRAPP00000114AM25

Subject: Request for 1st Block EO Extension in respect of EPCG Authorization No. 0230007601 dated 31.01.2012 under 03% Concessional Duty.

The firm has stated that they could not be able to fulfill the export obligation to the tune of 50% for the first block due to the unavoidable reason. Further, the firm has requested for block wise waiver so that they can get Block-wise waiver/extension from RA Kolkata after payment of composition fee as per Exim Policy.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

Case No- 3: M/s Plastobatch Pvt Ltd, Chennai
F. No. HQRPRCAPPLY00001029AM24

Subject: Request for Exemption/Relaxation in Annual Average in respect of EPCG Authorization No. 04300016719 dated 17.04.2017 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that :-

i. They are Micro Level MSME manufacturing unit which started manufacturing since 2012 and based on their past performance and good intentions, they applied for an EPCG license to procure a machine.
ii. They were mainly exporting plastic granules(master batches) to Bangladesh much before they planned to import for an upgraded machine and based on market trends (sales data of those early years performances were provided for annual average obligation) and customer demand for better quality and faster shipments, they had decided to import the machine.
iii. The first three years of export data(prior to the import of the machine) are as under:

S. No.	Financial Year	Exports in Rs.
1	2014-15	79,55,673.00

2	2015-16	273,33,287.00
3	2016-17	164,64,770.00 (business declined due to demonetization effect)
	Total	517,53,730.00

iv. Their product Master Batches are an essential raw material for the plastic industry, it provides coloring solutions & special additive solutions to various kinds of plastic products including Single use plastics, their product was used in higher quantum in carry bags & related packaging products for providing colors & other additive effects.

v. Circulation of news on ban on single use plastic products/packaging from the second financial year (2018-19) onwards caused a slowdown in other permitted plastic products in the market.

vi. Their master batches used to be consumed at higher dosages in single use plastics such as carry bags made of polyethylene, polypropylene etc. Their export business & domestic business suffered drastically and they could not achieve the annual Average Obligations. The ban on various single use plastic products is still in force.

vii. Further disaster of the Pandemic COVID-19 and the lockdown has affected the world and the same has affected their export and local business also. The business with international markets has still not improved.

viii. To increase their export obligations they started exports to Sri Lanka too and such was their bad timing that first came the COVID-19 issue, then the economy collapse of Sri Lanka severely affected their export business opportunities very badly and caused a big loss of orders and prospects for them, they being a micro category company with very limited financial support could not take the risk of providing materials on credit to new clients in Sri Lanka.

ix. The firm also tried to explore South African Market, Iran and nearby markets by participating in/attending plastic exhibitions but in most of the places people were looking for confirmed/tried and tested bio-degradable plastic solutions only.

x. Due to all above external situations which are/were beyond their control, Plastic ban policies imposed by various governments led to their exports getting badly affected and they could not maintain the Annual Average EO.

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 4: Valeo India Private Limited, Chennai
F. No. HQREPCGPRAPP00285959AM22

Subject: Request for consideration of Shipping Bills with different EPCG Authorization towards fulfillment of Specific EO in respect of following EPCG Authorization Nos.

i. **0430009472 dated 02.02.2011**
ii. **0430009745 dated 01.04.2011**
iii. **0430010574 dated 02.12.2011**
iv. **0430012093 dated 21.01.2013**

The firm has stated that they had fulfilled specific EO within original EO period and there has been procedural lapse of endorsement of wrong EPCG Authorization in Shipping bills.

2. The firm further declared that the Shipping bills considered for discharge of specific EO against one Authorization has not been considered towards the discharge of specific EO and AEO against any of the other Authorizations.

3. It was decided that before considering the case in the EPCG Committee meeting, a report may be called from RA Chennai. Accordingly, a report from RA Chennai was received vide letter dated 24.05.2022.

4. Earlier, the case was considered in the 7th EPCG Committee Meeting of AM-23 held on 14.10.2022 and 17.10.2022 and the decision is as under:

> *Decision: The Committee deliberated upon the case and decided to defer it with the directions to ask the firm regarding status of Redemption of its other EPCG Authorizations endorsed wrongly in shipping bills and also furnish details of exports of goods and shipping bills.*

5. Accordingly, the firm vide e-mail dated 14.12.2022 has furnished the requested details.

6. The case was again considered in 2nd EPCG Committee Meeting of AM-24 held on 30.05.2023 and decision is as under:

> *Decision : The Committee deliberated upon the case and decided to defer the case. Case may be kept in the next meeting along with the reply submitted by applicant.*

7. Now, the applicant vide their e-mail dated 26.06.2024 has requested for consideration of Shipping Bills with different EPCG Authorization towards fulfilment of Specific EO in respect of following subject EPCG Authorizations under 0% Concessional Duty.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA. RA may decide the case in terms of procedure prescribed in Policy Circular No. 07 dated 11.07.2002.

<u>Case No- 5: M/s H.P. Knitwears, Ludhiana</u>
F. No. HQREPCGPRAPP00000151AM25

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 3030010682 dated 14.03.2013 under 03% Concessional Duty.

The firm has stated that they have fulfilled the EO of the subject license and have applied for redemption with RA, Ludhiana. However, RA has issued a DL dated 25.05.24 stating *"You have not fulfilled the 50% EO in the 1st block."* The firm has submitted the requisite documents and have requested for extension of 1st block with penalty.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/- for regularization purposes.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

<u>Case No- 6: M/s Maharashtra Engineers, Kolhapur</u>
F. No. HQREPCGPRAPP00000169AM25

Subject: Request for Condonation of Block wise EOP Extension in respect of EPCG Authorization No. 3130006750 dated 23.07.2012 under 0% Concessional Duty.

The firm submitted that, due to cancellation of export orders in the first block they were unable to fulfill EO in the first block. However, in the second block they have completed export obligation 90% and 10% is pending so they are ready to pay duty plus interest for non-fulfillment of 10% EO.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/- for regularization purposes.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

<u>Case No- 7: M/s Shri Ranisati Industries, Thane</u>
F. No. HQREPCGPRAPP00000115AM25

Subject: Request for acceptance of Installation Certificate of Capital Goods (Re-installed at their new premises) in respect of EPCG Authorization No. 0330046093 dated 03.01.2017 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :–

i. The firm has stated that they have installed capital goods at their factory premises and submitted installation certificate to RA Mumbai with in a prescribed time. After that, they have shifted their manufacturing unit to new address and submit Re-Installation Certificate to RA with in prescribed time.
ii. Now, the firm received DL from RA, Mumbai and stated that *"you may approach EPCG committee for regularizing our request to accept the re-installation certificate".*

2. As per Installation Certificate dated 04.08.2017 and Re-Installation Certificate dated 20.02.2022 issued by Chartered Engineer enclosed by the firm :-

BOE Details	Date of Installation	Date of Re-Installation
8760495 dated 03.03.2017	04.08.2017	19.02.2022

3. In addition, the firm has also stated that they have completed EO against the said license and ready to submit documents for redemption but due to above DL they are unable to submit their application online as file is already opened for approval of installation certificate.

Decision: The Committee took into account the submission of the party that they had imported the Capital goods against EPCG Authorization No. 0330046093 dated 03.01.2017 and installed at the factory address KM1 Series, Unit No. 8 & 9, Survey No. 81/6, Raj laxmi Textile Park Pvt Ltd., Pogaon, Bhiwandi-421302(Maharashtra) and obtained the installation certificate from Chartered Engineer. Now, they have shifted the CGs to M/s Shree Ranisati Industries, Gala No. F-5, 1329, Shri Rajlaxmi Hi Tech Park, Village Sonale, Bhiwandi, Thane-421302. The party has furnished the copies of IEC and RCMC showing the address where the CGs are shifted.

The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow regularization of shifting of Capital Goods. This shall be subject to payment of composition fee of Rs. 25,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of the DG, DGFT.

<u>Case No- 8: M/s Shri Ranisati Industries, Thane</u>
F. No. HQREPCGPRAPP00000172AM25

Subject: Request for acceptance of Installation Certificate of Capital Goods (Re-installed at their new premises) in respect of EPCG Authorization No. 0330048868 Dated 15.03.2018 under 0% Concessional Duty.

In support of their request, the firm has submitted the following –

i. The firm has stated that they have installed capital goods at their factory premises and submitted installation certificate to RA Mumbai with in a prescribed time. After that, they have shifted their manufacturing unit to new address and submit Re-Installation Certificate to RA with in prescribed time.
ii. However, RA Mumbai has raised the Deficiency letter and stated that *"you may approach EPCG committee for regularizing our request to accept the re-installation certificate".*

2. As per Installation Certificate dated 20.06.2018 and Re-Installation Certificate dated 20.02.2022 issued by Chartered Engineer enclosed by the firm:

BOE Details	Date of Installation	Date of Re-Installation
5943498 dated 11.04.2018	04.06.2018	19.02.2022
5757536 dated 27.03.2018	31.03.2018	19.02.2022

3. In addition, the firm has stated that they have completed EO against the said license and ready to submit documents for redemption but due to above DL they are unable to submit their application online as file is already opened for approval of installation certificate.

Decision: The Committee took into account the submission of the party that they had imported the Capital goods against EPCG Authorization No. 0330046093 dated 03.01.2017 and installed at the factory address KM1 Series, Unit No. 8 & 9, Survey No. 81/6, Raj laxmi Textile Park Pvt Ltd, Pogaon, Bhiwandi-421302(Maharashtra) and obtained the installation certificate from Chartered Engineer. Now, they have shifted the CGs to M/s Shree Ranisati Industries, Gala No. F-5, 1329, Shri Rajlaxmi Hi Tech Park, Village Sonale, Bhiwandi, Thane-421302. The party has furnished the copies of IEC and RCMC showing the address where the CGs are shifted.

The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow regularization of shifting of Capital Goods. This shall be subject to payment of composition fee of Rs. 25,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of the DG, DGFT.

<u>Case No- 9: M/s Krish Fashion, Ludhiana</u>
F. No. HQRPRCAPPLY00004390AM25

Subject: Request for 1st Block EOP extension and 1st EOP extension in respect of EPCG Authorization No.1230001243 dated 27.11.2014 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they have fulfilled their EO. However, on scrutiny of EODC documents RA raised a deficiency vide letter dated 19.06.2024 that there is shortfall of EO in the first block against the subject EPCG authorization.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-, for regularization purposes.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

<u>Case No- 10: M/s Raj Enterprise Pvt Ltd, Mumbai</u>

F. No. HQRPRCAPPLY00001398AM25

Subject: Request for Condonation of Block wise EOP and EOP Extension for 2 years (i.e. 6+2 years) in respect of EPCG Authorization No. 0330030233 dated 08.08.2011 under 0% Concessional Duty.

The firm has stated that their authorization was issued prior to 2015, and consequently, it does not fall under the purview of the Regional Authority. While they intended to request condonation during the redemption application process, RA Mumbai has advised them to approach the EPCG Committee due to the pre-2015 issuance of license.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-, for regularization purposes.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

<u>Case No- 11: Sentini Beverages Pvt Ltd, Hyderabad</u>
F. No. HQRPRCAPPLY00006379AM24

Subject: Request for the Cancellation of EPCG authorization No. 0930006064 dated 28.07.2010 under 03% Concessional duty.

The firm has stated that they identified the potential suppliers of required CGs in the domestic market & they requested RA, Hyderabad for invalidation letter in terms of para 5.6 of FTP 2009-14 and RA granted the invalidation letter dated 22.07.2010 for the duty amount saved Rs. 25,87,219.

2. Further, the firm decided not to procure the CGs from a supplier (M/s HST Steels Pvt. Ltd.) and accordingly, filed an application in ANF-5C for re-fixation of duty saved amount to Rs. 23,94,399/- in terms of paras 5.5 (i) and 5.19 of HBP of FTP 2009-14.

3. Later on, DGFT has requested for submission of TED refund application filed along with declarations from the suppliers that they have not availed any benefit of deemed exports or advance authorization vide letters dated 19.06.2018 & 23.07.2018. In response, the firm has submitted the required information vide letter dated 10.10.2018

4. In addition, the firm has stated that neither the firm nor suppliers availed any benefit against the said EPCG Authorization against the EPCG license and therefore the payment of notional customs duty as provided in para 5.14 of HBP (2009-2014) along with interest with respect to the duty saved amount of Rs. 23,94,399/- should be dropped.

Decision: After due deliberation on the request of the firm, the Committee decided to **defer** the case for further examination.

Case No- 12: DKB Optical International Private Limited, Rajasthan
F. No. HQRPRCAPPLY00000839AM25

Subject: Request for second EOP Extension for 1 year upto 31.12.2022 i.e. beyond 6+1 years in respect of EPCG Authorization No. 1330004244 dated 17.09.2014 under 0% Concessional Duty.

The firm has stated that due to plant fire on 08.05.2017, but due to timely intervention of fire brigade, the fire was brought under control. There was setback to the routine work. The firm further stated that they received relaxation for 1stblock on 26.11.2018, after payment of Rs. 5000. The firm had also applied for EOP extension to RA, Jaipur. However, it was rejected due to delay in approaching RA.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 1 year upto 31.12.2022 (from 7th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs.10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

Case No- 13: PKPN Spinning Mills Pvt Ltd, Tamil-Nadu
F. No. HQREPCGPRAPP00000179AM25

Subject: Request for EOP Extension for 2 years (i.e. beyond 6+2 years) in respect of EPCG Authorization No. 3230024458 dated 19.07.2016 under 0% Concessional Duty.

The firm has stated that their exports of Viscose Yarn and Blends, Polyester Yarn and Blends and Cotton Yarn during the years (2013-16) was more, average is also fixed on these exports. However in the subsequent years from 2016-17 till now, export market is very poor globally war around the world, Covid-19 issues further resulted in decline in exports.

2. The firm has further stated that, inspite of their best efforts, there is short-fall in Average AO and specific EO (even though they have endorsed the above license in the SBs in the year 2021-22) they could not fulfil the same. Hence still there is shortfall in AAO and specific EO.

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 14: PKPN Spinning Mills (P) Ltd, Tamil-Nadu
F. No. HQREPCGPRAPP00000181AM25

Subject: Request for EOP Extension for 2 years (i.e. beyond 6+2 years) in respect of EPCG Authorization No. 3230024503 dated 28.07.2016 under 0% Concessional Duty.

The firm has stated that their exports of Viscose Yarn and Blends, Polyster Yarn and Blends and Cotton Yarn during the years (2013-16) was more, average is also fixed on these exports. However in the subsequent years from 2016-17 till now, export market is very poor globally war around the world, Covid-19 issues further resulted in decline in exports.

2. The firm has further stated that inspite of their best efforts, there is short-fall in Average AO and specific EO (Even though they have endorsed the above license in the SBs in the year 2021-22) they could not fulfil the same. Hence still there is shortfall in AAO and specific EO.

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 15: M/s T.T Ltd, New Delhi
F. No. HQREPCGPRAPP00000131AM25

Subject: Request for Wavier of Annual Average Export Obligation in respect of 4 EPCG Authorization Nos. under 0% Concessional Duty.

i. **0530171237 dated 03.11.2017**
ii. **0530172413 dated 07.06.2018**
iii. **0530172685 dated 25.07.2018**
iv. **0530173619 dated 27.12.2018**

In support of their request, the firm has submitted the following :–

i. The firm was doing export of Textile goods manufactured as well as Trading (Merchant Export). While issuing EPCG Authorization, Average EO was fixed based on total exports of the company instead to manufacturer goods only (2014-15, 2015-16, 2016-17, 2017-18).

ii. However, they have fulfilled their specific EO & Average EO based on manufactured goods exports.

2. The firm has also stated that there were some following difficulties and problems occurred during Average EO Period, which are as under :-

i. Due to COVID-19, many countries faced different variants for following 2 years plus. The firm in Gujarat, UP, Tripura closed for more than 9 months facing of storage of manpower.
ii. Power, Labour & Raw Material cost jumped up due to price inflation and government imposed 10% import duty on cotton import.
iii. Post COVID Era, Sea freight also jumped two to three fold.

3. Further, the firm has stated that EPCG licenses were issue for import of garments manufacturing machines for installation of their new project in U.P. there were no garments export before setting up of this unit and they were doing export of cotton yarn and fabric only.

Decision: After deliberation on the request of the firm, the Committee decided to **defer** the case to call the applicant for Personal Hearing to explain the case.

<u>Case No- 16: M/s Vantive Healthcare Technologies Pvt. Ltd., Karnataka</u>
F. No. HQREPCGPRAPP00000098AM25

Subject: Request for Transfer of name against EPCG Authorizations for regularization purpose only post Asset Purchase Agreement dated 01.04.2024 in respect of 2 EPCG Authorization Nos. 0730012548 dated 06.12.2021 and 0730018562 dated 01.07.2019.

In support of their request, the firm has submitted the following :–

i. M/s Baxter Innovations and Business Solutions Pvt. Ltd. have availed the two EPCG Authorizations (i.e. 0730012548 dated 06.12.2021 & 0730018562 dated 01.07.2019) which pertain to renal care & acute therapies business.
ii. The 100% EO in respect of above Authorizations have been fulfilled by 'Baxter' and also EODC application has been filed prior to entering into an asset purchase agreement with 'Vantive Healthcare Technologies Pvt. Ltd'.

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of 2 subject EPCG Authorizations from M/s. Baxter Innovations and Business Solutions Pvt. Ltd to M/s. Vantive Healthcare Technologies Pvt. Ltd. on account of Asset Purchase Agreement subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO of M/s. Vantive Healthcare Technologies Pvt. Ltd. for same and similar products on date of acquisition.
ii. M/s Vantive Healthcare Technologies Pvt. Ltd. also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation.

This has the approval of DG, DGFT.

Case No- 17: M/s Roto Pumps, Noida
F. No. HQREPCGPRAPP00000152AM25

Subject: Review Application for Consideration of Free Shipping Bill (Considered as scheme shipping bill under Chapter 3 of FTP) for fulfilment of EO in respect of 4 EPCG Authorization Nos. under 0% Concessional Duty as under:

1. **0530150928 dated 12.01.2010**
2. **0530159941 dated 12.12.2012**
3. **0530155842 dated 27.06.2011**
4. **0530155779 dated 16.06.2011**

In support of their request, the firm has submitted the following :–

i. They obtained 4 EPCG Authorization from CLA, New Delhi. The Export Obligation has been fulfilled within initial EO period and also realized export proceeds.
ii. Due to lack of proper understanding of scheme, they could not prepare SBs under EPCG Scheme and they have also not claimed any duty drawback.
iii. The specific EO & Annual Average has been fulfilled by export under "Free Shipping Bill" with intent to claim Chapter- 3 Incentive.
iv. All their exports are against MEIS Shipping Bills with declaration of intent to claim incentive under Chapter 3 of FTP. The firm has stated that the copies of SBs submitted to RA are MEIS SBs and clearly show the intent to claim reward as YES.

2. The representative of the firm, Shri Pradeep Jain (Chief Financial Officer) and Shri Laxman Singh (Adviser) appeared in person and made the following submissions :-

Applicant's statement: The representatives stated that due to lack of proper understanding of EPCG Scheme, they could not prepare SBs under the Scheme. Further, they have also not claimed any duty drawback. The specific EO & Average EO Average has been fulfilled by export under "Free Shipping Bill" with intent to claim Chapter-3 Incentive. All their exports are against MEIS Shipping Bills with declaration of intent to claim incentive under Chapter 3 of FTP. The firm has stated that the copies of SBs submitted to RA are MEIS SBs and clearly show the intent to claim reward as YES.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA. RA may decide the case in terms of procedure prescribed in Policy Circular No. 07 dated 11.07.2002.

Case No- 18: Sael Solar Mfg. Pvt Ltd, Delhi
F. No. HQREPCGPRAPP00000048AM25

Subject: Request for:

i. **Transfer/Change of name against EPCG Authorization No. 3031001840 dated 04.03.2022 post-acquisition of the division of SAEL Ltd by SAEL Solar Mfg. Pvt. Ltd.**
ii. **Consideration to fulfill the remaining EO by purchaser company Viz (M/s Sael Solar Mgf. Pvt. Ltd.)**

The firm has stated that M/s Seal Solar Mfg Pvt. Ltd." (Purchaser) has acquired the division of the seller company viz "M/s Sael Ltd." through slump vide business transfer agreement dated 06.12.2022 between them.

2. The firm has further stated that consequent to the above agreement, all the Assets and Liabilities of the seller company stand transferred to the purchaser company. Therefore, post the execution of the business transfer agreement, the outstanding EO of the seller company would be fulfilled by the purchaser company.

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of subject EPCG Authorizations from M/s. Sael Ltd. to M/s. SAEL Solar Mfg. Pvt. Ltd. on account of slump sale subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO of SAEL Solar Mfg. Pvt. Ltd. for same and similar products on date of acquisition.
ii. SAEL Solar Mfg. Pvt. Ltd. also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation.

This has the approval of DG, DGFT.

Case No- 19: M/s Bengal Energy Limited, Kolkata
F. No. HQRPRCAPPLY00004234AM25

Subject: Request for acceptance of Installation Certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG Authorization No. 0230004393 dated 07.08.2009 under 03% Concessional Duty.

The firm has stated that at the time of taking the subject EPCG license in 2009, three export items, namely L.A.M. Coke, Pig Iron, and M.S Billets were endorsed on the license.

2. The firm further stated that they were under the process of setting up of manufacturing unit for the above-mentioned export products. They initially started the production of L.A.M. Coke only, which was not excisable and was under NIL rate of Excise Duty. At the time, the production facility for the other two products were not ready.

3. In view of the above, the firm had stated that they had a genuine hardship in obtaining IC from the Central Excise Authority, due to which they had to take it from an independent CE.

4. As per Installation Certificate dated 27.11.2009 issued by Chartered Engineer enclosed by the firm, the firm had installed the CGs on 31.10.2009 under BOE No. 491687 dated 31.08.2009.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow acceptance of installation certificate issued by Chartered Engineer instead of Central Excise Department, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 20: M/s Bengal Energy Limited, Kolkata
F. No. HQRPRCAPPLY00004235AM25

Subject: Request for acceptance of Installation Certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG Authorization No. 0230004394 dated 07.08.2009 under 03% Concessional Duty.

The firm has stated that at the time of taking the subject EPCG license in 2009, three export items, namely L.A.M. Coke, Pig Iron, and M.S Billets were endorsed on the license.

2. The firm further stated that they were under the process of setting up of manufacturing unit for the above-mentioned export products. They initially started the production of L.A.M. Coke only, which was not excisable and was under NIL rate of Excise Duty. At the time, the production facility for the other two products were not ready.

3. In view of the above, the firm had stated that they had a genuine hardship in obtaining IC from the Central Excise Authority, due to which they had to take it from an independent CE.

4. As per Installation Certificate dated 26.10.2009 issued by Chartered Engineer enclosed by the firm, the firm had installed the CGs on 29.09.2009 under BOE No. 491704 dated 31.08.2009.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow acceptance of installation certificate issued by Chartered Engineer instead of Central Excise Department, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 21: M/s Sanat Printers, Sonipat
F. No. HQREPCGPRAPP00001059AM23

Subject: Request

i. **Allow exports made vide 7 shipping bills against EPCG Authorization No. 0530153786 dated 22.10.2010 towards fulfillment of EO against EPCG Authorization No. 0530160552 dated 18.03.2013**
ii. **Regularization of exports made beyond EOP but within 8 years in respect of EPCG Authorization No. 0530160552 dated 18.03.2013 under 0% Concessional Duty.**

The firm stated that they were granted EPCG Authorization No. 0530153786 dated 22.10.2010 and 0530160552 dated 18.03.2013. They made exports and fulfilled the EO against the Authorization No. 0530153786 dated 22.10.2010 and EODC letter was issued on 16.05.2014.

2. The firm further stated that they were issued another Authorization No. 0530160552 dated 18.03.2013. But, while exporting, they continued to mention details of the Authorization No. 0530153786 inadvertently, which was already redeemed on 16.05.2014.

3. Further, the firm stated that all such exports vide 7 shipping bills are of the dated much after the issuance of EODC of EPCG No. 0530153786 dated 22.10.2010. The firm also stated that there is another export vide shipping bill number 3665179 dated 07.07.2020 and have the details of EPCG Number 0530160552 dated 18.03.2013 on it, but was made beyond the EO period but within the 8 years from the date of EPCG.

4. The case was considered in 2nd EPCG Committee Meeting of AM-24 was held on 30.05.2023 and the decision is as under :-

> *Decision: After deliberation on the request of the firm, the Committee decided to defer the case with the directions to call for a report from RA concerned on the submissions made by the applicant.*

5. In this regards, CLA New Delhi was asked to submit a report in the matter. Now, vide email dated 10.06.2024, they have furnished the same.

Decision*:* After deliberation on the request of the firm, the Committee decided to **defer** the case with the directions to call for a report from RA concerned on the submission made by the applicant that Shipping Bills have not been used in the other licenses.

Case No- 22: Aasu Exim Pvt. Ltd, Mumbai
F. No. HQREPCGPRAPP00000334AM23

Subject: Request for extension of EOP for two years (i.e. from 10 years to 12 years) in respect of EPCG Authorization No. 0330028570 dated 04.02.2011 under 3% concessional duty- reg.

The firm has stated that they could not apply for extension of EOP within the prescribe time period i.e. 90 days. The firm has also stated that they have fulfilled their entire EO but due to oversight, they are unable to maintain their Average EO. Therefore, the firm has requested for extension of EOP for two years from 10 years to 12 years. As per amendment sheet, the firm was granted extension EOP from 8 years to 10 years.

2. Accordingly, RA Mumbai was asked to furnish a clarification on how knitted fabric is endorsed on the authorization. Now, vide email dated 29.05.2024, RA has furnished the same.

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 23: M/s Moksh Diamond, Mumbai
F. No. HQRPRCAPPLY00004500AM25

Subject: Request for second EOP Extension for 2 years i.e. beyond 6+2 years in respect of EPCG Authorization No. 0330041792 dated 27.05.2015 under 0% Concessional Duty.

The firm has stated that they had already taken EOP Extension of 2 years in the subject license. However, they had not received export orders, due to which they were unable to complete the EO within the extended EOP.

2. The firm further stated that they approached RA, Mumbai for further extension of EOP for 2 years. However, they were issued a DL dated 25.06.24 stating that there is no provision to allow further 2 years EOP extension.

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

Case No- 24: M/s BMR Infrastructure & Projects (INDIA) Limited, Bangalore
F. No. HQREPCGPRAPP00000223AM25

Subject: Request for EOP Extension of 1st Block in respect of EPCG Authorization No. 0730013696 dated 08.08.2014.

The firm has stated that they were unable to meet the first block obligation during the assigned period up to 08.08.2018. However, they have been able to complete the first block Export Obligation for the license in the period 2019-20. Given that the license was obtained on 08.08.2014, RA Bangalore rejected the 1st block extension in accordance to PN No.03 dated 13.04.2022, citing that the license pertains to FTP, 2009-2014.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

Case No- 25: M/s Sonani Textiles, Gujarat
F. No. HQRPRCAPPLY00004506AM25

Subject: Request for 2 years EOP extension beyond 6+2 years i.e. up to 01.07.2025 in respect of EPCG Authorization No. 5230017295 dated 01.07.2015 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they have already obtained 2 years EOP extension from 01.07.2021 to 01.07.2023. They were unable to complete their EO due to unawareness of export procedures and market instability.

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

Case No- 26: M/s Rhi Magnesita India Limited, Delhi
F. No. HQREPCGPRAPP00000107AM25

Subject: Request for Transfer of Name against EPCG Authorizations post acquisition of the Company through Business transfer agreement in respect of 3 EPCG Authorizations 230014609 dated 03.09.2020, 231000140 dated 04.01.2021 and 231000795 dated 14.06.2021.

The case was considered in 4th EPCG Committee Meeting of AM-25 held on 24.06.2024, (Case No. 31) wherein the Committee deliberated upon the case and decision is as under :-

Decision: The Committee decided to defer this case for further examination.

2. In support of their request, the firm has submitted the following :–

i. M/s Rhi Magnesita India Ltd have acquired the company viz. M/s Hi-Tech Chemicals Pvt. Ltd through Slump Sale vide the Business Transfer Agreement dated 18.10.2022 between them viz. ‘M/s Rhi Magnesita India Ltd' & "Hi-Tech Chemicals Pvt Ltd".
ii. All the assets & liabilities of the ‘Seller Company’ stand transferred to the ‘Purchase Company’. Therefore, all the export obligation of the seller company viz. ‘Hi-Tech Chemicals Pvt. Ltd’ would be fulfilled by them i.e. the Purchaser Company viz. ‘Rhi Magnesita India Ltd’.

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of 3 subject EPCG Authorizations from M/s. Hi-Tech Chemicals Pvt. Ltd. to M/s Rhi Magnesita India Ltd. on account of slump sale subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO of M/s. Rhi Magnesita India Ltd. for same and similar products on date of acquisition.
ii. M/s. Rhi Magnesita India Ltd. also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation.

This has the approval of DG, DGFT.

Case No- 27: M/s Desai Textiles, Maharashtra
F. No. HQRPRCAPPLY00004523AM25

Subject: Request for 2 years EOP extension i.e. 6+2 years and condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 3130008477 dated 13.02.2015 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they have not fulfilled their Specific EO within initial EO period i.e. within 6 years. However, they have fulfilled their EO within 8 years.

The details of the installation certificate (issued by Central Excise) furnished by the firm is as under:

i. BOE No. & Date : 8532091 dated 09.03.2015
ii. Date of Installation : 10.04.2015
iii. Date of Issue of IC : 10.06.2015

Decision:
In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

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

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 28: M/s Shree Saikrupa Agro Industries, Nagpur</u>
F. No. HQREPCGPRAPP00000237AM25

Subject: Request for Condonation of Block wise EOP Extension in respect of EPCG Authorization No. 5030000511 dated 16.10.2014 under zero duty EPCG scheme.

In support of their request the firm has submitted that have obtained the above said EPCG Authorization dated16.10.2014 and their overall 1st Block EOP & 2nd Block EOP have expired on 16.10.2020. Due to Covid-19, their overseas buyer has cancelled all the export orders that they have, and 80% of the labour has left the factory. Now they would like to inform that during the last six month they were gradually run their factory and labour shortage have also been sorted, now they have decided to complete the export obligation against above mentioned EPCG authorization

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

<u>Case No- 29: Madhur Milan Food Products Private Limited, Maharashtra</u>
F. No. HQRPRCAPPLY00004527AM25

Subject: Request for 2 years EOP Extension (8 to 10 years i.e. from 24.02.2024 to 24.02.2026) in respect of EPCG Authorization No. 0330039601 dated 26.08.2014 under zero duty EPCG scheme.

As Licence Amendment Sheet issued by RA Mumbai EOP of the subject authorization has been changed from 26.08.2022 to 24.02.2024 (18 months Covid extension). The firm has submitted that due to Faulty Machine, they were not able to fulfill the EO.

2. The details of the installation certificate furnished by the firm are as under :-

i. BOE No. & Date : 6711574 dated 11.09.2014
ii. Date of Installation : 25.05.2015
iii. Date of Issue of IC : 28.05.2015

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 30: Himalaya International Ltd., New Delhi</u>
F. No.

1. **HQRPRCAPPLY00377584AM22**
2. **HQRPRCAPPLY00382840AM22**
3. **HQRPRCAPPLY00381205AM22**
4. **HQRPRCAPPLY00392963AM22**
5. **HQRPRCAPPLY00382901AM22**
6. **HQRPRCAPPLY00384726AM22**
7. **HQRPRCAPPLY00384133AM22**
8. **HQRPRCAPPLY00382882AM22**
9. **HQRPRCAPPLY00381171AM22**
10. **HQRPRCAPPLY00382884AM22**
11. **HQRPRCAPPLY00384130AM22**

Subject: Request for amendment in Specific EO and Average EO in respect of 11 EPCG Authorisation nos. under 5% Concessional duty- reg.

The applicant has stated that they were issued EPCG on the condition to Export 6 times the Duty saved Value in a period of 12 years. The firm has also stated that their Export products are sweets and appetizers, which are processed Foods. Therefore, the condition should be to export 8 times the duty saved value in 8 years. The firm has informed that they have completed their EO accordingly.

2. It is informed that the firm were a 100% EOU unit and became a DTA unit in 2006-07 when they were issued EPCG Authorisations for conversion to DTA. Subsequently they were also issued final de-bonding order Dated 09.05.2007.

3. CLA, Delhi was asked to furnish a report in the matter for a total of 37 applications filed by M/s Himalaya International Ltd.

4. The matter was earlier considered in 8th EPCG Committee Meeting of AM-24 held on 26.12.23. The decision of which is as under:

> *"The Committee deliberated upon the case and decided to defer the case for calling a report from CLA, New Delhi on request of the firm. The firm to be granted a Personal hearing for consideration of their request."*

5. CLA, Delhi was asked to furnish a report in the matter for a total of 37 applications filed by M/s Himalaya International Ltd. (License no. at S. No. 38 was mentioned at 34 inadvertently.)

6. The matter was earlier considered in 8th EPCG Committee Meeting of AM-24 held on 26.12.23. The decision of which is as under:

"The Committee deliberated upon the case and decided to defer the case for calling a report from CLA, New Delhi on request of the firm. The firm to be granted a Personal hearing for consideration of their request."

7. Later, CLA sent reports for 26 of 37 applications filed by the firm, which were considered in the 12th EPCG Committee Meeting of AM-24 held on 21.03.24. The decision of which is as under:

"The Committee deliberated upon the case and decided to remand the case back to RA for re-fixation of annual Average export obligation and Specific export obligation. RA may examine and decide the case as per policy on merit."

8. Now, CLA Delhi vide email dated 31.07.24, have sent reports for 11 applications.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA for re-fixation of annual Average export obligation and Specific export obligation. RA may examine and decide the case as per policy on merit**.**

Case No- 31: Tholasi Prints India Private Limited, Bangalore
F. No. HQREPCGPRAPP00000235AM25

Subject: Request for 4 years EOP Extension (8+4) in respect of EPCG Authorization No. 0730005451 dated 28.03.2007 under 3% Concessional Duty.

The firm has submitted that, they have imported capital goods on 15.04.2007 under EPCG scheme vide License No. 0730005451 dated 28.03.2007. The capital goods have been used for printing purposes. The EO period expired on 28.03.2015 since the license was issued for 8 years. They were unable to meet the EO during the assigned period up to 28.03.2015.

2. The firm has further stated that they were able to complete the EO for the license in the period 2018-2019. Given that the license was obtained on 28.03.2007, RA, Bangalore is not able to issue the extension in accordance to Public Notice No. 03 dated 13.04.2022, sitting that the license pertains to FTP, 2004-2009 and accordingly, they are requesting to provide the EOP extension of 4 years since license issued for 8 years so that they will able to complete their EO i.e. 8+4 years from 28.03.2015 to 28.03.2019.

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 32: M/s Sree Dev Agro Foods, Tamilnadu
F. No. HQREPCGPRAPP00000133AM25

Subject: Request for Accepting the SEO in terms of Policy Circular No. 07/2002 Dated 11.07.2002 and condonation of procedural lapse in respect of EPCG Authorization No. 0430012234 dated 28.02.2013 under 03% Scheme.

The firm has stated that they have completed stipulated export obligation over and above of annual average export performance in terms of Chapter 5 of FTP/HBP 2009-2014 with physical exports under Para 5.10(d) of HBP.

2. The firm has further stated that the EO under subject shipping bills are effected through drawback scheme shipping bills and the third party details have endorsed properly whereas the particular authorization details were not declared inadvertently therefore they have executed an Affidavit as per Policy Circular No. 07/2002 dated 11.07.2002 since all the exports made on or before 31.03.2015.

3. RA, Chennai has raised the deficiency letter dated 23.02.2022 and stated that:

> *"Third party S/Bs which have not been endorsed with EPCG License No. & date cannot be considered towards fulfillment of EO since Affidavit as per PC No. 7 dt 11.07.2002 is not applicable to third party sipping bills in terms of Appendix-5C of HBP".*

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 33: Raj Enterprise Pvt Ltd, Mumbai
F. No. HQRPRCAPPLY00004542AM25

Subject: Request for Block wise Extension and EOP Extension for 2 years (i.e. 6+2 years) in respect of EPCG Authorization No. 0330029962 dated 08.07.2011 under 0% Concessional Duty.

The firm has stated that they have fulfilled 100% EO but as there is only export of USD 98,791.61 in the 1st block.

2. The firm has further stated that there were other 3 EPCG authorization during the same period and all these authorizations are redeemed but two authorizations where they forgot to apply for condone of Block wise EO and asked RA to condone at the time of Redemption.

3. RA, Mumbai has raised the Deficiency Letter dated 29.04.2024, and stated that –

> *"You may approach EPCG Committee for condonation of delay in submission of request for EO Extension"*

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

<u>Case No- 34: Supreme Solar Systems, Bangalore</u>
F. No. HQRPRCAPPLY00016331AM22

Subject: Request for EPCG Authorization No. 0730015849 dated 26.09.2016

i. **To allow the fulfilment of EO by the Private Limited Company as the Proprietorship Firm is not in existence**
ii. **Extension of 1st block by 2 and 21/2 years to fulfill the EO**
iii. **Reduce the EO to 75% of 6 times of the duty saved from 100% as the company's activities are covered under the green project**

The case was considered in the 12th EPCG Committee Meeting of AM-23 held on 23.02.2023. The decision of which is as under:

"The Committee heard the submissions of the representative of the firm and noted that RA, Bengaluru was the only respondent in the WP No. 8106 of 2021 and as per the available records it is yet to comply with the order dated 09.09.2022 of the Hon'ble High Court. In order to enable the Committee to dispose off the pending request of the firm filed before it, RA to take a final decision in the matter immediately and latest within a period of four weeks from the date of uploading of the Minutes."

2. Now, the firm vide email dated 25.08.2023 have stated as under :-

a. RA, Bangalore has passed the order dated 23.08.2023 pertaining to the subject EPCG license no. 0730015849 dated 26.09.2016. RA has reinstated the subject EPCG Authorization and advised the firm to approach EPCG Committee for consideration of the pending request.

b. The cancellation of the subject license has been withdrawn after a period of 2 years, hence the firm has requested for consideration of their request for endorsement of private limited company's name in the license, and exclude the period lost due to erroneous cancellation of the license vide RA order dated 24.03.2021 and allow them fresh EOP for fulfillment by at least 4 years lost.

3. The firm was granted an opportunity for hearing on the 5th EPCG Committee Meeting of AM-25 held on 15.07.2024. The case was deferred on request of the firm.

4. The representative of the firm, Shri Pavan Kumar K (Head of Finance and Taxation) appeared through Video conferencing and made the following submissions:-

Applicant's statement: The representative stated they had availed the above EPCG Authorization in April, 2016 and have imported the Capital goods under the proprietor firm name Supreme Solar Systems and the machinery also was installed. Subsequently, a Private Limited Company in the name and style of Supreme Solar Projects Private Limited was incorporated in the year April 2016. The proprietor of Supreme Solar Systems Sri Hosangady Narasimha became Managing Director of the company Supreme Solar Projects Private Limited. The business of the proprietor firm was taken over by the Private Limited Company and the corresponding MGT-14 form was filed in the ROC. A business transfer agreement was also executed. The entire business activity of manufacturing and sale was moved to the Private Limited Company and the Proprietorship Firm ceased to exist from the date of takeover. The export product declared in the EPCG license is being exported from a Private Limited Company. It was also requested that the period for which authorization was cancelled be added to the block period of 4 years.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow fulfilment of EO against the subject EPCG authorization by the Private Limited Company as the Proprietorship Firm is not in existence. Consequent to the Business Transfer agreement, the EPCG authorization would be transferred from M/s. Supreme Solar Systems (SSS) in the name of M/s. Supreme Solar Projects Pvt. Limited (SSPPL).

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow extension of first block period from 4 years to 6 years in view of the hardship faced due to the cancellation of the EPCG authorization from 24.03.2021 to 23.08.2023. The extension of first block EO period for a further two years will be effective from the date of endorsement by the RA.

This has the approval of DG, DGFT.

In respect of 3rd request: The Committee deliberated upon the case and decided that the firm may **approach the RA** for consideration of their request as per policy.

<u>Case No- 35: Supreme Solar Systems, Bangalore</u>
F. No. HQRPRCAPPLY00016259AM22

Subject: Request for EPCG Authorization No. 0730015848 dated 26.09.2016

iv. **To allow the fulfilment of EO by the Private Limited Company as the Proprietorship Firm is not in existence**
v. **Extension of 1st block by 2 and 21/2 years to fulfill the EO**
vi. **Reduce the EO to 75% of 6 times of the duty saved from 100% as the company's activities are covered under the green project**

The case was considered in the 12th EPCG Committee Meeting of AM-23 held on 23.02.2023. The decision of which is as under:

> *"The Committee heard the submissions of the representative of the firm and noted that RA, Bengaluru was the only respondent in the WP No. 8106 of 2021 and as per the available records it is yet to comply with the order dated 09.09.2022 of the Hon'ble High Court. In order to enable the Committee to dispose off the pending request of the firm filed before it, RA to take a final decision in the matter immediately and latest within a period of four weeks from the date of uploading of the Minutes."*

2. Now, the firm vide email dated 25.08.2023 have stated as under :-

a. RA, Bangalore has passed the order dated 17.08.2023 pertaining to the subject EPCG license no. 0730015848 dated 26.09.2016. RA has reinstated the subject EPCG Authorization and advised the firm to approach EPCG Committee for consideration of the pending request.

b. The cancellation of the subject license has been withdrawn after a period of 2 years, hence the firm has requested for consideration of their request for endorsement of private limited company's name in the license, and exclude the period lost due to erroneous cancellation of the license vide RA order dated 24.03.2021 and allow them fresh EOP for fulfillment by at least 4 years lost.

3. The firm was granted an opportunity for hearing on the 5th EPCG Committee Meeting of AM-25 held on 15.07.2024. The case was deferred on request of the firm.

4. The representative of the firm, Shri Pavan Kumar K (Head of Finance and Taxation) appeared through Video conferencing and made the following submissions:-

Applicant's statement: The representative stated they had availed the above EPCG Authorization in April, 2016 and have imported the Capital goods under the proprietor firm name Supreme Solar Systems and the machinery also was installed. Subsequently, a Private Limited Company in the name and style of Supreme Solar Projects Private Limited was incorporated in the year April 2016. The proprietor of Supreme Solar Systems Sri Hosangady Narasimha became Managing Director of the company Supreme Solar Projects Private Limited. The business of the proprietor firm was taken over by the Private Limited Company and the corresponding MGT-14 form was filed in the ROC. A business transfer agreement was also executed. The entire business activity of manufacturing and sale was moved to the Private Limited Company and the Proprietorship Firm ceased to exist from the date of takeover. The export product declared in the EPCG license is being exported from a Private Limited Company. It was also requested that the period for which authorization was cancelled be added to the block period of 4 years.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow fulfilment of EO against the subject EPCG authorization by the Private Limited Company as the Proprietorship Firm is not in existence. Consequent to the Business Transfer agreement, the EPCG authorization would be transferred from M/s. Supreme Solar Systems (SSS) in the name of M/s. Supreme Solar Projects Pvt. Limited (SSPPL).

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow extension of first block period from 4 years to 6 years in view of the hardship faced due to the cancellation of the EPCG authorization from 24.03.2021 to 17.08.2023. The extension of first block EO period for a further two years will be effective from the date of endorsement by the RA.

This has the approval of DG, DGFT.

In respect of 3rd request: The Committee deliberated upon the case and decided that the firm may **approach the RA** for consideration of their request as per policy.

<u>Case No- 36: M/s. Tata Steel Limited, New Delhi</u>
F. No. 01/36/218/86/AM-20/EPCG

Subject: Requested for Permission for utilization of shipping bills for fulfilment of Export Obligation (EO) of another EPCG license against 25 EPCG authorizations

S.No.	EPCG Authorisation Number
1	230004768
2	0230004941
3	0230004942
4	0230004958
5	0230004959
6	0230004960
7	0230004961
8	0230004992
9	0230005194
10	0230005245
11	0230005253
12	0230005418
13	0230005842
14	0230005856
15	0230005857
16	0230006110
17	0230006113
18	0230006172
19	0230006374
20	0230006698
21	0230006762
22	0230006812
23	0230006839
24	0230007069
25	0230007074

The firm has stated that :-

i. Sometimes it is not operationally feasible to endorse the intended EPCG licence number on the shipping bills given the large number of EPCG Licenses and volume of exports that Tata Steel manages. In some cases, the issues raised by Custom Authorities and IT issues makes it impossible to endorse the intended licence on shipping bills. Export market is highly volatile and it is difficult to predict the quantum of exports and endorse intended EPCG licence.
ii. Given the above difficulties, the final list of licenses redeemed during the FY 2010-11 and FY 2011-12 was at variance with the initial submission of shipping bills filed at the time of exports.
iii. Now, DGFT Kolkata has pointed out that the authorisation number mentioned in the shipping bill is different from the licence against which redemption is requested.
iv. To take care of such eventualities, DGFT had issued a Policy Circular No. 07/2002 dated 11th July, 2002.
v. A statement duly authorised by the independent CA showing full allocation of export done in both the years have been submitted establishing that there has been no double counting of exports.

2. In view of the above submission, the firm has requested for condonation of unintended procedural lapse of mentioning a different EPCG licence number on shipping bills pertaining to FY 2010-2011 & 2011-2012 which is in variance to the finally certified list of license numbers & shipping bills.

3. The request was examined by the EPCG Committee in its meeting held on 10.06.2020. The decision of the Committee as under:

> *"The party has requested for permission for utilization of 1080 shipping bills for fulfilment of Export Obligation (EO) of another EPCG Authorisations in respect of 51 EPCG authorisations.*
>
> *The Committee deliberated upon the case and decided to defer it with the direction to first call a report from RA which may verify that the shipping bills in question are not free shipping bills; the EPCG Authorisations in question have not already been redeemed; and EO has been fulfilled within the original or extended EOP endorsed by the RA."*

4. As per direction of EPCG Committee held on 10.06.2020, RA, Kolkata vide letter dated 01.02.2021 furnished their report.

5. The representative of the firm, Shri Manish Kumar Agrawal (Head, Regulatory Affairs) and Shri Biswajit Mitra appeared through Video conferencing and made the following submissions :-

Applicant's statement: The representatives stated that given the large number of EPCG Licenses and volume of exports that Tata Steel manages, the correct value of the exports is determined after the realisation of export proceeds whereby reallocation of licence is to be done manually after issuance of BRC by bank and uploading of the same on DGFT server. Against the 25 EPCG authorisations, there are 568 Shipping Bills where wrong authorisation number has been mentioned inadvertently.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA. RA may decide the case in terms of procedure prescribed in the Policy Circular No. 07 dated 11.07.2002.

<u>Case No- 37: Intech Additive Solutions Pvt. Ltd., Bangalore</u>
F. No. 01/36/218/18/AM-25/EPCG

Subject: Request for Inclusion of Additional export product against EPCG Authorization No. 0730014053 dated 12.12.2014 under 0% Concessional duty

The firm has stated that they applied EPCG for 1st time and hence they were not aware to mention different export products to be exported against the license. It was inadvertently that they mentioned only one product while applying the license. They have given all the necessary proof to RA, Bangalore regards to export products to be endorsed to the license. The firm has also stated that they have completed more than 100% obligation and are unable to get the license redeemed from RA.

2. The firm vide reply to letter dated 13.10.23 has stated that RA, Bangalore has added the export products in the license as per the nexus with the capital goods imported under EPCG Authorization. However, they have imposed AEO on the license. The firm further stated the company was established in 2013 and started exports from 2016 onwards, and they have completed 100% EO.

3. In view of the above, RA Bangalore was asked to furnish a report in the matter. RA Bangalore vide email dated 28.05.24 furnished the requisite report.

4. The case was considered in the 4th EPCG Committee Meeting of AM-25 held on 24.06.24. The decision of which is as under:

> *"The Committee deliberated upon the case and decide to withdraw the case for further examination on file."*

Decision: After deliberation on the request of the firm, the Committee decided to **withdraw** the case for further examination on file.

<u>Case No- 38: Prakash Web Tech. Pvt. Ltd, New Delhi</u>
F. No. HQREPCGPRAPP00000123AM25

Subject: Request for Condonation of delay in submission of Installation Certificate issued by Chartered Engineer in respect of EPCG Authorization No. 0530171297 dated 16.11.2017 under Zero duty EPCG Scheme.

In support of their request, the firm has submitted the following :-

i. The firm has stated that due to lack of knowledge in FTP, they have not submitted IC to CLA, New Delhi within prescribed time.
ii. The firm has also stated that they have already fulfilled export obligation and applied for EODC to RA New Delhi with all documents.

2. CLA, New Delhi issued Deficiency letter to the firm and stating that *"You have fail to comply the procedure of Para 5.04 of HBP, hence you are advised to approach EPCG".*

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

This has the approval of DG, DGFT.

Case No- 39: Ripuraj Agro Private Limited, Bihar
F. No. HQREPCGPRAPP00000129AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 2130000212 dated 19.02.2015 under 0% Concessional Duty

In support of their request, the firm has submitted the following the firm has further stated that they were not much thorough in understanding the related rules regarding the EPCG Scheme and accordingly could not submit the IC to the RA.

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

This has the approval of DG, DGFT.

Case No- 40: Agripure Natural Foods Private Limited, Pune
F. No. HQRPRCAPPLY00002649AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 3130010337 dated 05.04.2018 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they received the CG on 10.07.2018 and installed the same on 12.11.2018 and obtained the Installation certificate from Jurisdictional GST/Customs authority on 06.12.2018. The acknowledgement receipt of submission of the Installation certificate to RA concerned is not traceable/readily available with them

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of

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

This has the approval of DG, DGFT.

Case No- 41: Agripure Natural Foods Private Limited, Pune
F. No. HQRPRCAPPLY00002650AM25

Subject: Condonation of delay in submission of installation certificate in respect of EPCG Authorization No.3130009940 dated 19.04.2017 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they received the CG on 15.06.2017 and installed the same on 22.06.2017 and obtained the Installation certificate from Jurisdictional GST/Customs authority on 22.06.2017. The acknowledgement receipt of submission of the Installation certificate to RA concerned is not traceable/readily available with them.

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

This has the approval of DG, DGFT.

Case No- 42: Agripure Natural Foods Private Limited, Pune
F. No. HQRPRCAPPLY00002725AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No.3130010058 dated 01.08.2017 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they received the CG on 02.09.2017 and installed the same on 15.01.2018 and obtained the Installation certificate from Jurisdictional GST/Customs authority on 19.06.2018. The acknowledgement receipt of submission of the Installation certificate to RA concerned is not traceable/readily available with them.

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

This has the approval of DG, DGFT.

Case No- 43: M/s Orient Spun Silk & Processing Mills (LLP), Guwahati
F. No. HQREPCGPRAPP00000136AM25

Subject: Request for Condonation of delay in submission of Installation Certificate as per PN 22/2023 dated 13/07/2023 in respect of EPCG Authorization No. 1430000126 dated 13.03.2018 under 0% Concessional Duty.

In this regards, the firm has submitted that they were not very familiar with EPCG licenses, as they have been engaged in developing their business and unfortunately several of their orders were cancelled due to COVID Pandemic. And they were unsure about the timeframe within which they must submit the EPCG Installation certificate.

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

This has the approval of DG, DGFT.

Case No- 44: M/s S R Auto Rice Mill, Coochbehar, West Bengal
F. No. HQREPCGPRAPP00000218AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230012281 dated 03.03.2017 under 0% Concessional Duty.

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

2. As per Installation Certificate date 09.10.2017 issued by Chartered Engineer enclosed by the firm, Capital Good was installed at the firm's premises on 02.10.2017.

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

This has the approval of DG, DGFT.

Case No- 45: Bhadreswar Agro Private Limited, West Bengal
F. No. HQREPCGPRAPP00000217AM25

Subject: Request for Condonation of Delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230012839 dated 28.12.2017 under 0% Concessional Duty.

The firm has stated that they have procured their CGs for the purpose of the development of their operation. They had installed their CGs at their factory premises within the time limit of 6 months as per the provisions of the policy.

2. The firm has further stated that due to lack of policy procedures, they were unable to submit the IC to RA for the completion of the procedure. They had also missed the final deadline of 31.12.2023 as per PN 22 dated 13.07.2023.

3. According to the Installation Certificate dated 20.04.2018 issued by Chartered Engineer, CGs were installed at the firm's premises on 14.04.2018 under Invalidation Letter No. 0259003178 dt.17.01.2018.

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

This has the approval of DG, DGFT.

Case No- 46: M/s Joy Guru Knitwear, Kolkata
F. No. HQREPCGPRAPP00000220AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230012711 dated 20.10.2017 under 0% Concessional Duty.

The firm has submitted that they have imported capital goods and installed the same within the stipulated time. The firm has further stated that they were not much thorough in understanding the related rules/policy regarding the EPCG Scheme and accordingly could not submit the IC to the RA within time.

2. As per Installation Certificate date 28.12.2017 issued by Chartered Engineer enclosed by the firm, Capital Good was installed at the firm's premises on 20.12.2017.

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

This has the approval of DG, DGFT.

Case No- 47: H.R. Solar Solution Private Limited, West Bengal
F. No. HQREPCGPRAPP00000219AM25

Subject: Request for Condonation of Delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230013109 dated 07.06.2018 under 0% Concessional Duty.

The firm has stated that they unable to submit the Installation Certificate because of COVID-19 pandemic, because of which all the operations were stopped. The firm has further stated another reason for the delay has been that their dealing officer has left the office.

2. According to the Installation Certificate dated 26.11.2018 issued by Chartered Engineer, CGs were installed at the firm's premises on 14th, 16th, and 20th of November, 2018 with Bill of Entry No. 7221051 dated 16.07.2018.

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

This has the approval of DG, DGFT.

<u>Case No- 48: M/s Laxmi Venture (India) Ltd, Mumbai</u>
F. No. HQREPCGPRAPP00000127AM25

Subject: Request for Condonation of delay in submission of Installation Certificates in respect of 5 EPCG Authorization licenses under 03% Concessional Duty

i. **0330021229 dated 09.09.2008**
ii. **0330020976 dated 14.08.2008**
iii. **0330035494 dated 28.03.2013**
iv. **0330035495 dated 28.03.2013**
v. **0330035493 dated 28.03.2013**

In support of their request, the firm has submitted the following :-

i. The firm has stated that they have fulfilled both the EO and the Average Export Obligation within the stipulated timeframe.
ii. They obtained all the Installation certificates within the stipulated timeframe as per the FTP. However, these documents were not filed with the RA office on time due to the unforeseen departure of the responsible person in their Import & export department.
iii. The firm has further stated that they became aware of this oversight only after receiving the letter dated 08.05.2024 from the customs department. This is merely a procedural lapse, for which they have already paid Rs. 15,000/- for one of the mentioned licenses.

2. As per Installation Certificate dated 21.07.2010 issued by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 25.11.2008 vide BOE No. 725289 dated 18.09.2008, on 20.11.2008 vide BOE No. 725296 dated 18.09.2008, on 30.11.2008 vide BOE No. 642066 dated 13.10.2008, on 22.11.08 vide BOE No. 643769 dated 14.10.2008, on 15.02.2009 vide BOE No. 761223 dated 18.10.2008, on 26.02.2009 vide BOE No. 773780 dated 31.10.2008.

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

This has the approval of DG, DGFT.

<u>Case No- 49: M/s Monosoft Packing Solution, Himachal Pradesh</u>
F. No. HQREPCGPRAPP00000124AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 0530150015 dated 07.10.2009 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that :-

i. They are one of the leading and most experienced manufacturers of Lami (Laminated) Tubes, Plastic Caps and Containers across the Northern part of the country, based in Kala-Amb, Himachal Pradesh.
ii. With a robust presence in the pharmaceutical, adhesive and cosmetic segments, the company has gained the trust of its reputed domestic and export-oriented customers over the decades. Their endeavor is to supply their customers with the best quality products to ensure they can manage their customers with utmost satisfaction.
iii. They have applied CLA New Delhi for the closure of the subject EPCG authorization. CLA issued a DL dated 13.05.2024 advising them to approach the DGFT (HQ) for the condonation of delay in submission of the Installation Certificate.
iv. They installed the machinery within six months as per EPCG guidelines and obtained an independent Chartered Engineer Certificate. However, they did not submit the Installation Certificate issued by Chartered Engineer to CLA, New Delhi within the prescribed period of six months due to lack of knowledge.

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

This has the approval of DG, DGFT.

<u>Case No- 50: Vishal Tools and Forgings Pvt. Ltd., Jalandhar</u>
F. No. HQRPRCAPPLY00003542AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3030009464 dated 10.04.2012 under 3% Concessional duty.

In support of their request, the firm submitted that they have fulfilled specific export obligation as well as average Export Obligation. They have got issued installation certificate from Central Excise Authorities within six months from the date of completion of import but inadvertently we could not submit the same with Regional Authority within the prescribed time period in terms of provision of Para of Para 5.3.1 of concurrent HBP (2009-14).

2. They have submitted the application for redemption of EPCG along with installation certificate along with other required documents with R.A. Ludhiana. R.A. Ludhiana served us a DL stating that "*you have not submitted installation certificate within prescribed time. You are*

advised to get it regularized from EPCG Committee". Therefore the firm has requested for the incumbent committee, kindly condone the delay in Submission of installation certificate in terms of the provisions of Para 5.3.1 of concurrent HBP (2009-14).

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

This has the approval of DG, DGFT.

<u>Case No- 51: Cargill India Private Limited, New Delhi</u>
F. No. HQREPCGPRAPP00001830AM24

Subject: Request for Condonation of delay in submission of Installation Certificate issued by Chartered Engineer instead of Central Excise Department in respect of 7 EPCG Authorization Nos. under 0% Concessional Duty

i. **0530164218 dated 27.01.2015**
ii. **0530164163 dated 14.01.2015**
iii. **0530163548 dated 14.10.2014**
iv. **0530164572 dated 18.03.2015**
v. **0530164020 dated 19.12.2014**
vi. **0530164340 dated 12.02.2015**
vii. **0530164132 dated 08.01.2015**

The firm has stated that while applying for redemption application, they were apprised that they had to submit an installation certificate from Central Excise. Accordingly, they filed an application for issuance of Installation Certificate to Jurisdictional Central Excise Office. However, they did not receive any further communication, and they later arranged an Installation Certificate from an independent Chartered Engineer.

2. The firm further stated that they have met the export obligations in a timely manner and submitted all the documents required in the RA concerned.

3. The details regarding the installation of CGs under 7 applications is as under:

S. No.	File No.	Authorization Details	Date of Installation Certificate	Date of Installation of CGs	BOE Details
1	HQREPCGPRAPP00001830AM24	0530164218 dt. 27.01.2015	09.05.2016	30.09.2015	8367050, 8367344
2	HQREPCGPRAPP00001831AM24	0530164163 dt. 14.01.2015	09.05.2016	15.09.2015	8559485, 8442383, 8376485

3	HQREPCGPRAPP00001833AM24	0530163548 dt. 14.10.2014	09.05.2016	20.11.2015	7434140
4	HQREPCGPRAPP00001834AM24	0530164572 dt. 18.03.2015	09.05.2016	30.03.2016 and 20.07.2015	9004652
5	HQREPCGPRAPP00001835AM24	0530164020 dt. 19.12.2014	09.05.2016	24.07.2015	7957103
6	HQREPCGPRAPP00001836AM24	0530164340 dt. 12.02.2015	09.05.2016	10.11.2015	8576204
7	HQREPCGPRAPP00001875AM24	0530164132 dt. 08.01.2015	09.05.2016	15.09.2015	8308109

4. The case was considered in the 2nd EPCG Committee of AM-25 held on 09.05.24. The decision of which is as under:

"The Committee deliberated upon the case and decided to defer it with the direction to call for proof of submission of application to Central Excise Department by the firm."

5. Accordingly, the firm was asked for the proof of submission of application to Central Excise Department vide DL dated 21.06.24. Now, the firm vide reply to DL has furnished the said application dated 02.08.24.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate against the 7 subject EPCG Authorizations, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 52: M/s Sooraj Food Industries, Mangalore</u>
F. No. HQREPCGPRAPP00000100AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730017997 dated 26.10.2018 under 0% Concessional Duty.

The firm has stated that they have installed the machinery on 22.03.2019, however they have not made any export till date, due to the oversight. The firm has further stated that they also have not submitted the installation certificate to DGFT.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of

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

This has the approval of DG, DGFT.

Case No- 53: M/s Indotex Exports, Madhavnagar, Maharashtra
F. No. HQREPCGPRAPP00000177AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 3130007477 dated 22.07.2013 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they have received CG in the factory on 26.09.2013 and have installed the same on 21.10.2013 and obtained the Chartered Engineer Certificate on 23.10.2013. However, acknowledgement receipt of submission of installation certificate to RA, Pune is not traceable.

2. The details of the installation certificate furnished by the firm are as under:

i. Invoice No.& Date : 3380255 dated 26.09.20
ii. Date of Installation : 21.10.2013
iii. Date of Issue of IC : 23.10.2013

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

This has the approval of DG, DGFT.

Case No- 54: M/s Indotex Exports, Madhavnagar, Maharashtra
F. No. HQRPRCAPPLY00004513AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 3130007476 dated 22.07.2013 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they have received CG in the factory on 23.07.2013 and have installed the same on 09.09.2013 and obtained the Chartered Engineer Certificate on 10.09.2013. However, acknowledgement receipt of submission of installation certificate to RA, Pune is not traceable.

2. The details of the installation certificate furnished by the firm are as under:

i. Invoice No.& Date : 930722 dated 14.08.2013
ii. Date of Installation : 09.09.2013
iii. Date of Issue of IC : 10.09.2013

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of

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

This has the approval of DG, DGFT.

Case No- 55: Lotus Knits Private Limited, Mumbai
F. No. HQRPRCAPPLY00004543AM25

Subject: Request for Condonation of Delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330042463 dated 26.08.2015 under 0% Concessional Duty.

The firm has stated that they had fulfilled 100% EO for the subject license. After obtaining the license on 26.08.2015, they immediately imported the CGs. However, the installation was completed on 15.09.2015, and the IC was obtained from CE on 15.09.2015, as their unit was not registered under the Central Excise Act.

2. The firm has further stated that after the installation, they were busy in production and marketing for exports, and the submission of IC was overlooked. They had submitted the same along with redemption, RA Mumbai intimated them to pay late fee of Rs. 15,000.

3, According to the Installation Certificate dated 27.02.2016 issued by Chartered Engineer, CGs were installed at the firm's premises on 15.09.2015 with Bill of Entry No. 2561205 dated 11.09.2015.

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

This has the approval of DG, DGFT.

Case No- 56: Lotus Knits Private Limited, Mumbai
F. No. HQRPRCAPPLY00004544AM25

Subject: Request for Condonation of Delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330044125 dated 12.04.2016 under 0% Concessional Duty.

The firm has stated that they had fulfilled 100% EO for the subject license. After obtaining the license on 12.04.2016, they immediately imported the CGs. However, the installation was completed on 28.07.2016 and 15.09.2016, and the IC was obtained from CE on 28.07.2016 and 15.09.2016, as their unit was not registered under the Central Excise Act.

2. The firm has further stated that after the installation, they were busy in production and marketing for exports, and the submission of IC was overlooked. They had submitted the same along with redemption, RA Mumbai intimated them to pay late fee of Rs. 15,000.

3. According to the Installation Certificate issued by Chartered Engineer, the details are as under:

Date of IC	BOE Details	Date of Installation
30.07.2016	4991075 dated 02.04.2016	28.07.2016
16.09.2016	5867603 dated 04.07.2016	15.09.2016
12.11.2016	6303777 dated 09.08.2016	09.11.2016

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

This has the approval of DG, DGFT.

Case No- 57: M/s Jiangyin Uni-Pol Vacuum Casting India Private Limited, Pune
F. No. HQRPRCAPPLY00004549AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130009161 dated 14.01.2016 under 0% Concessional Duty.

The firm has submitted that, they have obtained the installation certificate from Chartered Engineer on dated 08.02.2016 as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate to RA even though it was obtained in time.

2. The details of the installation certificate furnished by the firm are as under:

i. BOE No. & Date : 4033456 dated 25.01.2016
ii. Date of Installation : 08.02.2016
iii. Date of Issue of IC : 08.02.2016

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

This has the approval of DG, DGFT.

Case No- 58: Jiangyin Uni-Pol Vacuum Casting India Private Limited, Pune
F. No. HQRPRCAPPLY00004550AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130006844 dated 04/09/2012 under 0% Concessional Duty.

The firm has submitted that, they have obtained the installation certificate from Chartered Engineer on dated 30.07.2013 as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate to RA even though it was obtained in time.

2. The details of the installation certificate furnished by the firm are as under:

i. BOE No. & Date : 8185605 dated 11.10.2012
ii. Date of Installation : 28.07.2013
iii. Date of Issue of IC : 30.07.2013

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

This has the approval of DG, DGFT.

Case No- 59: Jiangyin Uni-Pol Vacuum Casting India Private Limited, Pune
F. No. HQRPRCAPPLY00004551AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130007914 dated 16/04/2014 under 0% Concessional Duty.

The firm has submitted that, they have obtained the installation certificate from Chartered Engineer on dated 27.06.2014 as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate to RA even though it was obtained in time.

2. The details of the installation certificate furnished by the firm are as under:

i. BOE No. & Date : 5464025 dated 12.05.2014
ii. Date of Installation : 26.06.2014
iii. Date of Issue of IC : 27.06.2014

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

This has the approval of DG, DGFT.

Case No- 60: Jiangyin Uni-Pol Vacuum Casting India Private Limited, Pune

F. No. HQRPRCAPPLY00004554AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130007915 dated 16/04/2014 under 0% Concessional Duty.

The firm has submitted that, they have obtained the installation certificate from Chartered Engineer on dated 28.01.2015 as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate to RA even though it was obtained in time.

2. The details of the installation certificate furnished by the firm are as under:

i. BOE No. & Date : 5464025 dated 12.05.2014
ii. Date of Installation : June-2014
iii. Date of Issue of IC : 28.01.2015

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

This has the approval of DG, DGFT.

<u>Case No- 61: Jiangyin Uni-Pol Vacuum Casting India Private Limited, Pune</u>
F. No. HQRPRCAPPLY00004552AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130009249 dated 18/02/2016 under 0% Concessional Duty.

The firm has submitted that, they have obtained the installation certificate from Chartered Engineer on dated 16.09.2016 as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate to RA even though it was obtained in time.

2. The details of the installation certificate furnished by the firm are as under:

i. BOE No. & Date : 5821623 dated 30.06.2016
ii. Date of Installation : 26.07.2016
iii. Date of Issue of IC : 16.09.2016

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

This has the approval of DG, DGFT.

<u>Case No- 62: Jiangyin Uni-Pol Vacuum Casting India Private Limited, Pune</u>
F. No. HQRPRCAPPLY00004553AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130007567 dated 24/09/2013 under 0% Concessional Duty.

The firm has submitted that, they have obtained the installation certificate from Chartered Engineer on dated 02.08.2014 as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate to RA even though it was obtained in time.

2. The details of the installation certificate furnished by the firm are as under:

i. BOE No. & Date : 3605388 dated 22.10.2013
ii. Date of Installation : 26.07.2014
iii. Date of Issue of IC : 02.08.2014

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

This has the approval of DG, DGFT.

<u>Case No- 63: Belrise Industries Limited, Pune</u>
F. No. HQRPRCAPPLY00004541AM25

Subject: Request for Condonation of Delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130005099 dated 13.09.2010 under 0% Concessional Duty.

The firm has stated that they had fulfilled 100% EO for the subject license. After obtaining the license on 13.09.2010, they immediately imported the CGs. However, the installation was completed on 10.12.2010, and the IC was obtained from CE on 20.10.2010, as their unit was not registered under the Central Excise Act.

2. The firm has further stated that after the installation, they were busy in production and marketing for exports, and the submission of IC was overlooked. They had submitted the same along with redemption, RA intimated them to pay late fee of Rs. 15,000.

3. According to the Installation Certificate dated 20.12.2010 issued by Chartered Engineer, CGs were installed at the firm's premises on 10.12.2010 with Bill of Entry No. 2310430 dated 08.11.2010, 2274952 dated 22.10.2010, and 5011423 dated 05.10.2010.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of

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

This has the approval of DG, DGFT.

<u>Case No- 64: Baldev Textile Mills Private Limited, Maharashtra</u>
F. No. HQRPRCAPPLY00004405AM25

Subject: Request for Condonation of Delay in submission of Installation Certificate issued by Central Excise in respect of EPCG Authorization No. 3130009395 dated 31.12.2014 issued under 0% Concessional Duty.

The firm has stated they have received the material in the factory on 20.03.2015 and have installed the CGs on 28.07.2015 and have obtained the IC from the Central Excise Range on 03.09.2015.

2. The firm has further stated that the acknowledgement receipt of the submission of the said certificate in RA, Pune is not readily available with them and they are again submitting the said certificate to RA, Pune.

3. As per Installation Certificate issued by Central Excise dated 03.09.2015 enclosed by the firm, the CGS were installed on 28.07.2015 under BOE No. 8648159 dated 19.03.2015.

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

This has the approval of DG, DGFT.

<u>Case No- 65: M/s Sahyadri Farmers Producer Company Ltd, Nashik</u>
F. No. HQREPCGPRAPP00000139AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130009798 dated 05.01.2017 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :-

i. They obtained the Installation Certificate from Chartered Engineers but due to unforeseen circumstances they were unable to meet the deadline.
ii. The firm has stated they have completed the EO and submitted the application for redemption to the RA, Pune of above subject license.
iii. Further, there are few more EPCG licenses obtained by firm which they completed the EO and submitted the redemption. However, upon their submission RA issued DL and stating that "*You have not submitted IC within the stipulated time period as per para 5.04 of HBP, hence you are requested to approach DGFT, HQ for condonation.*"

iv. The firm has further stated that there was a procedural lapse within their internal processes, leading to the oversight of the IC submission requirement and their team's familiarity with the specific regulations regarding the submission of IC was inadequate.

2. As per Installation Certificate dated 20.01.2018 issued by Chartered Engineer enclosed by the firm, machinery was installed at the firm's premises on 15.01.2018 vie BOE No. 2754628 dated 07.08.2017 and on 02.06.2017 vie BOE No. 8726512 dated 01.03.2017.

3. In addition, the firm has stated that as per para 5.04 of the HBP 2015-20, they are willing to pay the composition fee of Rs. 5000/- for the delay in submission of Installation Certificate.

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

This has the approval of DG, DGFT.

<u>Case No- 66: M/s Sahyadri Farmers Producer Company Ltd, Nashik</u>
F. No. HQREPCGPRAPP00000145AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130008873 dated 26.08.2015 under 0% Concessional Duty.

In support of their request, the firm has submitted the following-

i. They obtained the Installation Certificate from Chartered Engineers but due to unforeseen circumstances they were unable to meet the deadline.

ii. The firm has stated they have completed the EO and submitted the application for redemption to the RA, Pune of above subject license.
iii. Further, there are few more EPCG licenses obtained by firm which they completed the EO and submitted the redemption. However, upon their submission RA issued DL and stating that "*You have not submitted IC within the stipulated time period as per para 5.04 of HBP, hence you are requested to approach DGFT, HQ for condonation.*"
iv. The firm has further stated that there was a procedural lapse within their internal processes, leading to the oversight of the IC submission requirement and their team's familiarity with the specific regulations regarding the submission of IC was inadequate.

2. As per Installation Certificate dated 20.10.2015 issued by Chartered Engineer enclosed by the firm, machinery was installed at the firm's premises on 20.10.2015 vie BOE No. 2630942 dated 18.09.2015

3. In addition, the firm has stated that as per para 5.04 of the HBP 2015-20, they are willing to pay the composition fee of Rs. 5000/- for the delay in submission of Installation Certificate.

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

This has the approval of DG, DGFT.

<u>Case No- 67: M/s Sahyadri Farmers Producer Company Limited, Nashik</u>
F. No. HQREPCGPRAPP00000142AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No.3130009844 dated 31.01.2017 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that:

i. On completion of installation, they had obtained the installation certificate from Chartered Engineer. As per Policy they have to submit the installation certificate within 6 months from the date of import of CG. However, they were unable to submit the Installation certificate within prescribed time.
ii. On completion of the EO they submitted the application to RA, Pune. RA, Pune issued them a DL stating that *"they have not submitted installation certificate within the stipulated time period as per Para 5.04 of HBP and advise to approach DGFT(HQ) for condonation of delay in submission of installation certificate.*

2. The details of the installation certificate furnished by the firm is as under:

i. BOE No.& Date : 9463141 dated 26.04.2017, 9265964 dated 11.04.2017
ii. Date of Installation : 02.06.2017
iii. Date of Issue of IC : 05.06.2017

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

This has the approval of DG, DGFT.

<u>Case No- 68: M/s Sahyadri Farmers Producer Company Limited, Maharashtra</u>
F. No. HQREPCGPRAPP00000245AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130009799 dated 05/01/2017 under 0% Concessional Duty.

The firm has submitted that, they have obtained Installation Certificate from chartered Engineer. However, the regulations stipulate a strict time frame of 6 months from the date of import for the submission of the Installation Certificate to RA concerned.

2. Further, making their entire export obligation they submitted all documents to RA, Pune for redemption of EPCG Licence but they reject their redemption request due to Installation Certificate not submitted within the stipulated time period.

3. The details of the installation certificate furnished by the firm are as under:

i. Date of Installation : 02.06.2017
ii. Date of Issue of IC : 05.06.2017

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

This has the approval of DG, DGFT.

Case No- 69: M/s Sahyadri Farmers Producer Company Limited, Nashik
F. No. HQREPCGPRAPP00000143AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130008822 dated 03.08.2015 under 0% Concessional Duty.

In support of their request, the firm has submitted the following the firm has further stated that they were not much thorough in understanding the related rules/policy regarding the EPCG Scheme and accordingly could not submit the IC to the RA.

2. The details of the installation certificate furnished by the firm are as under:

i. BOE No. & Date : 2163540 dated 06.08.2015
ii. Date of Installation : 12.10.2015
iii. Date of Issue of IC : 20.10.2015

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

This has the approval of DG, DGFT.

Case No- 70: M/s Sahyadri Farmers Producer Company Ltd, Nashik
F. No. HQREPCGPRAPP00000146AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130010228 dated 19.01.2018 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :-

i. They obtained the Installation Certificate from Chartered Engineers but due to unforeseen circumstances they were unable to meet the deadline.

ii. The firm has stated they have completed the EO and submitted the application for redemption to the RA, Pune of above subject license.

iii. Further, there are few more EPCG licenses obtained by firm which they completed the EO and submitted the redemption. However, upon their submission RA issued DL and stating that "*You have not submitted IC within the stipulated time period as per para 5.04 of HBP, hence you are requested to approach DGFT, HQ for condonation.*"

iv. The firm has further stated that there was a procedural lapse within their internal processes, leading to the oversight of the IC submission requirement and their team's familiarity with the specific regulations regarding the submission of IC was inadequate.

2. As per Installation Certificate dated 25.07.2018 issued by Chartered Engineer enclosed by the firm, machinery was installed at the firm's premises on 25.07.2018 vie BOE No. 5304884 dated 21.02.2018.

3. In addition, the firm has stated that as per para 5.04 of the HBP 2015-20, they are willing to pay the composition fee of Rs. 5000/- for the delay in submission of Installation Certificate.

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

This has the approval of DG, DGFT.

<u>Case No- 71: M/s Sahyadri Farmers Producer Company Limited, Nashik</u>
F. No. HQREPCGPRAPP00000161AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No.3130009108 dated 16.12.2015 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that:

i. On completion of installation, they had obtained the installation certificate from Chartered Engineer. As per Policy they have to submit the installation certificate within 6 months from the date of import of CG. However, they were unable to submit the Installation certificate within prescribed time.

ii. On completion of the EO they submitted the application to RA, Pune. RA, Pune issued them a DL stating that "*they have not submitted installation certificate within the stipulated time period as per Para 5.04 of HBP and advise to approach DGFT (HQ) for condonation of delay in submission of installation certificate.*"

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

This has the approval of DG, DGFT.

Case No- 72: M/s Sahyadri Farmers Producer Company Ltd, Nashik
F. No. HQREPCGPRAPP00000141AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No.3130010592 dated 18.12.2018 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that:

i. On completion of installation, they had obtained the installation certificate from Chartered Engineer. As per Policy they have to submit the installation certificate within 6 months from the date of import of CG. However, they were unable to submit the Installation certificate within prescribed time.

ii. On completion of the EO they submitted the application to RA, Pune. RA, Pune issued them a DL stating that "*they have not submitted installation certificate within the stipulated time period as per Para 5.04 of HBP and advise to approach DGFT (HQ) for condonation of delay in submission of installation certificate.*"

2. The details of the installation certificate furnished by the firm is as under:

i. BOE No.& Date : 9454017 dated 29.12.2017
ii. Date of Installation : 21.02.2019
iii. Date of Issue of IC : 14.03.2019

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

This has the approval of DG, DGFT.

Case No- 73: M/s Emco Electrodyne Pvt. Ltd., Mohali
F. No. HQREPCGPRAPP00000175AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 2230003009 dated 02.11.2017 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they had already submitted online application for installation on 22.03.2024. They have already completed the EO and vide their letter dated 07.03.2018 deposit the installation certificate issued by the Chartered Engineer to Superintendent, Goods and Service Tax, Mohali on 07.03.2018.

2. The details of the installation certificate furnished by the firm are as under:

i. Invoice No.& Date : 4279153 dated 05.12.2017
ii. Date of Installation : 20.12.2017
iii. Date of Issue of IC : 06.01.2018

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

This has the approval of DG, DGFT.

<u>Case No- 74: Wave Mechanics Pvt. Ltd, Bangalore</u>
F. No. HQREPCGPRAPP00000222AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0731000639 dated 08.03.2021 under 0% Concessional Duty.

The firm has stated that they have installed the machine immediately after the import of Machinery and taken installation certificate from supplier but could not able to submit the installation certificate on time due to some unavoidable circumstance.

2. As per Installation Certificate dated 28.06.2024 issued by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 22.06.2021 vide BOE No. 3806758 dated 03.05.2021, on 17.06.2021 vide BOE No. 3504946 dated 09.04.2021 and on 19.05.2021 vide BOE No. 3367367 & 3158367 dated 31.03.2021 & 16.03.2021.

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

This has the approval of DG, DGFT.

<u>Case No- 75: Care Essentials International Private Limited, Delhi</u>
F. No. HQREPCGPRAPP00000157AM25

Subject: Request for Condonation of delay in Submission of Installation Certificate issued by Chartered Engineer due to technical errors in the Online Portal in respect of EPCG Authorization No. 3130010411 dated 04.07.2018 under 0% Concessional Duty.

The firm has stated that their DGFT related files were misplaced and their logistics staff left the firm, which took time to trace the files. The firm has further stated that they applied for uploading of IC as soon as they received the files. The firm has also paid the composition fees of Rs. 5000/-

2. As per Installation Certificate dated 03.08.2018 issued by Chartered Engineer enclosed by the firm, machinery was installed at the firm's premises on 30.07.2018 vide BOE No. 7276197 dated 19.07.2018.

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

This has the approval of DG, DGFT.

Case No- 76: Care Essentials International Private Limited, Delhi
F. No. HQREPCGPRAPP00000176AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No.3130010487 dated 03.10.2018 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that the subject related file was misplaced and their logistic staff had left their organization so they were unable to submit installation certificate within prescribed time.

2. The details of the installation certificate (issued by Chartered Engineer) furnished by the firm is as under:

i. BOE No.& Date : 4964811 dated 19.09.2019
ii. Date of Installation : 30.09.2019
iii. Date of Issue of IC : 01.10.2019

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

This has the approval of DG, DGFT.

Case No- 77: Care Essentials International Private Limited, Delhi
F. No. HQREPCGPRAPP00000174AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3131000377 dated 28/05/2021 under 0% Concessional Duty.

The firm has submitted that, as some of their DGFT related files were misplaced and their logistics staffs had left their firm it took time for tracing out the DGFT licence related files. And as soon as they received they applied for uploading of Installation certificate, but there was delay in applying due to late tracing of the files.

2. As per Installation Certificate date 13.08.2021 issued by Chartered Engineer enclosed by the firm, Capital Good was installed at the firm's premises on 12.08.2021 vide BOE No. 4167091 dated 02.06.2021 and 4753918 dated 21.07.2021.

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

This has the approval of DG, DGFT.

Case No- 78: M/s P. S. Embroidery, Ludhiana
F. No. HQREPCGPRAPP00390076AM22

Subject: Request for:

i. **Condonation of 1st Block EOP**
ii. **Condonation of late submission of Installation Certificate**

In respect of EPCG Authorization No. 3030015884 dated 04.08.2016 under 0% Concessional Duty.

In respect of the 1st request, the firm has requested to condone the 1st block EOP and its Extension up to 03.08.2022 against the mentioned EPCG Authorization. The firm further stated that they were unaware about the policy provisions to apply to RA within specified time of 3 months from the expiry of 1st block.

2. In respect of 2nd request of Condonation of late submission of Installation Certificate, the firm has requested to accept late submission of Installation Certificate to RA Ludhiana.

3. As per Installation Certificate dated 14.11.2016 issued by Chartered Engineer enclosed by the firm, machinery was installed at the firm's premises on 14.11.2016 vide BOE Nos. 6861280 dated 26.09.2016 and 6861281 dated 26.09.2016.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.11 of HBP, 2015-20 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 79: CG Foods India Private Limited, Harayana
F. No. HQRPRCAPPLY00004383AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0531006563 dated 01.12.2021 and 0530176563 dated 13.11.2020 under 0% Concessional Duty.

The firm has stated that they have imported capital goods and installed the same within the stipulated time the factory premises. However, due to delay in receiving export orders, they were concentrated on overseas marketing, due to which they were unable to submit the installation certificate to the concerned RA, CLA New Delhi.

2. The firm has also stated that they have also missed the opportunity to utilize the PN 22 dated 13.07.23, due to lapse of knowledge about Public Notice even concern RA CLA New Delhi issued the DL in his regard. They have completed their export obligation against the above both Authorization.

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

This has the approval of DG, DGFT.

Case No- 80: M/s Ruturaj Agro Industries, Pune
F. No. HQREPCGPRAPP00000150AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330051847 dated 28.11.2019 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :-

i. They had obtained the Installation Certificate from Chartered Engineers. Unfortunately, due to unforeseen circumstances they were unable to meet that deadline.
ii. They were setting up a new manufacturing facility for the various processed food export and their team's familiarity with the specific regulations regarding the submission of installation certificates was inadequate.
iii. Several key personnel who were responsible for overseeing regulatory matters, including the submission of Installation Certificates have left the Organization.

2. The firm has further stated there are few more EPCG License obtained by the them against which they have completed the EO and submitted the application for redemption to the RA. Upon their submission the office of the RA issued deficiency letter and stated that *"'You have not submitted Installation Certificate within the stipulated time period. Hence, you are requested to approach DGFT Hqrs. for condonation".*

3. In addition, the firm has stated that as per Para 5.04 of the HBP 2015-20, they have already pay the composition fee of Rs 10,000/- for the delay in submission of Installation Certificate.

4. As per Installation Certificate dated 03.09.2023 issued by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 05.01.2021 vide BOE No. 5873460 dated 29.11.2019, 05.01.2021 vide BOE No. 8944343 dated 25.09.2020, 05.01.2021 vide BOE No. 6382252 dated 07.01.2020.

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

This has the approval of DG, DGFT.

Case No- 81: M/s Sudhir Forgings (P) Ltd, Ludhiana
F. No. HQREPCGPRAPP00000214AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3030007278 dated 22.09.2010 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :-

i. The firm has stated that they couldn't able to submit the Installation Certificate within prescribed time because as they had accidently misplaced their office file during renovation.
ii. The firm has also stated that they have fulfilled the 100% EO.

2. As per Installation Certificate dated 24.11.2010 issued by Chartered Engineer enclosed by the firm, machinery was installed at the firm's premises on 23.11.2010 vide Invoice No. 71100131 dated 26.10.2010.

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

This has the approval of DG, DGFT.

Case No- 82: Parason Machinery (India) Private Limited, Aurangabad
F. No. HQREPCGPRAPP00000240AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0331005635 dated 26/07/2021 under 0% Concessional Duty.

The firm has submitted that, they have maintained Average Export and even surpassed Specific Export Obligation within 26 months from the date of Authorization. Their EO Redemption application was submitted to Mumbai DGFT RA on 05.03. 2024. Importation under above EPCG Authorization were completed on 12.11.2021, installation was duly completed on 10.04.2022 & secured Chartered Engineer Certificate for it on 17.04.2022, within six months. However, unfortunately they missed to submit the same Installation Certificate within six months & even under the one time facility extended till 31.12.2023 as per DGFT PN 22/2023 Dated 13.07.2023. They have submitted the Installation Certificate to RA on 29.01.2024 that was when they started the process for applying for redemption. Therefore, due to ignorance, they could not submit the Original Installation Certificate to RA, DGFT office of Aurangabad within the prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

i. BOE No. & Date : 6071344 dated 30.10.2021

ii. Date of Installation : 10.04.2022
iii. Date of Issue of IC : 17.04.2022

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

This has the approval of DG, DGFT.

Case No- 83: M/s Global Punch, Bangalore
F. No. HQREPCGPRAPP00000225AM25

Subject: Request for Condonation of Delay in submission of Installation Certificate issue by Central Excise in respect of EPCG Authorization No. 0730014729 dated 28.08.2015 under 0% Concessional Duty.

The firm has stated that they had obtained the installation certificate from O/o The Asst. Commissioner, Central Excise Bangalore on 05.04.2016. However, due to procedural lapse and changes in the employees time to time the installation certificate was not submitted to RA Bangalore.

2. The firm has further stated that they had completed the export obligation and have submitted the application for EODC on 12/02/2024 along with late fee payment & condonation fee of Rs.15,000.00/- for not being submitted the installation certificate on time.

3. According to the Installation Certificate dated 05.04.2016 issued by Central Excise, CGs were installed at the firm's premises on 05.04.2016 with Bill of Entry No. 2490692 dated 05.09.2015.

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

This has the approval of DG, DGFT.

Case No- 84: M/s SK Innovative Textiles, Karnataka
F. No. HQREPCGPRAPP00000147AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730016259 dated 10.02.2017 under 0% Concessional Duty.

The firm has stated that all the documents are with Consultant and he passed away during Covid, so the Installation Certificate not uploaded nor the hard copy of the same not submitted DGFT Office.

2. As per Installation Certificate dated 23.05.2017 issued by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 25.03.2017 vide BOE No. 8845974 Doted 10.03.2017.

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

This has the approval of DG, DGFT.

Case No- 85: M/s Digital Fashion Studio, Karnataka
F. No. HQREPCGPRAPP00000213AM25

Subject: Request for Condonation of Delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730016112 dated 26.12.2016 under 0% Concessional Duty.

The firm has stated that they were unable to submit the Installation Certificate to RA, Bangalore within the prescribed time period. The firm has also attached a payment of Rs. 15,000/- for the condonation of delay.

2. According to the Installation Certificate dated 06.05.2024 issued by Chartered Engineer, CGs were installed at the firm's premises on 24.04.2017 with Bill of Entry No. 8285935 dated 23.01.2017.

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

This has the approval of DG, DGFT.

<u>Case No- 86: Lohardaga Rice Mill Private Limited, Jharkhand</u>
F. No. HQREPCGPRAPP00000215AM25

Subject: Request for Condonation of Delay in submission of Installation Certificate in respect of 3 EPCG Authorization under 0% Concessional Duty.

The firm has stated that they have procured their CGs locally, for the purpose of the development of their operation. They had installed their CGs at their factory premises within the time limit of 6 months as per the provisions of the policy.

2. The firm has further stated that due to lack of policy procedures, they were unable to submit the IC to RA for the completion of the procedure. They had also missed the final deadline of 31.12.2023 as per PN 22 dated 13.07.2023.

3. The details of the Installation Certificates are as under:

S. No.	EPCG Authorization	Installation Certificate dated	Invalidation details	Date of installation of CGs
1	0231000584 dt. 22.04.2021	27.12.2021	02EJEPC04235AM22 dt. 17.03.2021	20.12.2021
2	0231000990 dt. 27.07.2021	27.12.2021	02EJEPC18088AM22 dt. 05.08.2021	20.12.2021
3	0231001004 dt. 28.07.2021	27.12.2021	02EJEPC18719AM22 dt. 11.08.2021	21.12.2021

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of

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

This has the approval of DG, DGFT.

Case No- 87: M/s Ram Ratan Agarwal, Uttar Pradesh
F. No. HQREPCGPRAPP00000170AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0630006167 dated 29.09.2016.

The firm has submitted that they have imported capital goods and installed the same within the stipulated time.The firm has further stated that they were not much thorough in understanding the related rules/policy regarding the EPCG Scheme and accordingly could not submit the IC to the RA within time.

2. As per Installation Certificate date 05.01.2017 issued by Chartered Engineer enclosed by the firm, Capital Good was installed at the firm's premises on 28.12.2016.

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

This has the approval of DG, DGFT.

Case No- 88: M/s Nahar Industries, Maharashtra
F. No. HQREPCGPRAPP00000212AM25

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 3130009905 dated 21.03.2017 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they had already completed their EO and approached RA, Pune. RA, Pune issued a DL stating that approach DGFT (HQ) for condonation of delay in submission of Installation Certificate.

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

This has the approval of DG, DGFT.

Case No- 89: M/s Real Illusion LLP, Mumbai
F. No. HQREPCGPRAPP00000135AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0331002078 dated 01.03.2021 under 0% Concessional Duty.

The firm has stated that they have imported the capital goods under GST Invoice No. 072 dated 24.08.2021 but due to unavailable circumstances, they could not submit original Installation Certificate to RA Mumbai within the stipulated time period.

2. RA, Mumbai has raised the Deficiency vide letter dated 30.05.2024 and stated *that "You have not submitted Installation Certificate beyond prescribed time-limit, you may approach EPCG Committee for considering your request".*

3. As per Installation Certificate dated 27.10.2021 issued by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 26.10.2021.

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

This has the approval of DG, DGFT.

Case No- 90: City Mall Vikash Private Limited, Chhattisgarh
F. No. HQREPCGPRAPP00000160AM25

Subject: Request for Condonation of Delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230008623 dated 18.02.2013 under 03% Concessional Duty.

The firm has stated that they were unable to submit the Installation Certificate to RA, Bangalore within the prescribed time period. The firm has also attached a payment of Rs. 15,000/- for the condonation of delay.

2. According to the Installation Certificate dated 25.11.2013 issued by Chartered Engineer, CGs were installed at the firm's premises on 10.09.2013 with Bill of Entry No. 2140452 dated 15.05.2013 and 2140015 dated 15.05.2013.

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

This has the approval of DG, DGFT.

Case No- 91: Palak Textile Mills Private Limited, Punjab
F. No. HQRPRCAPPLY00004451AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3031000927 dated 26/07/2021 under 0% Concessional Duty.

The firm has submitted that, they have completed all their export obligation against imported capital goods above EPCG Licence they get Installation Certificate from chartered Engineer to imported machinery but due to the person who was looking all their DGFT works was left from their office and they were unaware to submit installation certificate to DGFT within six months from the machinery Installation. They have no knowledge about policy and procedure, however, they were fail in submit installation certificate to RA, Ludhiana in prescribed time. After making their all export obligation, they submitted all documents to RA, Ludhiana for redemption of EPCG Licence but they reject their redemption request due to Installation Certificate not submitted within the stipulated time period.

2. The details of the installation certificate furnished by the firm are as under:

i. BOE No. & Date : 4958354 dated 06.08.2021 and 5555368 dated 23.09.2021
ii. Date of Installation : 25.11.2021
iii. Date of Issue of IC : 25.11.2021

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

This has the approval of DG, DGFT.

Case No- 92: Dasmesh Mechanical Works Private Limited, Punjab
F. No. HQRPRCAPPLY00004588AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3030013577 dated 13.02.2015 under 0% Concessional Duty.

The firm has submitted that, they have granted EPCG Licence No. 3030013577 dated 13/02/2015 for duty saved amount Rs.1540168.00 after making import of capital goods against EPCG Licence they get Installation Certificate from chartered Engineer of imported machinery but due to lack of knowledge about policy and procedure they were fail in submit installation certificate to RA, Ludhiana in prescribed time period. However, making alltheir export obligation they submitted all documents to RA, Ludhiana for redemption of EPCG Licence but they reject their redemption request due to Installation Certificate not submitted within the stipulated time period.

2. The details of the installation certificate furnished by the firm are as under:

i. BOE No. & Date : 8381194 dated 21.02.2015 and 9448765 dated 03.06.2015
ii. Date of Installation : 20.03.2015 and 25.07.2015
iii. Date of Issue of IC : 20.03.2015 and 25.07.2015

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

This has the approval of DG, DGFT.

Case No- 93: M/s BMM Ispat Limited, Karnataka
F. No. HQREPCGPRAPP00000221AM25

Subject: Request for Condonation of Delay in submission of Installation Certificate issued by Central Excise in respect of 3 EPCG Authorization Nos. issued under 03% Concessional Duty:

i. **0730007692 dated 22.12.2008**
ii. **0730007877 dated 03.03.2009**
iii. **0730007967 dated 30.04.2009**

The firm has stated the delay in the submission of IC arose due to unforeseen challenges during the installation process. Despite their proactive efforts to overcome the hurdles, they were unable to meet the timeline.

2. The firm has further stated that they have preceded with the payment of the condonation fees amounting to Rs. 5000/- for each of the licenses.

3. As per Installation Certificate issued by Central Excise dated enclosed by the firm

EPCG Authorization	Date of Installation Certificate	BOE Details	Date of Installation
0730007692 dated 22.12.2008	13.07.2009	i. 922142 dt. 30.12.2008 ii. 922144 dt. 30.12.2008	22.06.2009
0730007877 dated 03.03.2009	23.09.2009	978130 dt. 24.03.2009	14.09.2009
0730007967 dated 30.04.2009	29.12.2009	213784 dt. 12.05.2009	25.12.2009

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate in respect of the subject 3 EPCG Authorizations, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 94: M/s Reliance Industries Ltd, Mumbai

F. No.

S No.	EPCG Committee File no.	S No.	EPCG Committee File no.
1	HQREPCGPRAPP00000182AM25	17	HQREPCGPRAPP00000198AM25
2	HQREPCGPRAPP00000183AM25	18	HQREPCGPRAPP00000199AM25
3	HQREPCGPRAPP00000184AM25	19	HQREPCGPRAPP00000200AM25
4	HQREPCGPRAPP00000185AM25	20	HQREPCGPRAPP00000201AM25
5	HQREPCGPRAPP00000186AM25	21	HQREPCGPRAPP00000202AM25
6	HQREPCGPRAPP00000187AM25	22	HQREPCGPRAPP00000203AM25
7	HQREPCGPRAPP00000188AM25	23	HQREPCGPRAPP00000204AM25
8	HQREPCGPRAPP00000189AM25	24	HQREPCGPRAPP00000205AM25
9	HQREPCGPRAPP00000190AM25	25	HQREPCGPRAPP00000206AM25
10	HQREPCGPRAPP00000191AM25	26	HQREPCGPRAPP00000207AM25
11	HQREPCGPRAPP00000192AM25	27	HQREPCGPRAPP00000208AM25
12	HQREPCGPRAPP00000193AM25	28	HQREPCGPRAPP00000209AM25
13	HQREPCGPRAPP00000194AM25	29	HQREPCGPRAPP00000210AM25
14	HQREPCGPRAPP00000195AM25	30	HQREPCGPRAPP00000211AM25
15	HQREPCGPRAPP00000196AM25	31	HQREPCGPRAPP00000180AM25
16	HQREPCGPRAPP00000197AM25		

Subject: Request for Condonation of delay in the installation of imported goods as per para 5.04 of HBP 2015-20 in respect of 31 EPCG Authorization Nos. under 0% Concessional Duty:

In support of their request, the firm has submitted the following-

i. The firm has stated that they are currently implementing many projects at various sites and they planned investment in those project is more than 75,000 crores. Once completion those projects would add significantly to their existing exports directly adding to the country's exports.

ii. The firm has also stated that co-ordination challenges during lockdown period were major cause for delay in installation and non-availability, rescheduling of furnaces coupled with restricted entry of labours, due to unprecedented situation, at that time delayed the installation.

2. The firm has further stated that they have completed the installation, the last import under EPCG License No. 0330049562 dated 11-07-2018 was on 25-02-2019 and installation completed on 23-08-2022 which is beyond the prescribed time limit which is delayed beyond 18 months from the last date of imports as per para 5.04(c) of HBP .

3. As per Public Notice 22 dated 13.07.2023, the firm has already paid Rs. 15,000/- as composition fee (Rs. 5,000/-) plus late fee (Rs. 10,000/-) as per Para 5.04 of the HBP.

4. In addition, the firm has stated that in past, they have applied for extension of installation period beyond stipulated time frame for certain EPCG licenses and their case was considered in 7th EPCG Committee Meeting of AM-21 dated 14.01.2021 and the decision is as under:

"*The committee decided that it will consider the request of the party for further extension once the installation of the CGs is completed"*

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in installation of Capital Goods against the 31 subject EPCG authorisations and submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 95: Cast Craft Private Limited, Bengaluru
F. No. HQRPRCAPPLY00000468AM24

Subject: Request for permission to re-export Capital Goods imported under EPCG Scheme under Para 5.25 of HBP 2015-20 in respect of EPCG Authorizations No. 0731000784 dated 26.03.2021.

In support of their requested they have submitted as under :-

i. In order to cost-competitive in their export business, they availed the benefit under EPCG Scheme and obtained EPCG Authorizaton No.0731000784 dated 26.03.2021.
ii. CG arrived in Chennai Customs House in February, 2021.
iii. They informed RA that the subject CG were received for manufacture of Aeroplane/defence products stating that with prolonged delay they have taken a decision not to go ahead with the setting up of the factory at Sompura.
iv. The products that were to be manufactured with the imported machinery were to be supplied for customers located in Germany, Netherlands, Malaysia, Canada, France etc.
v. Due to impact of Covid-19 pandemics, lock down and war between Russia and Ukraine, they do not anticipate that they would be able to manufacture and export the goods out manufactured by the CG in near future.
vi. The Capital Goods were not used by them and expressed their inability to use the imported machinery and the subject machinery has become unfit for use and accordingly they informed RA. The concerned overseas supplier has consented to take back the said machinery.

2. The firm submitted that they approached RA, Bengaluru with a request to permit them to re-export the machinery to the overseas supplier in terms of para 5.25 of HBP 2023. However, RA rejected their request stating that *"Reasons for re-export of Capital Goods not covered under Para 5.25 of HBP 2015-20"*.

3. Accordingly, the case was considered in the 8th EPCG Committee Meeting of AM-24 held on 26.12.2023. The decision of which is as under:

"After due deliberation on the request of the firm, the Committee decided to ***defer*** *the case for further examination."*

4. The case was considered in the 3rd EPCG Committee Meeting of AM-25 held on 03.06.24. The decision of which is as under:

"*The Committee deliberated upon the case and decided to defer it with the direction to call for proof from Jurisdictional GST Authority that the Capital goods imported against the EPCG Authorization No. 0731000784 dated 26.03.2021 have not been used by the firm and are lying in a packed condition."*

5. Now, the firm vide letter dated 19.08.24 has stated as under:

i. They made multiple attempts for the issuance of the proof from Jurisdictional GST Authority, Bengaluru. However, the GST Authority vide letter dated 15.07.24 under para iii stated that as under:

"Presently, this office works under the CGST Act, 2017 and CGST Rules, 2017 under GST regime with regular amendments vide notifications and circulars issued by CBIC time to time. The said Act/Rules never empowers the Range Officer to verify such imported goods physically and issue any certificate in this regard. "

ii. Due to the inability to furnish the proof of non-installation, the firm has furnished a CE Certificate dated 16.08.24 dated from and independent

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in the re-export of Capital goods imported against the EPCG Authorization No. 0731000784 dated 26.03.2021. The applicant shall re-export the Capital Goods within 3 months from the date of uploading of the Minutes on the DGFT website.

The above relaxation is also subject to the conditions as under:

i. Inspection to be done by RA that goods are new, unused and in a packed condition.
ii. Payment to be received back by the Authorization Holder

RA shall send a report to DGFT Hqrs. on completion of the above conditions
This has the approval of DG, DGFT.

Case No- 96: Cast Craft Private Limited, Bengaluru
F. No. HQRPRCAPPLY00000467AM24

Subject: Request for permission to re-export Capital Goods imported under EPCG Scheme under Para 5.25 of HBP 2015-20 in respect of EPCG Authorization No. 0731000783 dated 26.03.2021.

In support of their requested they have submitted as under:

i. In order to cost-competitive in their export business, they availed the benefit under EPCG Scheme and obtained EPCG Authorizaton No.0731000783 dated 26.03.2021.
ii. CG arrived in Chennai Customs House in February, 2021.
iii. They informed RA that the subject CG were received for manufacture of Aeroplane/defence products stating that with prolonged delay they have taken a decison not to go ahead with the setting up of the factory at Sompura.
iv. The products that were to be manufactured with the imported machinery were to be supplied for customers located in Germany, Netherlands, Malaysia, Canada, France etc.
v. Due to impact of Covid-19 pandemics, lock down and war between Russia and Ukraine, they do not anticipate they they would be able to manufacture and export the goods out manufactured by the CG in near future.
vi. The Capital Goods were not used by them and expressed their inability to use the imported machinery and the subject machinery has become unfit for use and accordingly they informed RA. The concerned overseas supplier has consented to take back the said machinery.

2. The firm submitted that they approached RA, Bengaluru with a request to permit them to re-export the machinery to the overseas supplier in terms of para 5.25 of HBP 2023. However, RA rejected their request stating that "*Reasons for re-export of Capital Goods not covered under Para 5.25 of HBP 2015-20*".

3. Accordingly, the case was considered in the 8thEPCG Committee Meeting of AM-24 held on 26.12.2023. The decision of which is as under:

"After due deliberation on the request of the firm, the Committee decided to defer the case for further examination."

4. The case was again considered in the 3rd EPCG Committee Meeting of AM-25 held on 03.06.24. The decision of which is as under:

"The Committee deliberated upon the case and decided to defer it with the direction to call for proof from Jurisdictional GST Authority that the Capital goods imported against the EPCG Authorization No. 0731000783 dated 26.03.2021 have not been used by the firm and are lying in a packed condition."

5. Now, the firm vide letter dated 19.08.24 has stated as under:

i. They made multiple attempts for the issuance of the proof from Jurisdictional GST Authority, Bengaluru. However, the GST Authority vide letter dated 15.07.24 under para iii stated that as under:

"Presently, this office works under the CGST Act, 2017 and CGST Rules, 2017 under GST regime with regular amendments vide notifications and circulars issued by CBIC time to time. The said Act/Rules never empowers the Range Officer to verify such imported goods physically and issue any certificate in this regard."

ii. Due to the inability to furnish the proof of non-installation, the firm has furnished a CE Certificate dated 16.08.24 dated from and independent CE.

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in the re-export of Capital goods imported against the EPCG Authorization No. 0731000783 dated 26.03.2021. The applicant shall re-export the Capital Goods within 3 months from the date of uploading of the Minutes on the DGFT website.

The above relaxation is also subject to the conditions as under :

i. Inspection to be done by RA that goods are new, unused and in a packed condition.
ii. Payment to be received back by the Authorization holder.

RA shall send a report to DGFT Hqrs. on completion of the above conditions

This has the approval of DG, DGFT.

Case No- 97: Eros Infrastructures Private Limited, Nagpur
F. No. HQRPRCAPPLY00004977AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 5030000524 dated 21/11/2014 under 0% Concessional Duty.

The firm has submitted that, they have obtained EPCG Authorisation No. 5030000524 dated 21.11.2014. Installation certificate in respect of Authorisation No. 5030000524 dated 21.11.2014 submitted to RA, Nagpur within stipulated period, acknowledgement was received from RA office. However, during shifting their office, some files were misplaced including the file having the acknowledgement of related installation certificate was unable to trace out the same.

2. The details of the installation certificate furnished by the firm are as under:
i. Date of Installation : 25.12.2014
ii. Date of Issue of IC : 01.01.2015

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

This has the approval of DG, DGFT.

Case No- 98: Sri Bhagyalakshmi Enterprises, Bangalore
F. No. HQREPCGPRAPP00000268AM24

Subject: Review Application w.r.t. Request for Second EOP Extension for 2 years (i.e. beyond 6+2 years) in respect of EPCG Authorization No. 0730012649 dated 26.08.2013 under 0% Concessional Duty.

The firm had earlier requested for second EOP Extension for 2 years (i.e. beyond 6+2 years) in respect of EPCG Authorization No. 0730012649 dated 26.08.2013 under 0% Concessional duty.

2. The case was considered in 1st Meeting of AM-24 held on 27.04.2023 and 04.05.2023, wherein *"The Committee further deliberated upon the case and decided to advise the firm to approach RA for extension of Export Obligation Period beyond 8 years in terms of Public Notice No-53 dated 20.01.2023 where extension is permitted on account of COVID. The Committee further deliberated upon the case and decided to advise that if they desire, the applicant may approach RA for regularising the case under the Amnesty Scheme notified vide Public Notice No. 0212023 dated 02.04.2023 as per the conditions specified therein. RA may examine such request as per policy on merit"*

3. Again, the case was considered in 6th EPCG Committee Meeting of AM-24 held on 26.10.2023, wherein *"the Committee deliberated upon the case and decided to defer it for further examination"*

4. Now, the firm vide review application dated 05.08.2023 has requested for Additional EOP Extension of 12 months (Considering 7 month of delayed decision and additional 5 month) in respect of EPCG Authorization No. 0730012649 dated 26.08.2013 under 0% Concessional duty. In support of their request, the firm has submitted the following-

i. The firm has stated that they have approached RA, Bangalore as per the decision of 1stmeeting of AM-24 and applied for EOP Extension as per Public Notice 53 dated 20.01.2023 and they were granted the extension from 26.08.2021 to 26.02.2023.

ii. The firm further stated that during the period when the application was submitted online i.e. 21.10.2022 vide F. No. HQREPCGPRAPP00000510AM23 and till the extended period i.e. 26.02.2023, the Customs Authority did not allow them to incorporate the EPCG Authorization in the third-party shipping bills.

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 99: M/s R&H Spaces Private Limited, Mumbai</u>
F. No. HQREPCGPRAPP00000178AM25

Subject: Request for permission to re-export Capital Goods imported under EPCG Scheme under Para 5.25 of HBP 2015-20.

In support of their request the firm has submitted that the staff who used to handle EPCG matters had left their organization so they were unable to submit installation certificate within prescribed time.

2. The details of the installation certificate (issued by Chartered Engineer) furnished by the firm is as under:

i. BOE No.& Date : 7713563 dated 20.08.2018 and7871180 dated 01.09.2018
ii. Date of Installation : 18.12.2018
iii. Date of Issue of IC : 18.12.2018

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

This has the approval of DG, DGFT.

****

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

The meeting ended with a vote of thanks to the Chair.

[Issued from F. No. 01/36/218/24/AM-25/EPCG]

****