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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 13.08.2024 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.14AM25 held on 13.08.2024

The following members were present in the meeting:

1.	Ms Shubhra	Sr.Dev.Commissioner
2.	Shri Anil Aggarwal	Addl. DGFT
3.	Dr.S.K. Bansal	Addl. DGFT
4.	Shri S.C.Agarwal	Addl. DGFT
5.	Shri Rakesh Kumar	Addl. DGFT
6.	Shri K.V.Tirumala	Joint DGFT
7.	Shri K.M. Harilal	Joint DGFT
8.	Shri Randheep Thakur	Joint DGFT
9.	Shri Md. Moin Afaque	Joint DGFT

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

S. No	Name of the firm
1.	M/s. Agl Polyfil Private Limited, West Bengal
2.	M/s. Agl Polyfil Private Limited, West Bengal
3.	M/s. Arvind Limited, Ahmedabad
4.	M/s. Avt Mccormick Ingredients Private Limited, Kerala
5.	M/s. Creative Garments Private Limited, Mumbai
6.	M/s. Astec Lifesciences Limited, Mumbai
7.	M/s. Precot Limited, Coimbatore
8.	M/s. Shree Rama Newsprint Limited, Surat
9.	M/s. Carborundum Universal Limited, Chennai
10.	M/s. Adani Food Products Pvt Ltd, Rajkot
11.	M/s. Alkem Laboratories Limited, Mumbai
12.	M/s. Alkem Laboratories Limited, Mumbai
13.	M/s. Alkem Laboratories Limited, Mumbai
14.	M/s. Kemwell Biopharma Private Limited, Bengaluru

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15.	M/s. Oracle Polyplast, Dadra and Nagar Haveli
16.	M/s. Opera Global Private Limited, Uttar Pradesh
17.	M/s. Ismartu India Private Limited, Uttar Pradesh
18.	M/s. Radnik Exports Global Private Limited, Delhi
19.	M/s. Vaswani Exports, Delhi
20.	M/s. Amines and Plasticizers Limited, Mumbai
21.	M/s. Heranba Industries Limited, Mumbai
22.	M/s. Granules India Limited, Hyderabad
23.	M/s. Pennar Industries Limited, Hyderabad
24.	M/s. Pennar Industries Limited, Hyderabad
25.	M/s. All India Importers & Exporters Association, Mumbai
26.	M/s. Bprex Pharma Packaging India Private Limited, Bengaluru
27.	M/s. Takshasila Healthcare and Research Service Private Limited, Bengaluru
28.	M/s. Wellspring Industries Private Limited, Nagpur
29.	M/s. Innomech Aerospace Toolings Private Limited, Bengaluru
30.	M/s. Mezhukkattil Mills, Kerala
31.	M/s. Capital Impex Private Limited, Delhi
32.	M/s. Kumar Brothers Co, Delhi
33.	M/s. Payal Polyplast Private Limited, Delhi
34.	M/s. Tata Sikorsky Aerospace Limited, Hyderabad
35.	M/s. Mak Controls and Systems (P) Ltd
36.	M/s. Navkar Transcore Private Limited, Ahmedabad
37.	M/s. Purushottam Exports Private Limited, Kolkata
38.	M/s. Alkem Laboratories Limited, Mumbai
39.	M/s. Arjun Enterprises Private Limited, Delhi

Case No.01 M/s. Agl Polyfil Private Limited, West Bengal

F.No.HQRPRCAPPLY00004568AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Extension of Total EO Period against EPCG Authorization No. 0230004975 dated 25.02.2010.

Applicant's statement: The instant case was brought before the EPCG Committee vide its 2nd MEETING OF AM-25 OF THE EPCG COMMITTEE (Case No. 15) HELD ON 09.05.2024, under File Reference No. HQRPRCAPPLY00009126AM24. The Subject matter was, EOP extension for 6+2+2 years i.e. up to 25.02.2020 in respect of EPCG Authorization No. 0230004975 dated 25.02.2010 under Zero duty EPCG

Sanjay

Scheme. The Committee after going 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. In the instant case, The company fulfilled its export obligation in the following manner : (1) 1st Block (1-4 Years) - NIL (2) After obtaining Block wise extension, 2nd Block (5-6 years) NIL. Although we had applied for EOP extension for two years (From 6-7th year) also along with Block wise extension, but we were granted only Block wise extension at a time. We could make exports of USD 79953.18 (22.41%) during the 7-8 years. But unfortunately, due to a big fire in the factory premises manufacturing Polyester Staple Fiber in early 2015 (Copy of complete Fire related documents enclosed / attached), the company could not manufacture the export product in its factory for a long time, up to mid 2018, when the damaged shed and machineries were either repaired/ replaced. Thereafter when our manufacturing and export started in or around May 2018, we commenced our journey towards fulfillment of the export obligation against the pending authorizations. It is pertinent to take note of the fact that, once the exports restarted in May 2018, we could complete our export obligation of USD 303031.99 (84.92%) within 4th July 2019, i.e., within 14 months. In total we completed our export obligation for USD 382985.17 which is almost 107.33% of the required E.O. In the above stated circumstances, we may request your good self to (1) condone the delay in filing application for E.O.P. extension for two years in terms of provisions of Para 5.11 of the HBP2009-14 and allow the same for two years up to 27.01.2018. Further, in lieu of the devastating effects of the fire which engulfed our factor in 2015 and which took almost 3 years to recuperate from that episode, we request your good self to allow further two years EOP extension from 8 -10 years up to 25.02.2020, so as to regularize the exports made towards fulfillment of the export obligation against the authorization, and redemption of the case. May also request your good self to understand that the fire episode was not in our hand, and we were seriously affected both financially and in terms of business loss during the intermittent period, so there is a positive cogent reason to ask for the two year EOP extension (9-10 years), in order to regularize our export obligation, which we have already completed.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The committee noted that the reasons cited are force majeure and can be considered as a genuine hardship as per para 2.59 of FTP and decided to accede to the request and allowed EOP extension upto 28.02.2020 of EPCG Authorization No. 0230004975 dated 25.02.2010 subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 02 M/s. Agl Polyfil Private Limited, West Bengal

F.No.HQRPRCAPPLY00004569AM25

Sanjay

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Extension of Total EO Period against EPCG Authorization No. 0230004876 dated 27.01.2010.

Applicant's statement: The instant case was brought before the EPCG Committee vide its 2nd MEETING OF AM-25 OF THE EPCG COMMITTEE (Case No. 16) HELD ON 09.05.2024, under File Reference No. HQRPRCAPPLY00009138AM24. The Subject matter was, EOP extension for 6+2+2 years i.e. up to 27.01.2020 in respect of EPCG Authorization No. 0230004876 dated 27.01.2010 under Zero duty EPCG Scheme. The Committee after going 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. In the instant case, The company fulfilled its export obligation in the following manner : (1) 1st Block (1-4 Years) - USD 440037.57 - 21.60 % (2) After obtaining Block wise extension, 2nd Block (5-6 years) USD 294504.35 - 14.46%. This means that the firm has completed USD 734541.92 (almost 36.06%)of its required E.O. of USD 2036788.15 within the initial 6 years expiry date of 27.01.2016. But thereafter due to a big fire in its factory premises manufacturing Polyester Staple Fibre in early 2015 (Copy of complete Fire related documents enclosed / attached), the company could not manufacture the export product in its factory for a long time, up to mid 2018, when the damaged shed and machineries were either repaired/ replaced. In the meantime we made few shipments in 2015-2016 through the whatever export product we could reclaim from the fire ravaged factory. Thereafter when our manufacturing and export started in or around May ?2018, we commenced our journey towards fulfillment of the export obligation against the authorization. It is pertinent to take note of the fact that, once the exports restarted in May 2018, we could complete our balance export obligation of USD 1329344.15 - 65.27% within March 2019, i.e., within 8-9 months. In the above stated circumstances, we may request your good self to (1) condone the delay in filing application for E.O.P. extension for two years in terms of provisions of Para 5.11 of the HBP2009-14 and allow the same for two years up to 27.01.2018. (2) Further since the firm could not make any substantial exports in 2015, 2016, 2017, and half of 2018, due to the devastating fire and the resultant production stoppage, including its related formalities pertaining to Insurance and other departments including repairs and replacement of machines and equipments, hence the firm makes a very humble request , that due to non fulfillment of export obligation vis a vis unavoidable circumstances due to devastating fire and its consequences, the firm should be allowed a further EOP extension of two years up to 27.01.2020, in order to regularize its exports made towards fulfillment of the export obligation, under relaxation of Foreign Trade Policy and Procedure in terms of Provisions of Para 2.59 of the FTP. It needs to be taken in to account, that the firm completed its export obligation and realized full export proceeds, as soon as the production commenced, showing that the firm always had the intention to complete its export obligation. Moreover, what more cogent reason it could be, than the factual reason explained above, in support of our request to allow a one time EOP extension up to 27.01.2020 to regularize the exports made towards fulfillment of the export obligation.

Sanjay

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The committee noted that the reasons cited are force majeure and can be considered as a genuine hardship as per para 2.59 of FTP and decided to accede to the request and allowed EOP extension upto 31.01.2020 of EPCG Authorization No. 0230004876 dated 27.01.2010 subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No.03 M/s. Arvind Limited, Ahmedabad

F.No.HQRPRCAPPLY00004567AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for extension of EOP against Advance Authorization No. 0811003881 dated 27.01.2022.

Applicant's statement: With reference to above we hereby inform that we have fulfilled Export obligation in terms of quantity 57% import made in terms of quantity 79%. Accordingly shortfall comes to 22% i.e 33800 Kgs in terms of quantity. We have export 57% but due to unforeseen situation arose due to war situation in Europe and Middle East region, we could not get desired export orders. However, we have a clear visibility of our Export product Filter bag orders in next 2-3 months and hopefully we will be able to fulfil the export obligation. Now we need to further 6 month extension to complete our obligation. Further we declare that unutilized imported inputs are available with us to fulfill balance Export Obligation. Please find the attached Authorization Copy, 2nd Extension Letter in order and request to grant us extension.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0811003881 dated 27.01.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedaad)

Case No.04 M/s. AVT Mccormick Ingredients Private Limited, Kerala

F.No.HQRPRCAPPLY00004572AM25

Meeting No.14AM25 held on 13.08.2024

Sanjay

Subject: Request for seeking relaxation in EO period for spices for EOU.

Applicant's statement: As a result of the after effect of Covid, one more consignment of ours got delayed for exports beyond the stipulated period of 120 days. The consignment was cleared from Customs on 16.09.2020 and could be exported on 27.12.2022. This would mean that prima facie there is a delay of 712 days beyond the stipulated period of 120 days. The normal EOP expired on 14.01.2021. In this connection, we would submit that for extension of similar EOP for items covered under Appendix 4J applicable for AA. DGFT had extended the EOP upto 31.12.2021 without any composition fee, provided the EOP is expiring during the period between 01.08.2020 and 31.07.2021 (Para 4.40(j) of HBP). This concession is not extended to EOUs specifically for para 6./6 © (III) OF HBP. If the period covered by the above concession is considered in the present case, the delay from 712 days will be reduced to 361 days. We are seeking a condonation for delay through a relaxation in the provision of HBP.

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

(Action: Applicant)

Case No.05 M/s. Creative Garments Private Limited, Mumbai

F.No.HQRPRCAPPLY00004587AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for amendment of Technical specifications of Import item against Advance Authorization No. 0311019007 dated 02.11.2022.

Applicant's statement: (1) Against the Advance Authorization the imports made are 55% Linen 45% Viscose Fabric Width 52? and GSM195 (+/- 10%) as per Bill of Entry No 3520609 dated 29.11.2022 but as per Foreign Suppliers Test Report No SHAT07448308 dated 26.10.2022 the technical specifications of Import item of 58% Lenin 42% Viscose GSM195 (+/- 10%) (2) We have already completed the EO and in the Shipping Bills in the Description of Exports and consumption of Imported Inputs we have shown the technical specifications of Import item of 58% Linen 42% Viscose GSM195 (+/- 10%) as per foreign suppliers Test Report (3) We have to mention the actual Percentage of Linen and Viscose in our exports as in case at the time of its testing by Indian Customs Authority and /or by the Foreign Customs Authority it should match as per actual Percentage of the Linen and Viscose contained in the relevant Fabric. As such in the Shipping Bills of Exports we have shown the technical specifications in the Export Product and Imported inputs as 58% Linen 42% Viscose Fabric Width 52 and GSM195 (+/- 10%) as per Foreign Suppliers Test Report.(4)

Sanjay

Copies of Bill of Entry and Test Report and 4 Shipping Bills are attached herewith. (5) Policy Relaxation Committee is requested to regularize the technical specification of imports as per Foreign Supplier Test Report in the specifications shown in Export Product and Imported Inputs consumption in the Shipping Bills for regularization purpose, in relaxation of Policy Provisions.

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

(Action: Applicant/ Norms Committee-V)

Case No.06 M/s. Astec Lifesciences Limited, Mumbai

F.No.HQRPRCAPPLY00004566AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for relaxation of exemption from submission of landing certificate requirement as per policy against Focus Product Scheme.

Applicant's statement: We wish to clarify that all the shipments against which FPS/MEIS claimed under this file were from directly from Nhava Sheva port to destination Country's Sea ports/air ports without any transshipments. We are attaching herewith copies of relevant Bills of Lading & Airway Bills for each shipment as per our FPS/MEIS file cited above, Annexure I list of details of Bill of Lading & Shipping Bills attached herewith for your reference

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

(Action: Applicant)

Case No.07 M/s. Precot Limited, Coimbatore

F.No.HQRPRCAPPLY00004533AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for waiver of Procedural requirement as per HBP against Advance Authorization No. 3211001953 dated 17.11.2021.

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Applicant's statement: We bring to your attention that based on the customer requirement only we are producing Cotton Yarn. Our customer has requested and indented 40s above instead of 40s &below. , therefore we were forced to supply what they require. For your information we expected the order for 40's below only therefore we imported Raw Cotton accordingly, but never expected 40's above. Imported raw cotton under J100 was been utilized under j101 export (40s above) as the order came for 40s above instead of 40s below. Requesting for condonation of procedural lapse but norms remains same for both j100 & j101 imported raw cotton under j100 was been utilized under j101 export (40s above) as the order came for 40s above instead of 40s below. Requesting for condonation of procedural lapse but norms remains same for both j100 & j101.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. After detailed discussion it was decided to accede to the request of the firm and allow consideration of exports made under J101 instead of J100 subject to proper accounting of inputs as per the SIONs, for discharge of EODC. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Coimbatore)

Case No.08 M/s. Shree Rama Newsprint Limited, Surat

F.No.HQRPRCAPPLY00004538AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for clarification for Group Company Exports for EPCG Authorization no. 1.) 0330011865 dated 02.05.2006, 2.) 0330012664 dated21.07.2006, 3.) 0330013580 dated12.10.2006, 4.) 0330016091 dated16.05.2007.

Applicant's statement: We would like to bring to your notice that we have been issued the subject 4 authorizations under customs notification no. 97/2004 dt. 17.09.2004 where it has been allowed to fulfill the 100% export obligation through Group Company exports. We have fulfilled the entire export obligation through our Group Company. We are eligible under Para 9.20 of Group Company definition and we follow all the conditions of the said para. When we applied for redemption, the RA Mumbai has issued a common deficiency in all the 4 authorizations that we have not taken prior endorsement of Group Company in all the 4 authorizations (RA deficiency letters attached herewith), while it is nowhere mentioned regarding prior endorsement. The para that RA Mumbai has mentioned in the deficiency letter is for prior endorsement of export of alternate product, if any, while we have exported same and similar product. We therefore request you to kindly accept our group company exports for fulfillment of export obligation without any prior endorsement.

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Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the case at length. After detailed discussion it was decided to accede the request of the firm and allowed relaxation from prior endorsement of Group Company exports against EPCG Authorizations no. 1.) 0330011865 dated 02.05.2006, 2.) 0330012664 dated 21.07.2006, 3.) 0330013580 dated 12.10.2006, 4.) 0330016091 dated 16.05.2007 for redemption purpose. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.09 M/s. Carborundum Universal Limited, Chennai Delhi

F.No.HQRPRCAPPLY00004399AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for revalidation of the Scrip for imports utilization against Status Holder Incentive Scrip against Authorization No. 0410159335 dated 04.09.2014.

Applicant's statement: Refer our earlier PRC Online application vide File No.01/21/065/00164/AM19 Dt.16.08.2018 (Key No.838827 and E-Com Ref. No.04/88/033/47100/0566/4136) for revalidation of Status Holder Incentive Scrip No.0410159335 Dt.04.09.2014). Revalidation request made as per Para 2.20 of HBP and as per Para 2.58 of FTP. Since the SHIS Scrip was in the physical custody of RA Chennai for Amendment we could not utilize the scrip for imports and requested the RA to extend the validity period for import utilization.

Decision:The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its MeetingNo.05AM25 held on 10.05.2024(Case No.12).

(Action: Applicant)

Case No.10 M/s. Adani Food Products Pvt. Ltd, Rajkot

F.No.HQRPRCAPPLY00004576AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Extension of EOP against Advance Authorization No. 2411002747 dated 19.09.2023.

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Applicant's statement: We had advance authorization no. 2411002747 dt. 19.09.2023 for the imports 222 MTS under which we had imported 220.75 MTS for which EO to be fulfilled within 90 days of import and extended period of 45 days i.e total 135 days after regularization under para 4.40 of HBP . but in one bill of entry no. 8272602 dt. 18.10.2023 there is shortfall of qty of 33.614 MTS in EO which was fulfilled within just 6 days after EO was over. so we request you to kindly allow the regularization of this 6 days late EO fulfillment

Decision: The Committee examined the case on the basis of justification submitted by the applicant. After detailed discussion it was decided to accede to the request of the firm for condonation of 6 days delay in completing the Export Obligation against Advance Authorization No. 2411002747 dated 19.09.2023in EO fulfilment for regularization purpose subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Rajkot)

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Case No.11 M/s. Alkem Laboratories Limited, Mumbai

F.No.HQRPRCAPPLY00004579AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0311020644 dated 12.01.2023.

Applicant's statement: We are one of the pharmaceutical product manufacture exporters holding 4-star export house certificate, obtained advance licence for import of raw material and imported under PC9 condition. We have exported 59.40% in the initial validity & 6 months extended validity, due to production constraint we could not fulfilled the order in time, now we are in a position to export the goods, but the validity period of export obligation period is expired, so we required 6 months extension of EO period for completing the 100% export obligation. We are requested to kindly grand us 6-month EO extension to complete the exports as per our import made. 1st import made on 18.01.2023 accordingly E.O. Is valid upto: 18.01.2024 and 6 month extension granted upto: 18.07.2024 as per PC9 condition. Now we required further 6 months i.e. Up to: 18.01.2025 to complete the full export obligation as import made.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311020644 dated 12.01.2023 for a further period upto 18.01.2025 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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(Action: Applicant/RA-Mumbai)

Case No.12 M/s. Alkem Laboratories Limited, Mumbai

F.No.HQRPRCAPPLY00004577AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0311017023 dated 08.08.2022.

Applicant's statement: We are one of the pharmaceutical product manufacture exporters holding 4-star export house certificate, obtained advance licence for import of raw material and imported under PC9 condition. We have exported 43.56% in the initial validity & 6 months extended validity, due to production constraint we could not fulfilled the order in time, now we are in a position to export the goods, but the validity period of export obligation period is expired, so we required 6 months extension of e o period for completing the 100% export obligation. We are requested to kindly grand us 6-month EO extension to complete the exports as per our import made. 1st import made on 10.01.2023 accordingly E.O. Is valid upto: 10.01.2024 and 6 month extension granted upto: 10.07.2024 as per PC9 condition. Now we required further 6 months i.e. Up to: 10.01.2025 to complete the full export obligation as import made.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311017023 dated 08.08.2022 for a further period upto 10.01.2025 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.13 M/s. Alkem Laboratories Limited, Mumbai

F.No.HQRPRCAPPLY00004580AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0311016669 dated 28.07.2022.

Applicant's statement: We are one of the pharmaceutical product manufacture exporters holding 4-star export house certificate, obtained advance licence for import of raw material and imported under PC9 condition. We have not exported in the initial

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validity & 6 months extended validity, due to production constraint we could not fulfilled the order in time, now we are in a position to export the goods, but the validity period of export obligation period is expired, so we required 6 months extension of EO period for completing the 100% export obligation. We are requested to kindly grand us 6-month EO extension to complete the exports as per our import made. 1st import made on 16.01.2023 accordingly E.O. Is valid upto: 16.01.2024 and 6 month extension granted upto: 16.07.2024 as per PC9 condition. Now we required further 6 months i.e. Up to: 16.01.2025 to complete the full export obligation as import made.

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

(Action: Applicant)

Case No.14 M/s. Kemwell Biopharma Private Limited, Bengaluru

F.No.HQRPRCAPPLY00004575AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for accounting of Shipping Bills filed under Duty Drawback Scheme into Advance License towards regularization and discharge of export obligation.

Applicant's statement: We would like to bring to your notice that we have converted our unit from EOU to DTA with effect from 01.08. 2016. Based on Stock available as on 31.03.2016 we have submitted the details of Central Excise as well as CSEZ and taken approval for transfer of stock from EOU Scheme to Advance License Scheme. We have applied for Advance License vide File No. 07/21/040/00171/AM17 Dt. 23.05.2016 and we have got the Advance License No. 0710109957 dtd.15.06.2016. Also, we have executed the Ex-Bond Bill of Entry as on 30.06.2016 for stock available with us and approved from the Customs authorities. Final EOU exit letter received by us on 29.07.2016 from Central Excise and Final approval of Excise Registration amendment, we have started DTA transaction from 01.08.2016. During the time of conversion from EOU into DTA, all raw materials stock are debonded under Advance authorization to avail customs duty benefits. Immediately after converting EOU to DTA, we could not able to file shipping bills under advance authorization as the Authorization Number was not linked in the Customs portal. Hence, we could able to filed some shipping bills under EOU shipping bill and 3 Shipping Bills under duty draw back scheme. We have filed below listed shipping bills under Draw back scheme instead of Advance License Scheme shipping Bill due to Debonding Advance License Number details was not listed in the Customs portal to select the same. As you are aware, we are an pharmaceutical contract manufacturer and our products are highly sensitive and to be stored into an agreed temperature controlled situations throughout the movements, Since the

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shipment moved to Bangalore Airport for customs clearances and while selecting Shipping Bill options, Advance License Number not reflected in ICEGATE Server. Due to important, urgency and also product storage conditions, we have selected one of the available options, since we don?t have any other Advance License for that product, and we choose as Duty Drawback Scheme and filled the Shipping Bills and moved the consignments to meet the customers time line and also to avoid the delay. We have also remitted back the Drawback amount received for the below said shipping Bills along with applicable interest to Customs authorities. Payment reference TR 06 Challan attached along with the application for your perusal. Later we have approached Customs for amendments, but customs authorities are rejected our request and suggested us to approach DGFT, Bangalore accordingly. In turn DGFT Bangalore suggested us to approach PRC Committee. Finally, we have approached PRC committee and honorable committee accepted our request and approved to convert EOU Shipping Bills into Advance Licence Shipping Bills vide PRC reference File No. 01/60/162/759/AM20/PRC Meeting No.32/AM20 dated 25.02.2020 to account EOU Shipping Bill to Debonding Advance License No. 0710109957 dtd.15.06.2016. Surprisingly our request to convert DBK Shipping Bill filled during that period has not been taken into consideration for relaxation to convert into the same Debonding Advance License No. 0710109957 dtd.15.06.2016. We also confirm and undertake that we have not considered below said Shipping Bills for any of the other Advance License and we will considered above said Shipping Bill only for EODC of Debonding Advance License No. 0710109957 DTD.15.06.2016 for export obligation discharge. In view of the reasons submitted above, we request to allow accounting of above said 3 shipping Bills under Advance License No. 0710109957 DTD.15.06.2016 for regularization and discharge of export obligation. We are herewith submitting the following supporting documents for seeking Policy / Procedure Relaxation in terms of Para 2.59 of FTP 2023.

Decision:The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its MeetingNo.09AM25 held on 26.06.2024(Case No.15).

(Action: Applicant)

Case No.15 M/s. Oracle Polyplast, Dadra and Nagar Haveli

F.No.HQRPRCAPPLY00004574AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for revalidation of Authorization/Certificate against Advance Authorization No. 0311016887 dated 05.08.2022.

Sanjay

Applicant's statement: Our Request for AA Revalidation for Further 6 Months from the issuance date of AA. Import Qty Allowed for 200000 Kgs Import done is 40000 Kgs in Qty Balance Import pending is 160000 Kgs. The reason for Revalidation of AA is the Import Market is high and there is high Fluctuation. If we import now then we may face a huge loss and cant bear this loss. Our Import currently Valid till 04.08.2024. (24 Months from the issuance of AA). Our Export Obligation is 90% Completed in Qty and Value wise.

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

(Action: Applicant)

Case No.16 M/s. Opera Global Private Limited, Uttar Pradesh

F.No.HQRPRCAPPLY00004573AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0511013935 dated 22.07.2022.

Applicant's statement: We are manufacturer exporter in readymade garments and exporting goods Overseas Buyers. Due to rejection of garments, export not shipping and not ready balance garments in one Style Export No. 3. We have already imported Fabrics against the same. This is a genuine problems. Hope you will consider our request or sanction EO till 31.01.2025.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511013935 dated 22.07.2022 for a further period upto 31.01.2025 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 17 M/s. Ismartu India Private Limited, Uttar Pradesh

F.No.HQRPRCAPPLY00004582AM25

Meeting No.14AM25 held on 13.08.2024

Sanjay

Subject: Request for revalidation of Scrip against RoSCTL Scrip No. 2201016588 dated 26.01.2022.

Applicant's statement: We hereby inform you that we possess ROSCTL scrips valid until January 2024. However, due to a technical malfunction on the Customs portal, we have been unable to utilize it. Despite our efforts to resolve this issue through the Icegate help desk, we have not received any resolution. In light of this, we respectfully request your good office to extend the usage timeline given the technical glitch faced by the Company. Additionally, due to the technical issues on the government portal, the benefits intended for the end-user should not be denied. We kindly request you to grant our request and issue an order in favor of the assesses.

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

(Action: Applicant)

Case No.18 M/s. Radnik Exports Global Private Limited, Delhi

F.No.HQRPRCAPPLY00004591AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0511000591 dated 07.01.2021.

Applicant's statement:Due to cancellation of order we could not utilize the imported fabric. We tried to ship the imported fabric but could not succeed to ship the goods, due to some technical issue in fabric. Now the goods are in production, hence requested to please grant us further extension upto 02.02.2025 to ship the entire quantity to avoided the heavy loss against this order.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511000591 dated 07.01.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No.19 M/s. Vaswani Exports, Delhi

Sanjay

F.No.HQRPRCAPPLY00004584AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for incorrect import HS Code we unable to utilize our DFIA Authorization. We request you to kindly arrange to amend the Import HS code from 54077400 to 54076190 at your earliest and oblige against DFIA Authorization No. 0511020420 dated 06.09.2023.

Applicant's statement: The DFIA Authorization No. 0511020420 Date 06/09/2023 issued by DGFT CLA office with import HS Code 54077400 which is incorrect. The Correct Import HS Code 54076190 which is mentioned on our uploaded documents in DFIA application submitted at portal. Since, due to incorrect import HS Code we unable to utilize our DFIA Authorization. We request you to kindly arrange to amend the HS code from 54077400 to 54076190 at your earliest and oblige.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to refer the case to EGTF division for its examination and comments regarding averment made by applicant. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/ EGTF Division)

Case No.20 M/s. Amines and Plasticizers Limited, Mumbai

F.No.HQRPRCAPPLY00004589AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for condonation of QCO Restriction against Advance Authorization No. 0311033873 dated 15.05.2024.

Applicant's statement: We have obtained the above Advance Authorization from R.A. Mumbai. Please note that our products were included under the QCO registration vide Notification No.71/2023 dated 11.03.2024. However, due to oversight, we have not applied for QCO exemption and the Licence was issued to by the Jt.DGFT. Mumbai. Now, we have completed 100% exports and we want apply for EODC. While importing, the custom has held-up the consignment of imports stating that the QCO exemption is required for the Advance Licence. Since our exports have already been completed and due to oversight, we have not obtained the QCO exemption. We, therefore, request your office to kindly condone the same and allow us to complete our imports. We are Five Star Exports House and we always import quality raw materials for manufacturing goods as per International Standard.

Sanjay

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

(Action: Applicant)

Case No.21 M/s. Heranba Industries Limited, Mumbai

F.No.HQRPRCAPPLY00004583AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for changing Repeat Norms applied from the norms approved for one company to another company norms against Advance Authorization No. 0311026649 dated 28.08.2023.

Applicant's statement: We need to change the Norms applied on repeat basis since we have applied considering Technical products as input items & we are unable to import the same. We Heranba Industries Limited are the manufacturer of Lambda cyhalothrin Technical and Thiamethoxam Technical. We also hold the registration of Lambda cyhalothrin Technical (Regn No.: CIR-45,147/2003-Lambda Cyhalothrin(TIM)(237)-161) and Thiamethoxam Technical (Regn No.: CIR-178401/2021-Thiamethoxam (Technical)(427)-8) u/s 9(4) Tim issued by CIBRC. Since we already have the registration of both Technical u/s 9(4) Tim (Technical Indigenous Manufacture), we cannot register and import same Technical u/s 9(4) TI (Technical Import). Hence we now require to change the input items from Technical to intermediate product which are approved in other company norms. We have already made part export & while providing the Advance licence to import department we got to know that the mentioned Technical product cannot be imported. Hence we urge you to please allow us to change the Norms already approved by DGFT for other company mentioning Intermediate Product to that Technical product. Hope the above justification suffice your requirement.

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

(Action: Applicant/ Norms Committee)

Case No.22 M/s. Granules India Limited, Hyderabad

F.No.HQRPRCAPPLY00004585AM25

Sanjay

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Extension of Validity of Advance licenses and extension of Export obligation period against Advance Authorization No. 0911000395 dated 20.02.2021 and 0911000476 dated 31.03.2021.

Applicant's statement: Granules India Limited applied for Advance Licence based on Order received from MYLAN PHARMACEUTICALS ULC. Vide order No: PO No. 2804872927, Date: 15/01/2020 (copy of Export Order enclosed) 1. We have obtained two Advance Authorisations (Advance Authorisations No?s: 0911000395 dated 20-Feb -2021 & 0911000476 dated 31-Mar-2021) for export of Hydroxyurea Capsules 500mg against import of raw materials for two Licences put together Hydroxyurea USP 675 Kg 6.75 Kg 1350 Kg Colloidal Silicon Dioxide NF (Aerosol 200) 2.03 Kg 2.03 Kg 4.06 Kg Magnesium Stearate 0.68 Kg 0.68 Kg 1.36 Kg Capsule size1 13,63,500 Nos 1363500 Nos 2727000 Nos. Under No norms (4.7Para). . The export product, imported items, and Customs Notification are the same for both the Advance Authorisations. (Advance licence copies attached) Granules imported only Hydroxyurea USP 1158 kgs out of permitted import of Quantity of 1350 Kgs.(Bill of entry attached) The Company did not import other permitted import materials and said inputs are procured indigenously). At the time of obtaining Advance Licence Granules had ACG Cap. Filling machine. Make ACG (Model: Secure fill 25T) Secure fill bearing Equipment ID: M1OSDCFM070, Qualified and released for regular usage on 08/12/2020. The capsule filling machine (ACG, AF-25 T) with tamping principle is not compatible to produce the Export product with pre-defined specifications. Moreover, the capsule filling machine used at the donor site is with the Dosing principle. As the Trial result does not comply with ACG make AF-25T and observed weight variation during Execution. (copies of trail reports attached) Customer cancelled the order and Granules taken decision to procure and imported IMA ADAPTA-50 (New machine) imported under EPCG licence (copy of installation certificate attached). Granules initiated the new trails with new machine for Hydroxyurea Capsules 500mg product (New trail reports on New Machine is attached) 2. Due to delay in procuring a new machine the order was cancelled by the Importer. Granules procured new machine and trial has been successfully conducted. Now the machine is ready for Export Production and Granules are having Fresh Export Orders from Mylon (USA).(copy of new export order attached).We are bringing to your kind consideration that Hydroxyurea USP- imported Material shelf life is up to 17th January, 2026.(analysis report enclosed) Considering above submissions our humble request to the Hon?ble PRC to relax the condition of Export Obligation Period & Validity of Advance authorisations No?s: 0911000395 dated 20 Feb 20 21 & 0911000476 dated 31 Mar 2021 by relaxing the Policy condition as per para 4.42 of HBP of FTP, for which we would be ever grateful

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0911000395 dated 20.02.2021 and 0911000476 dated 31.03.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. No

Sanjay

revalidation is allowed. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

Case No.23 M/s. Pennar Industries Limited, Hyderabad

F.No.HQRPRCAPPLY00004570AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for reopening of File Rejected without Valid Reason and Grant of SEIS.

Applicant's statement: We are to inform you that M/s. Pennar Engineered Building Systems Ltd., by virtue of NCLT order dated 08.05.2019 got merged with M/s. Pennar Industries Limited. Accordingly we have merged the IECs of both companies by submitting the NCLT order dated 08.05.2019. The IEC Merger was approved by RA, Hyderabad only. So, RA, Hyderabad is very much aware of the MERGER of both companies. Under IEC details of DGFT website the status of IEC is showing as MERGER. Whereas, without even seeking clarification from us or from their own records or issuing any notice or any Personal Hearing, our SEIS application was REJECTED showing the above as discrepancy inspite of MERGER approved by RA, Hyderabad himself. This is gross injustice. Hence, we hereby request your goodselves to kindly consider this as an APPEAL against Injustice occurred to us and grant the SEIS as applied for and oblige.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**. Further it was also decided to seek detailed report from RA.

(Action: Applicant/PRC/Hyderabad)

Case No.24 M/s. Pennar Industries Limited, Hyderabad

F.No.HQRPRCAPPLY00004571AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for reopening of File Rejected without Valid Reason and Grant of SEIS.

Applicant's statement: We are to inform you that M/s. Pennar Engineered Building Systems Ltd., by virtue of NCLT order dated 08.05.2019 got merged with M/s. Pennar

Sanjay

Industries Limited. Accordingly we have merged the IECs of both companies by submitting the NCLT order dated 08.05.2019. The IEC Merger was approved by RA, Hyderabad only. So, RA, Hyderabad is very much aware of the MERGER of both companies. Under IEC details of DGFT website the status of IEC is showing as MERGER. Whereas, without even seeking clarification from us or from their own records or issuing any notice or any Personal Hearing, our SEIS application was REJECTED showing the above as discrepancy inspite of MERGER approved by RA, Hyderabad himself. This is gross injustice. Hence, we hereby request your goodselves to kindly consider this as an APPEAL against Injustice occurred to us and grant the SEIS as applied for and oblige.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.Further it was also decided to seek detailed report from RA.

(Action: Applicant/PRC/Hyderabad)

Case No.25 M/s. All India Importers & Exporters Association, Mumbai

F.No.HQRPRCAPPLY00004586AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for DFIA against various DFIA Authorization Numbers.

Applicant's statement: Humble Request for review of Hon'ble PRC decisions rejecting requests for Revalidation of DFIA's issued during the policy period 2019-20 expired due to Covid_19 disruptions & other technical issues in the New IT Module. A large number of representations were made by various exporters before the Head Quarters as well as before the Regional Licensing Authorities pointing out all these pertinent issues from time to time, the same was not considered by the Hon'ble PRC.

A compilation of data in the form of a statement is marked here to under Annexure C .The said statement would indicate the details of DFIAs, reason for rejection, precedent decisions taken by this Hon'ble PRC allowing revalidation of DFIAs on the common ground of Covid 19 descriptions, IT issues etc. The column D of the statement indicate the details of PRC meeting under which cases of similarly placed exporters were considered and allowed on the common ground of Covid 19 descriptions/IT issues etc whereas in the present case identical cases were rejected by the PRC, though the requests were made on thesame date on similar Grounds as evident from the date mentioned under column B of the statement. Your honour would appreciate that the legitimacy of Administrative decisions ought to have been based on the fundamental principles of natural justice equity and fair play.

Sanjay

The applicant herewith submitting herewith cases decided by this Hon'ble PRC allowing revalidation of DFIAs due to Covid 19 business descriptions and cases allowing revalidation of DFIAs due to technical issues faced in the new IT module which included mismatch of values.

Sir as a matter of fact that for identical reason of Covid 19 disruptions your esteemed office has granted additional revalidation of 6 months to advance authorisation holders , the first one white public notice 67 dated 31.03.20 and second revelation of 6 months white public notice 16/2015-20 dated 22.07.21 Similarly vide notification 26/2015-20 dated 16.09.2021 the new validity period of Duty Credit script issued on or after 16.09.2021 was given 12 months validity from the date of issue but no such revalidation was extended to DFIA scheme.

In the interest of natural justice fairness and equity it is most humbly requested to allow revaluation of the DFIAs as per the details provided in our application before the Hon'ble PRC.

Decision: Deferred. The Committee went through the submission made by the applicant and discussed the matter at length and it decided to refer the case to PC-IV division for its examination and Report on the submission made. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/ Policy-IV)

Case No.26 M/s. Bprex Pharma Packaging India Private Limited, Bengaluru

F.No.HQRPRCAPPLY00004773AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Relaxation on FCA Realization for Supplies to SEZ Units under Advance Authorization and EPCG Licenses against Advance Authorization No. 0711001049 dated 07.05.2021, 0710116761 dated 17.07.2020, 0711003052 dated 28.01.2022, 0711005192 dated 09.09.2022, 0711007207 dated 23.03.2023, 0730017185 dated 22.12.2017, 0730017549 dated 17.05.2018, 0731001309 dated 14.06.2021.

Applicant's statement: Payment realized for the Supplies made to SEZ units are not from FCA account. Although we filled the bill of exports at the SEZ port and endorsed the license numbers accordingly to count for fulfillment of export obligations of specific authorizations. Despite our efforts to obtain confirmation from the buyer regarding FCA

Sanjay

payment, we were informed that payments were made from their Current Account instead from an FCA account. In light of these circumstances, we respectfully request a relaxation of the FCA account realization

Decision: The Committee examined the case and discussed the matter at length. After detailed discussion, it was decided to accede to the request and consider payments made from Current Account instead from an FCA accountfor the purpose of redemption of said authorizations subject to payment of composition fee of 1% on the minimum fob value required to maintain the prescribed value addition.No other relaxation was provided.The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No.27 M/s. Takshasila Healthcare and Research Service Private Limited, Bengaluru

F.No.HQRPRCAPPLY00000944AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request to consider group company earnings for fulfill export obligation against EPCG Authorization No. 0730012162 dated 27.02.2013.

This is review case of PRC Meeting No.33AM24 held on 22.03.2024 wherein Committee decided to consider Foreign Exchange earning of Group Company towards fulfillment of Export obligation of EPCG Authorization No.0730012162 dated 27.02.2013 up to a maximum of 50% of the total E.O.

Applicant's statement: In this review application, the firm has stated as under:-

1. Entire earning of foreign exchange of Holding Company was from services rendered to patients from premises from premises of subsidiary Company where imported goods had been installed.
2. Holding Company has no other business activity than running the hospital leased out from subsidiary company.
3. Subsidiary company has no other income other than rent received from holding company against lease of hospital premise.
4. Foreign Exchange earned by Holding Company was not used for fulfillment of other obligations. No other obligations had been imposed on them.
5. THOPL, and THRSPL, have filed for merger of THRSPL, into THOSPL, to avoid additional statutory transaction cost which will be finalized by May 2023.
6. Consequent of merger the firm has requested for considered for fulfillment of EO for subject EPCG Authorization. This facility will be prospective from date of merger but not retrospective as the extended EOP expires on 27.02.2023 and if benefit of merger is to be availed they will be required to extend EOP further.

Sanjay

The firm has requested to permit fulfillment of EO from export earnings received from the Holding company during 2016-17 period itself.

7. The NCLT having approved the merger of Holding Company (THOPL in whose name the Foreign Exchange was earned) with the subsidiary company (THRSPL in whose name the export obligation was pegged).

The respected Committee had considered our request to consider the Foreign Exchange earnings of the Holding Company towards the fulfillment of export obligation of EPCG Authorization but decided to consider Foreign Exchange earning of holding company towards fulfillment of EO of subject license only up to a maximum 50% of the total E.O. and permitted the Foreign Exchange Earnings of the Holding Company up to a maximum of 50% of the total EO towards the fulfillment of the EO of the EPCG holder. In this connection, we wish to submit that our request was to consider the entire export obligation out of the earnings of the Holding Company for the reasons explained in detail in our submission dated 07.11.2023. But unfortunately, the points submitted by us were not fully appreciated by the Committee and the Hon'ble Committee had decided to allow only 50% of the total EO to be considered for fulfillment of EO. We are submitted this review on the above decision of the Hon'ble Committee for their kind and considered approval of our request.

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

(Action: Applicant)

Case No.28 M/s. Wellspring Industries Private Limited, Nagpur

F.No.HQRPRCAPPLY0000774AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for regularization against Advance Authorization No. 5010002533 dated 04.07.2019.

Applicant's statement: 1)ADVANCE AUTHORISATION NO.5010002533 DATE.04/07/2019 Submitting herewith above mentioned Advance Authorisations for regularization. In ADVANCE AUTHORISATIONS some shipping biils of the date after EXPORT OBLOGATION PERIOD , but advance authorizations are mentioned of these shipping bills. Request your kind authority to kindly do the needful. Supporting documents are attached.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension upto 31.07.2023 of Advance Authorization No.

Sanjay

5010002533 dated 04.07.2019 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Nagpur)

Case No.29 M/s. Innomech Aerospace Toolings Private Limited, Bengaluru

F.No.HQRPRCAPPLY00001935AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for revalidation of Scrip against MEIS Scrip No. 719067353 dated 12.10.2021, 719067352 dated 12.10.2021, 719065548 dated 23.06.2021.

This is a defer case of PRC Meeting No.10AM25 held on 12.07.2024 (Case No.06) wherein Committee decided to refer the case to EGTF Division for further examination.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. In spite of various efforts, it was pending at DGFT, finally when we made the complaint again on 22.05.2024 and with lot of calls through help desk of DGFT, we could get the license No. at the website on 31.05.2024. It was told that there was some technical error, at the DGFT EDI system. When we took the print of the license on 31st May 2024, we observed that, the license date was expired on 11.10.2022, 22.06.2023 and 11.10.2022 respectively for three respective licenses. We cannot write off the license value worth 15 lacs. Made complained again on 22.05 2024 vide request No 202405284810.Now the license print copy reflected on 31.05.2024 in the system. The licence now is Expired /not valid. We need this licence revalidated for one year up to 30.05.2025enclosed earlier complaint No and screen shot .Please revalidate the licence.

Decision: Withdrawn. The Committee decided to check as matter was referred to EGTF earlier.

(Action: Applicant/PRC)

Case No.30 M/s. Mezhukkattil Mills, Kerala

F.No.HQRPRCAPPLY00006958AM24

Meeting No.14AM25 held on 13.08.2024

Subject: Request for issuance of restricted license for previously imported copra under PD Bond against licenses for Restricted Items Authorization No. 1011000157 dated 19.03.2021, 1011001480 dated 01.12.2022, 0111007100, 0111007101.

Sanjoy

Applicant's statement: We are reaching out to urgently request the issuance of a restricted license for the import of 972.115 MT of copra, which we have already imported and is currently held under PD Bond. This request comes in light of recent developments and past experiences with license applications. Background and Justification: Our organization had previously been granted two licenses for copra import, setting a precedent for our operations. Encouraged by these successful applications, we applied for two additional licenses (Reference Numbers: HQRXIMLAPPLY00002261AM23 and HQRXIMLAPPLY00002515AM23), for which we paid Rs 67,027.25 and Rs 100,000, respectively. Unfortunately, the EXIM Facilitation Committee (EFC) closed these applications, advising us to approach the National Agricultural Cooperative Marketing Federation of India (NAFED) instead. This direction has not only resulted in financial loss due to the un-refunded application fees but has also left us without the necessary licenses for our imports. Request for DGFT Intervention: Financial Implications and Past Precedents: The closure of our recent applications and the direction to approach NAFED have resulted in significant financial loss without the issuance of the licenses. This situation is in stark contrast to our earlier successful experiences with DGFT. Import under PD Bond: We have already imported 972.115 MT of copra, which is currently under PD Bond at Kochi ports, in anticipation of receiving licenses based on the precedent set by our previous successful applications. NAFED?s Refusal of NOC: Our attempts to obtain NOC from NAFED have been unsuccessful. Their refusal to issue NOC for already imported quantities has created a deadlock, impacting our business operations and financial stability. Urgency for License Issuance: Given the substantial investment and the current logistical standstill, we urge DGFT to issue the restricted licenses for the imported quantity. This intervention is critical to alleviate the financial strain and operational challenges we are currently facing. Conclusion and Appeal: We respectfully appeal to DGFT's sense of fairness and request your immediate assistance in issuing the restricted license for the 972.115 MT of copra currently held under PD Bond and adjust the fees already paid . Your prompt and favorable action in this matter will be immensely appreciated and will greatly assist in normalizing our business operations. We are attaching all relevant documents, including proof of import under PD Bond, previous correspondence with NAFED, and records of our earlier successful applications for your reference and action.

Comments of PC2 were seen.

<u>**Decision:**</u> The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion itnoted that the applicant may have faced difficulty beyond their control and decided to accede to the request and allow restricted licence for 972.115 MT previously imported copra lying under PD Bond. The firm shall approach ILS Sectionfor checking of facts and resolution within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ILS, DGFT (Hq)

Case No.31 M/s. Capital Impex Private Limited, Delhi

Sanjay

F.No.HQRPRCAPPLY00007884AM24

Meeting No.14AM25 held on 13.08.2024

Subject: Request for bills in different Authorization against Advance Authorization No. 0510411570 dated 20.08.2019.

Applicant's statement: This is to inform you that at the time of shipment the CHA has wrongly mentioned the Advance License No as 0510409427 in place of 0510411570 in our shipping bill no.4102965 dated : 27.07.2020.? Moreover, the Advance License No.0510409427 dated: 23.01.2019 has already been redeemed on 09.09.2021(copy of redemption letter is enclosed). We have not used shipping bill no.4102965 in this license. As a proof we are enclosing copy of redemption letter & statement of exports for Advance License no.0510409427. Since, amendment is not possible in EDI shipping bill, kindly consider our case.

Report of RA, CLA Delhi was seen.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to refer back to RA, CLA-New Delhi for detailed reportincluding whether the SB was included in the application for redemption of AA No 0510409427.

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

Case No.32 M/s. Kumar Brothers Co, Delhi

F.No.HQRPRCAPPLY00004438AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for PRC case no 24 31/am24 case decided for MEIS benefit whereas S/bills are of ROSCTL benefit

Applicant's statement:MEIS benefit against 143 S/bills granted in PRC decision under case no 24 Meeting no 31/AM24, but our S/bills fall under ROSCTL scheme,(Ch-61 and 62 rmg). Hence, we request you to please activate ROSCTL module against 94 uploaded S/bills for applying ROSCTL authorization, remaining 24 S/bills in annexure 2 have also been transmitted by ICEGATE to DGFT hence we request you to please also upload the same in ROSCTL portal, we are attaching reply of DGFT list of s/bills uploaded.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allow ROSCTL benefit as may be feasible.It was also decided that no cut would be imposed on the entitlement. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting for attempting resolution.

Sanjay

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

Case No.33 M/s. Payal Polyplast Private Limited, Delhi

F.No.HQRPRCAPPLY00000368AM24

Meeting No.14AM25 held on 13.08.2024

Subject: Request for closure of Authorizations against Advance Authorization No. 0510394990 dated 20.07.2015.

Applicant's statement : Ref. File No. - New File No. 05/27/040/00127/AM-16 & Old File No. 05/27/040/00197/AM14 Subject: Redemption of our Advance Authorization No.- 05103949990 Dt. 20.07.2015 (Lost / Misplaced Licence no. 0510370550 dt 08.11.2013) Due to duplicate licence issued in lieu of original lost and RA did not redeemed. Hence it is a genuine hard ship to approach PRC as per policy. Sir, With reference to the above subject. We state that the duplicate licence had been issued by our licensing authority as advice by them to apply online. (Copy enclosed) because the manual duplicate licence with the same original file no could not be issued due to change in policy procedure. We have submitted all the documents for redemption as required about 7 years before, but in spite of several reminders and personal visit meeting and meeting with (Deputy DGFT) and (Joint DGFT) but nothing could be done. The last letter we received from our RA to quote the relevant Para under which duplicate licence issued can be redeemed. (copy enclosed) We further state that there is a endorsement on the duplicate licence issued in lieu of original lost/ misplaced (Copy of licence enclosed) for your ready reference. Now we are having a lot of pressure from customs, also to get the licence redeem and the bond given by us to the customs should be cancelled. Hence we request you to kindly look into the matter personally and help us by advising our licensing authority to redeem our licence at the earliest and oblige.

Report of RA CLA, New Delhi was seen.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. After detailed discussion it wasdecided to accede to the request and allow consideration of redemption of duplicate AA 05103949990 Dt. 20.07.2015 issued in lieu of original lost advance Authorization no. 0510370550 dt 08.11.2013 for closure purpose. It was noted that such a difficulty should not have arisen at RA level and concerned Section in RA shall report the matter to Head of RA on file. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

P.H Case No.34 M/s. Tata Sikorsky Aerospace Limited, Hyderabad

Sanjay

F.No.HQRPRCAPPLY00005305AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Permission to allow TATA Sikorsky Aerospace Limited an EOU to undertake subcontracting job work and services for TATA Group Aerospace MOOWR units established to undertake manufacture of C295 military aircraft for IAF first of its kind project allotted to a private sector company in India specifically for this C295 program in relaxation of the provisions of Para 6 13 of FTP 2023.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 13.08.2024. Mr.Sreedeep R, Dy.Gen. Manager, Mr.Tata Ravikanth, Dy.Manager – EXIM, Mr.Venkata Rao Vadlamani, Dy. Gen.Manager and Mr. Prem Kumar Hans, Consultant –Corporate Affairs authorized representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: In a contract awarded by MoD to Airbus Defense and Space, SAU, Spain (Airbus or ADS) for C-295 transport aircraft (Qty 56), TATA Advanced Systems Ltd (TASL) has been selected as the Indian Production Agency for production and assembly of Qty 40 of C-295 aircraft in India for the Indian Air Force. This is the first of its kind of project under which a military aircraft will be manufactured in India by a private company (TATAs). For execution of this prestigious Make in India program, two Manufacturing/Assembly lines {Main Component Assembly (MCA) in Hyderabad and Final Assembly Line (FAL) in Vadodara, Gujarat] have been established by TATAs and registered as MOOWR units. Certain parts or components which are either imported or procured in India by the MOOWR units may need to be modified or repaired during the execution of this program and for this purpose, they have to be sent to job work contractors in India. Aircraft components repair or modifications demands a highly skilled workforce and high-end machinery to achieve a zero-defect quality. Local manufacturers will not be able to take up low volumes of such repairs and modifications since it is not financially viable for them to make investments to meet this requirement and to go through a stringent quality certification by Airbus before being empanelled. The other alternative to export them to Airbus Supply Chain certified vendors overseas with delivery timelines of up to 6 months is not viable as it will defeat the purpose of doing such complex program in India of national importance, given the enormity, complexity and stringent timelines of Indian Air Force. One of TATAs own units, viz. TATA-Sikorsky Aerospace Ltd (TSAL) an EOU which has invested heavily in state-of-the-art machinery, has been certified by several global OEMs and has experience of over 10 years of exports for large aircraft programs. If TSAL is permitted to carry out such modifications and repairs for TATAs MOOWR units, it will mitigate this program risk as it would save 4-5 months of project timeline whilst at the same time save foreign exchange, promote Atamnirbharta and ensure total control over such a large program within TATAs umbrella. It is important to highlight that while the value of such job work orders to TSAL may not be significant, it will be crucial to ensure timely execution of the program and delivery of aircraft to IAF. TASL Final Assembly Line [FAL] will raise an invoice (Bill to Airbus, Spain and Ship to Indian Air Force [MOD]) for the final C-295 Aircraft and receive payment largely in foreign exchange from ADS, Spain for this program. In view of the above, permission is being sought for TSAL in relaxation of the

Sanjay

provisions of para 6.13 of Chapter 6 of FP-2023 to undertake these job work activities (even though it is an EoU) only for this specific program for which we will ensure proper recording, remit the applicable taxes and ensure total compliance for this activity. \

OM of EOU Section of DoC dt 15.03.2024 and inputs from PC6 were seen.

Decision: The Committee heard and examined the case on the basis of the statement made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed TATA Sikorsky Aerospace Limited an EOU to undertake job work/ subcontracting and other related activities/services for DTA/MOOWR units pertaining to contract awarded by MoD to Airbus Defense and Space, SAU, Spain (Airbus or ADS) , for which TATA Advanced Systems Ltd (TASL) has been selected as the Indian Production Agency for production and assembly of Qty 40 of C-295 aircraft in India for the Indian Air Force by relaxing the provisions of Para 6.13 of FTP 2023 subject to no additional duty benefit/concession/ revenue implication.

The firm shall approach concerned DC for issue of requisite permission letter within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/DC VSEZ)

Case No.35 M/s. Mak Controls and Systems (P) Ltd

F.No.01/60/162/678/AM20/PRC (COURT CASE)

Meeting No.14AM25 held on 13.08.2024

Subject: WP No 9575 of 2021 filed M/s Mak Controls and Systemns (P) Ltd., Coimbatore Vs UOI & Ors. in the Hon'ble High Court of Judicature at Madras – To allow FPS/MEIS claim.

This case was considered in PRC Meeting No. PRC in Meeting No 23/AM21, dated 18.02.2021. The Committee discussed the case along with the comments received from PC-3 Division and found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm

Order of Hon'ble High Court: Hon'ble Court has quashed the decision of PRC dated 18.02.2021 and directed to second respondent i.e. RA, Coimbatore to allow the claim made by the petitioner within a period of 4 weeks from the date of receipt of copy of order

Comments of RA Coimbatore: In reference to the above case, may note that this office had sought legal opinion from DGFT HQ through mail dated 17.05.2024 for filing appeal against the Single Judge Bench order dated 04.04.2024 passed in Writ Petition No. 9575 of 2021 M/s. MAK Controls and Systems (P) Ltd v. Union of India. In reply to this, the DGFT HQ through mail dated 13.06.2024, requested this office to file a Writ Appeal against the order in accordance with the legal opinion provided by DoLA, MoL&J thereby stating as below:

Sanjay

Since, the identical issue in case of Director General of Foreign Trade Vs. Horizon Aerospace (India) Pvt. Ltd in SLP Diary No. 9878 of 2024 is pending before Hon'ble Supreme Court. Therefore, we are of the view that to maintain uniformity in the Govt. cases, the present matter appears to be a fit case for filing appeal /LPA before Division Bench of Hon'ble High Court of Madras against the order of Single Bench dated 04.04.2024. (Copy attached - DoLA opinion)

2. In reference to your trail mail dated 09.08.2024, this office also sought opinion from the counsel which states as below:

According to RA opinion, it is not a fit case to prefer an appeal before the Division Bench of High Court, Madras as per paragraph 19, 20, 21 of the order of the Learned Judge. (Copy attached - Legal opinion of Counsel for Respondents)

Remarks : Reference received from RA Coimbatore, Legal opinion of counsel for respondent and opinion of Deptt. of Legal Affairs are enclosed.

Decision: The Committee noted that it is not a PRC matter may be dealt promptly on file.

(Action: Applicant/PRC)

Case No.36 M/s. Navkar Transcore Private Limited, Ahmedabad

F.No.HQRPRCAPPLY00004980AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0811003913 dated 28.01.2022.

Applicant's statement: We wish to inform you that we have fulfilled the export obligation In terms of Qty to the extent of 55% within the extended export obligation period i.e. 28.07.2024. For the balance export quantities, the demand was postponed by our customer; hence we could not fulfill the export obligation within the validity. Some orders were also cancelled. Currently we have obtained the valid export orders against which we can fulfill the export obligation hence, we would humbly request your good self to grant us the extension of our export obligation period for a further 6 months from approval. We have Already Obtained 1 st and 2nd EOP Extension From RA Ahmedabad.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0811003913 dated

Sanjay

28.01.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No.37 M/s. Purushottam Exports Private Limited, Kolkata

F.No.HQRPRCAPPLY0000249443AM22

Meeting No.14AM25 held on 13.08.2024

Subject: Request for relaxation is being sought for consideration in terms of provisions of Para 2.58 of the FTP 2015-20, to provide resolution to our representation for enabling application for ROSCTL Authorization.

This is a defer case of PRC Meeting No.20/AM22 held on 10.02.2022 (Case No.23) wherein Committee decided to refer the issue to PC-3 Division for its examination and resolution.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they are the exporter of "Men / boys / girls knitted readymade garments" and during course of their business has exported these products against shipping bill no. 5985897 dated 20.10.2020 but unfortunately, the original shipping bill did not contain the Chapter-3 declaration to include "rebate of State Levies" allowed under Scheme code-60 towards application for ROSCTL authorization. But subsequently, the custom authorities amended the said shipping bill by issuing an amendment certificate in respect of inclusion of ROSCTL benefit against the said shipping bill on 23.12.2020. As per the guidelines of DGFT, they have to file all the Chapter-3 applications by 31.12.2021. Hence, they are requesting to allow ROSCTL benefit against shipping bill no. 5985897 dated 20.10.2020 for the year 2020-21 based on the manual amendment certificate issued by the customs.

Comments of PC-3 was also seen.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. After detailed discussion it was decidedto refer the issue to PC-3 Division for its resolution for grant of ROSCTL benefit. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

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

Sanjay

Case No.38 M/s. Alkem Laboratories Limited, Mumbai Chennai

F.No.HQRPRCAPPLY00004578AM25

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0311011311 dated 10.02.2022.

Applicant's statement: We are one of the pharmaceutical product manufacture exporters holding 4-star export house certificate, obtained advance licence for import of raw material and imported under Normal condition. We have exported 70.22% in the initial validity & 12 months extended validity, due to production constraint we could not fulfilled the order in time, now we are in a position to export the goods, but the validity period of export obligation period is expired, so we required 6 months extension of EO period for completing the 100% export obligation. We are requested to kindly grand us 6-month EO extension to complete the exports as per our import made. 1st import made on 28.03.2023 accordingly E.O. Is valid upto: 10.08.2023 and 12 month extension granted upto: 10.08.2024 as per Normal condition. Now we required further 6 months i.e. Up to: 10.02.2025 to complete the full export obligation as import made.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311011311 dated 10.02.2022for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.39 M/s. Arjun Enterprises Private Limited, Delhi..

F.No.HQRPRCAPPLY00009198AM24

Meeting No.14AM25 held on 13.08.2024

Subject: Request for Extension in Export Obligation Period against Advance Authorization No. 0511003993 dated 04.08.2021.

Applicant's statement: Due to LME of Export Item was very Low, we had stopped our Export. And, Export Obligation Period of our Advance Authorization has been Expired, therefore, we are requesting with your goodself to allow another Export Obligation Period for making Export, because, we have Export Order in Hand, and we can make Export and earn Foreign Exchange for our Nation.

Sanjay

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511003993 dated 04.08.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

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