Date of Uploading 08/02/2021

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 19.01.2021 & 02.02.2021 under the Chairmanship of Shri Amit Yadav, Director General of Foreign Trade

Meeting No.22/AM21 held on 19.01.2021 & 02.02.2021

The following members were present in the meeting:

1. Shri Vijay Kumar — Addl. DGFT
2. Shri S.B.S. Reddy — Addl. DGFT
3. Shri Hardeep Singh — Addl. DGFT
4. Shri Anil Aggarwal — Addl. DGFT
5. Shri Rajbir Sharma — Jt. DGFT
6. Dr. Praveen Kumar — Dy. DGFT

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

S. No	Name of the firm	Case No.
1.	M/s. D. K. Bio Pharma Pvt. Ltd., Thane	1
2.	M/s. Orient Abrasives Ltd., Gujarat	2
3.	M/s. Oswal Industries Limited, Gandhinagar	3
4.	M/s. Inox Wind Ltd., Noida	4
5.	M/s. TVS Dynamic Global Freight Services Limited, Chennai	5
6.	M/s. Innovative Tyres & Tubes Limited, Gujarat	6
7.	M/s. Aqeel Leathers, Chennai	7
8.	M/s. Vijayakrishna Spices Pvt. Ltd., Bellary	8
9.	M/s. Aquarelle India Pvt. Ltd., Bangalore	9
10.	M/s. Scorodite Stainless (India) Pvt. Ltd., Makhupura (RJ)	10
11.	M/s. S. Carpet Industries Bhadohi, (UP)	11
12.	M/s. Sudarshan Chemical Industries Limited, Pune	12
13.	M/s. Aspen Shaving Products, Telangana	13
14.	M/s. Raymond Limited, Mumbai	14
15.	M/s. Sai Surfactants Pvt. Ltd., Kolkata	15
16.	M/s. Bhadohi Carpet International , Bhadohi	16
17.	M/s. Olam Agro India Pvt Ltd., Gurgaon	17
18.	M/s. Govardhan Overseas Pvt Ltd., Bangalore	18
19.	M/s. Jonson Rubber Industries Limited, New Delhi	19
20.	M/s. Royal Carbon Black Pvt Ltd., Mumbai	20
21.	Incomplete Cases	21

PH Case No. 01 M/s. D. K. Bio Pharma Pvt. Ltd., Thane
F. No. 01/60/162/748/AM20/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: EOP extension against Advance Authorization No.0310816992 dated 13.11.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.01.2021, Shri Arun Khedwal, DGM-SCM appeared on behalf of the firm and made the following submissions:

The applicant stated that they had faced lots of technical problems while transferring the technology which they successfully developed in their R&D, to Large Manufacturing scale. Initially they could not get the desired yield and quality at the plant scale level. After constant tireless efforts they have been successfully arrived at the quality and able to get the right kind of product which would be accepted globally. They would be starting the bulk production shortly and as such were not in a position to export the material before 30.11.2019. Hence, requested for extension of EOP to enable them to fulfill the EO. They also mentioned that they are the only company in the country manufacturing cholesterol from fish body crude oil and total EO is of 26 MT. They shall pay the fees as applicable in this regard.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and observed there is merit in the case and accordingly decided to accede to the request and allowed EOP extension of Advance Authorization No.0310816992 dated 13.11.2017 for a further period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

PH Case No. 02 M/s. Orient Abrasives Ltd., Gujarat
F. No. 01/60/162/847/AM20/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: Extension of EOP against Advance Authorization No.0310816018 dated 28.09.2017.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.01.2021, however, the firm vide mail dated 15.01.2021 intimated that they are not available to attend the PH on the scheduled date and requested for new date. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

PH Case No. 03 M/s. Oswal Industries Limited, Gandhinagar
F. No. 01/60/162/891/AM20/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: Permission to claim Advance license benefit in terms of Para 8.3 and 8.4 of FTP 2009-2014 against the supply made under deemed export category and eligible for advance license for duty free import of inputs and terminal excise duty refund.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.01.2021. Shri G. Narayanan, Authorised Representative and Shri Umakant Behera, Senior Manager – Accounts & Finance appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.02/AM21 dated 20.05.2020 (Case No.07), wherein the Committee rejected the case. The applicant stated that they had received an order No.PLM/PHDPL/12/29/24089121 dated 06.03.2014 from M/s Indian Oil Corporation Ltd., Noida for the supply of various types of valves and spares. They executed the entire order during September 2014 by supplying all types of valves and spares vide their 26 invoices. In all supply invoices they had mentioned invalidation letter number 0559002992 dated 10.09.2014 and EPCG License No.0530163343 dated 08.09.2014. After completing supply they collected all post supply documents from IOCL and applied for TED refund from RA, Ahmedabad and received refund also. The above supply falls under deemed export category in terms of Para 8.2(c) of FTP and eligible for following benefits in terms of para 8.3 and 8.4 of FTP effective from 05.06.2012. (a) Advance License for duty free import of inputs and (b) Terminal Excise Duty refund. Though they have claimed TED refund, due to lack of policy knowledge they failed to claim advance license benefit by using the invalidation letter. Therefore, requested to permit them (i) to apply for advance license by using the invalidation letter; (ii) to accept documents submitted by them for claiming TED refund and documents towards fulfillment of EO and grant them EODC and (iii) to allow import of inputs by using advance license for replenishment purpose as allowed in Para 4.1.5 of FTP w.e.f.05.06.2012. They had completed 100% EO by supplying ordered items to EPCG license holder M/s IOCL obtained BRC towards proof of fulfillment of obligation. EPCG license number and invalidation details are mentioned in each supply invoice. EPCG license of IOCL is valid for export till September 2020.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and observed that supplies in this case have already been made in 2014 against invalidation letter and no application for an Advance License was ever made. Committee observed no merit or hardship in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.02/AM21 dated 20.05.2020 (Case no.07).

(Action: Applicant)

PH Case No. 04 M/s. Inox Wind Ltd., Noida
F. No. 01/60/162/41/AM21/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: To accept of 100% EO in place of 50% alternate export products as allowed under Para 5.5 (b) of the FTP against 4 EPCG Authorization No.(i)

2230001282 dated 28.01.2010, (ii) 2230001597 dated 20.01.2011, (iii) 2230001808 dated 29.07.2011 and (iv) 2230002007 dated 18.06.2012 on account of major changes in the technology and other constraints in exporting original export product i.e. wind Turbine Generators.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.01.2021, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 05 M/s. TVS Dynamic Global Freight Services Limited, Chennai
F. No. 01/60/162/832/AM20/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: Re-processing of Service Exports from India Scheme application for the FY 2015-16 for the balance entitlement of INR 13,62,502.00 (to allow Supplementary claim against file no. 04/21/0094/80037/AM17).

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.01.2021. Shri Srinivasan Pichai, Authorised Representative and Shri Sriraman Sundaresan, Head – Group Taxation appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.04/AM21 dated 02.07.2020 (Case No.07), wherein the Committee rejected the case. The applicant stated that they have been issued a SEIS scrip with a substantially lower value than the entitlement value claimed, without passing a speaking order. Due to this, they have lost an opportunity to explain the case and settle the claim at RA, Chennai. This has resulted in blockage of entitled scrip /benefit from September, 2017 till date. Further, the request was made to reprocess the application and not submission of supplementary claim for the same period. Due to limitations in the DGFT automated environment, they have been denied with the entitled scrip/ benefit till date. The scrip has been utilized after due intimation to the RA, Chennai. There were no instruction /guidelines available under FTP/HBP which neither restricts the utilization under the said situation nor to handle their situation /case. Due to non-availability of instruction /guidelines, the utilization of scrip has now become a limitation or process their claim, even though the due intimations were given before utilization. The application was filed on March 27, 2017 with the jurisdictional RA, Chennai amounting to INR 29,12,648/- is a valid claim. However, the RA, Chennai has suo-moto issued the scrip for a value of INR 15,86,146/-. The balance amount of INR 12,13,954/- is a valid claim, complied with the conditions as outlined in Trade Notice No.11/2015-20 dated 21.07.2016. Further they have submitted a certificate issued by its statutory auditor and an independent Chartered Accountant confirming that the foreign exchange was received through the earning made by the company and not from the service tax amount. Hence, requested for processing the claim and release the balance entitlement.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 Division)

PH Case No. 06 M/s. Innovative Tyres & Tubes Limited, Gujarat
F. No. 01/60/162/300/AM21/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: Relaxation for missed out the condition of export fulfillment within 6 months from the date of import against Advance Authorization No.3410042137 dated 04.05.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.01.2021. Shri Arvind Tambi, CFO appeared on behalf of the firm and made the following submissions:

The applicant stated that they had obtained the subject authorization for export of tyres and tubes which allowed import of natural rubber. Natural Rubber, one of the inputs was imported during 16.05.2016 to 23.08.2016. They have made 100% export obligation and received 100% realization against each export shipment. Export obligation period was restricted to 6 months from the date of clearance of Natural Rubber. Neither the company nor RA, Vadodara has found that condition for natural rubber at the time of issuance of EODC. However, they have noticed after audit objection, export period was bound to be 6 months from the date of import clearance of Natural Rubber. The company had complied 100% export obligation within the period of 18 months, but missed out the condition of export fulfillment within 6 months from the date of clearance of natural rubber. Hence, requested to grant relaxation for this with imposing a token of fee on them, for survival of their unit.

Decision: The Committee having examined the statement made by the applicant in its application decided to defer the case to seek a detailed report, from RA, Vadodara as to whether the case of the firm is covered under PN 39 dated 13.9.2018, before taking the final decision.

(Action: Applicant/RA-Vadodara)

PH Case No. 07 M/s. Aqeel Leathers, Chennai
F. No. 01/60/162/276/AM20/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: Relaxation for condition of fulfillment of block wise EO by Group Company with alternate Product – or 2 years EOP extension against 2 EPCG License No.0430003704 dated 11.05.2006 and 0430005137 dated 09.07.2007.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.01.2021. Shri K.S. Habibullah, Authorised Representative appeared on behalf of the firm and made the following submissions:

The applicant stated that they were not getting any overseas orders as the name mentioned as Leather and the overseas buyers got the impression that Aqeel Leathers is a company dealing in only Finished Leathers. They are a manufacturer of Leather Full Shoes, but they were unable to procure overseas orders, in spite of their meticulous follow up and even several visits to the overseas market. They decided to move the firm to a Private Limited Company for better utilization of overseas business. They named the company as Mohib Shoes Private Limited. The partners of Aqeel Leathers are the Directors of Mohib Shoes Private Limited. The entire re-investment was brought in by the same people. The imported machineries under the above mentioned EPCG licenses in the name of Aqeel Leathers was installed at the premises as mentioned in the condition sheet. As stated, they were not able to procure any overseas order in the name of Aqeel Leathers and there is no export made. Due to unawareness and knowledge, they wrongly mentioned and obligated to export ITC HS Code 41022110 (Leather Shoe Components and Finished Leathers) instead of RITC Code 64035111 (Men Leather Full Shoes made of Cow Leather). The finished leather is being manufactured with these machineries and then gets completed into full shoes. This set up, helped them for speedy, efficient and quality manufacturing process. It was only recently they realized that there is a mistake in mentioning the ITC Code. Hence, requested to allow Mohib Shoes Private Limited to fulfill the obligation of Aqeel Leathers or extend the validity of the license for another two years to fulfill the obligation in the name of Aqeel Leathers.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and observed that EPCG committee has already considered this case twice in the past. It also felt that no policy relaxation is probably involved in the case. Accordingly it decided to refer the case to EPCG division for its detailed examination and resolution.

(Action: Applicant/EPCG- Division)

PH Case No. 08 M/s. Vijayakrishna Spices Pvt. Ltd., Bellary
F. No. 01/60/162/319/AM21/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: Extension in EOP against Advance Authorization No.0910068747 dated 14.05.2020.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.01.2021. Shri Pramod Francis, CEO appeared on behalf of the firm and made the following submissions:

The applicant stated that they had taken the subject authorization for import of dried split Ginger to export ground ginger and it has a condition to export within 90 days of import. Though they tried to complete the EO in time, but under the COVID-19 Pandemic situation, due to shortage of workers, they are left out with a part quantity to export. Hence, requested to extend by another two months i.e. till 05.01.2021 to complete the balance export obligation.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and observed that due to COVID-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, the Committee decided to accede to the request and allowed EOP extension of Advance Authorization No.0910068747 dated 14.05.2020 for a further period of 1 month from the date of endorsement subject to payment of composition fee @ 1% on the unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

PH Case No. 09 M/s. Aquarelle India Pvt. Ltd., Bangalore
F. No. 01/60/162/1148/AM17/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: EOP Extension of 5 Advance Authorization No.(i) 0710092791 dated 31.12.2012, (ii) 0710092002 dated 19.11.2012, (iii) 0710091482 dated 19.10.2012, (iv) 0710096581 dated 10.07.2013 and (v) 0710090725 dated 14.09.2012.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.01.2021. Shri D. Raghavendra, Manager - Imports appeared on behalf of the firm and made the following submissions:

This is review of PRC Meeting No.03/AM19 dated 17.05.2018 (Case No.23), wherein the Committee had rejected the case. The applicant stated that they took the above licenses during 2012, however their buyers cancelled their orders and they strived to get new orders to fulfill their EO. The garment sector is extremely price sensitive and new clients and orders are not easy to get in the light of emerging competition from other low cost countries such as Bangladesh and Vietnam. In their case they had not taken the 1st 6 months extension as they did not have any orders. The condition of 2nd extension if 50% of EO is fulfilled has come into force only after the PN No.20 dated 09.06.2015 and their case was applied much before issue of this PN and the condition. However, they did not lose hope and as soon as they could get new orders, they completed the entire EO as early as possible. But this EO falls beyond the allowed period. They are in very tight financial situation right now. With very tight costing, increased airfreight, losses are reeling instead of profits. They realized the payment in full. Hence, requested to regularize the above licenses by imposing minimum compensation fee, as they are not gaining in the export orders due to competition in the market. They also requested for minimum compensation fees against these EO extensions.

Decision: The Committee heard and reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.03/AM19 dated 17.05.2018(Case no.23).

(Action: Applicant)

PH Case No. 10 M/s. Scorodite Stainless (India) Pvt. Ltd., Makhupura (RJ)
F. No. 01/60/162/337/AM21/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: Extension in EOP without Composition fee against 08 Advance Authorization No.(i) 0310751690 dated 30.09.2013, (ii) 0310742969 dated 20.06.2013, (iii) 0310744577 dated 08.08.2013, (iv) 031074118 dated 03.07.2013, (v) 0310723863 dated 13.02.2013, (vi) 0310789656 dated 25.09.2014, (vii) 0310715215 dated 20.11.2012 & (viii) 0310765128 dated 08.01.2014 as the company was under Account NPA NCLT Order No.MA 3488/2019 in CP (IB) 3290 (MB)/2018.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 19.01.2021, however, the firm vide mail dated 16.01.2021 intimated that they are unable to attend because of some personal problem and requested for fresh date. Accordingly, the Committee decided to defer the case.

(Action: Applicant)

Case No. 11 M/s. S. Carpet Industries Bhadohi, (UP)
F. No. 01/60/162/284/AM21/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: To activate the module and allow FPS benefit against 3 Shipping Bill No.(i) 2875613 dated 04.12.2012, (ii) 3888603 dated 08.02.2013 and (iii) 8735828 dated 02.05.2012.

The applicant stated that they have filed the claim in database with payment of application fees for Rs.1000/- but when they proceed to submit the application, the system gives message that "Undefined Table". In this regard they had written to DGFT HQ for solving this problem and they received the reply that claims is time barred no longer admissible year 2012-13. Their claim is absolutely admissible in terms of Para 3.11.9 and 9.3 HBP 2009-14. Hence, requested to activate the FPS module which has already generated e.com no.15/88/006/29800/0697/7625 dated 17.08.2020.

Decision: The Committee went through the submission made by the firm and noted that this Scheme is not in existence now. After discussions, the Committee found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 12 M/s. Sudarshan Chemical Industries Limited, Pune
F. No. 01/60/162/63/AM21/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: Extension in EOP Period from 48 Months to 53 Months against Advance Authorizations No.3110060621 dated 07.10.2013 for regularization purpose.

This is review case of PRC Meeting No.11/AM21 dated 22.09.2020 (Case No.08), wherein the Committee allowed EOP extension for 48 months. The applicant stated that they had been given 48 months extension i.e. up to October 2017, but their export under the subject authorization had been started from the month of 49 i.e. last date of exports were on 20.03.2018 and they have completed the same within 53 months i.e. up to March 2018. They are registered with FIEO, Mumbai as Large Scale Manufacturer Exporter, their RCMC No.WR/307/2019-2020. They are Three Star Export House certified organization and one of the Authorized Economic Operator (AEO) – T1, duly certified by Indian Customs with AEO No.INAABCS4223P1F185. Due to bad scenario in the International market they were unable to make the export within the EOP of authorization. However, they have completed within 53 months i.e. up to March 2018 (as per PN #34 dated 24.10.2017). But their export were beyond 48 months, so the same was not considered by RA, Pune. Hence, requested for extension in EOP till 53 months from the date of issuance of authorization for regularization purpose only and closing the case.

Decision: The Committee reviewed the case in detail and in view of justification provided by the firm, it found no merit in the case. Accordingly, the Committee decided to maintain its earlier decision taken in the PRC Meeting No.11/AM21 dated 22.09.2020 (Case No.08).

(Action: Applicant)

Case No. 13 M/s. Aspen Shaving Products, Telangana
F. No. 01/60/162/279/AM21/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: (i) Extension of EOP against 2 Advance Authorization No.0910065834 dated 03.01.2018 and 0910066202 dated 07.05.2018. (ii) Clubbing of 3 Advance Authorization No.0910065834 dated 03.01.2018, 0910066202 dated 07.05.2018 and 0910067134 dated 05.02.2019.

The applicant stated that they have imported Cold Rolled Medium/High Carbon Martensitic Stainless-Steel Strip in Coils under ITC (HS) Code 72202090. They like to inform that Flat-rolled products of stainless steel covered under ITC(HS) Codes:7219 or 7220 has been placed under Appendix 4J with 6 months EO period by PN No.30 dated 18.10.2017. However, vide PN No.77 dated 06.03.2019 import of Flat-rolled products of stainless steel covered under ITC(HS) Codes:7219 or 7220 under advance authorization stands deleted from Appendix 4J. As the razor blade process is tedious and it involves 16 stages to get the final product. The validation and certification of the process takes longer lead time and as they are new in this business, they are focused only in the export market mainly Africa. The import of raw material and then getting identification of new markets, product approvals as it as FMCG product, and receipt on payments has taken longer time than expected due to which they were not able to export within 6 months. In view of established players in the markets, they have to market the product mainly in Africa, which at times is slow moving. Still they are able to export to Africa and other low income countries with great effort. Hence, requested to allow EOP extension of Advance Authorization No.0910065834 dated 03.01.2018 for a period of 4 months from the date of expiry of EOP and 31 days EOP extension of Advance Authorization No.0910066202 dated 07.05.2018 from the date of expiry of EOP. They have also requested for clubbing of

3 Advance Authorisations No.0910065834 dated 03.02.2018, No.0910066202 dated 07.05.2018 and No.0910067134 dated 05.02.2019.

Decision: The Committee examined the case in detail and in view of justification provided by the firm and after discussing the matter at length, the Committee decided the following:-

(i) Four months EOP extension allowed from the date of expiry of EOP of Advance Authorization No.0910065834 dated 03.01.2018 only for regularization purpose.

(ii) 31 days EOP extension allowed from the date of expiry of EOP of Advance Authorization No.0910066202 dated 07.05.2018 only for regularization purpose.

(iii) For the clubbing request of 3 Advance Authorisations No.0910065834 dated 03.02.2018, No.0910066202 dated 07.05.2018 and No.0910067134 dated 05.02.2019 firm shall approach RA for their request to be considered under current clubbing provisions.

The above extensions are subject to payment of composition fee @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial EOP or @ 1% per month where exports have been made less than 50% within initial EOP. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

Case No. 14 M/s. Raymond Limited, Mumbai
F. No. 01/60/162/283/AM21/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: Conversion of 3 Invalidation Letter No.(i) 0759005218 dated 02.11.2017, (ii) 0759005231 dated 21.11.2017 & (iii) 07/21/059/00001/AM18 dated 04.08.2017 to Advance Release Orders (ARO).

The applicant stated that the invalidations were obtained by M/s Silver Spark Apparel Limited, Bangalore and supplies were made by them (using duty paid material) to them before they could obtain the advance authorization against the invalidation letters as there was a pressure from Customer for urgent delivery of fabrics to Silver Spark Apparel Limited for conversion of this fabrics into garments. As advance authorization for import of silk in any form is having pre-import condition, these supplies are not entitled for offsetting these supplies as export obligation under their advance authorization. They now requested to allow them one time relaxation to claim Duty Drawback for supply of export products under invalidation letters. They do not want to alter any export items since they have already supplied.

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

(Action: Applicant)

Case No. 15 M/s. Sai Surfactants Pvt. Ltd., Kolkata
F. No. 01/60/162/196/AM21/PRC

Vinay

PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: To count the export of Shipping Bill No.2319819 dated 26.02.2019 towards fulfillment of EO against Advance Authorization No.0210209053 dated 15.03.2019.

The applicant stated that the subject authorization was issued to them for which they were required to export 10140.00 Kgs of PP Laminated /Coated Woven Sacks for an FOB value of USD 14240.49, based on actual imports and the required minimum value addition of 15% to be maintained by them. Against this they actually made exports of 10196.00 Kgs (130000.00 Pcs) of the export product vide Shipping Bill No.2319819 dated 26.02.2019 i.e. after the filling of application vide F.No.02/21/040/00457/AM19 dated 20.02.2019, but before issuance of advance authorization, based on provisions of Para 4.27 of the HBP 2015-20 in anticipation of authorization. But unfortunately, the Kolkata Sea Customs House Authorities, did not allow the shipment made vide above shipping bill against the advance license application file number. They insisted for original advance authorization to be issued by the licensing office before the shipment. In fact, they had allowed the said shipment against EPCG License No.0230013089 dated 28.05.2018 towards fulfillment of EO and explained the provisions of Para 4.27 of HBP 2015-20, but they still insisted for the authorization, in spite of the clear provisions in the HBP. Hence, requested to allow the shipment made vide above shipping bill towards fulfillment of EO against the said advance authorization.

Decision: The Committee went through the justification submitted by the firm and discussed the matter at length. It observed that neither AA number nor application number is mentioned on the shipping bill. After discussion, the Committee decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 16 M/s. Bhadohi Carpet International, Bhadohi
F. No. 01/60/162/285/AM21/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: To allow MEIS benefit against 10 time barred Shipping bills No.(i) 5202561 dated 04.04.2017, (ii) 5237828 dated 05.04.2017, (iii) 5238009 dated 05.04.2017, (iv) 5283434 dated 07.04.2017, (v) 5283437 dated 07.04.2017, (vi) 5473406 dated 17.04.2017, (vii) 5540840 dated 20.04.2017, (viii) 5540846 dated 20.04.2017, (ix) 5669578 dated 26.04.2017 and (x) 5696178 dated 27.04.2017.

The applicant stated that their shipping bills were expiring during 1st Lock down (Strict Lock Down) i.e. in April 2020 and they could not file their claim for want of uploading of E-BRC by bank in spite of exports proceed were realized on time. These all happened due to chaos created by Covid-19 and all works of the Bank hampered badly. Now, when they are going to file their claim of above shipping bills the system gives the claim zero. As far as their understanding the PN No.8 dated 01.06.2020, SEIS/MEIS applications and the validity of scrips issued under Chapter 3 of FTP expiring between 01.03.2020 to 30.06.2020, has been extended up to

Uyan

30.09.2020. Hence, requested to allow their claim of MEIS benefit against the above mentioned 10 shipping bills.

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. 17 M/s. Olam Agro India Pvt Ltd., Gurgaon
F. No. 01/60/162/294/AM21/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: Condonation of delay in submission of TMA Application for the quarter July, 2019 to September, 2019.

The applicant stated that due to COVID-19 and lockdown the factory, they worked with very limited staff, hence could not able to summit all the documents to the Bank for issuance of BRC within time. Payments are also not received from buyer within time for some shipments. Further, stated that due to DGFT server issues while filling online application, TMA module is taking so much time to upload shipping bill wise containers details. As they were entering all container details but in the printout it was not showing container details hence it takes so much time for filling one shipping bill details. In some of the shipments, payments were received by the bank, but BRC's were not issued by Bank in time, as Banks were also working with very limited staff during this Pandemic period. It is also stated that supplementary claim and late cut are not allowed hence they are forced to apply for only those shipping bills for which BRCs issued within one year and to exclude the shipping bills for which BRCs not issued within one year. Hence, requested for extension of 10 days approval for online filing of TMA application for the quarter July to September, 2019 and allow them to submit the physical copy of TMA application for the quarter July to September, 2019 within 20 days from the date of approval.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of TMA application for the quarter July 2019 to September 2019. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA, Delhi/EDI/NIC for necessary updation in the system)

Case No. 18 M/s. Govardhan Overseas Pvt. Ltd., Bangalore
F. No. 01/60/162/299/AM21/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: Revalidation of Advance Authorisation No.0710108640 dated 25.08.2015.

The applicant stated that they had applied for enhancement for CIF value & quantity with EODC application dated 23.05.2016 within the validity of the License. However they were issued revalidation only without enhancement for excess quantity exported. They have utilized quantity and value as per license at the time of importing as Customs allowed for import only as per License. Hence, requested for revalidation for imports as per additional exported quantity not allowed at the time of revalidation.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, decided to defer the case and seek a detailed report from RA, Bangalore before taking final decision in the matter.

(Action: Applicant/RA-Bangalore)

Case No. 19 M/s. Jonson Rubber Industries Limited, New Delhi
F. No. 01/60/162/454/AM19/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: Granting of Extension in Export Obligation Period for 12 months from the release of their import consignment hold by Customs Authority for getting test reports for the samples withdrawn vide Bill of Entry No.5973355 dated 13.07.2016 and finally cleared on 30.07.2018 against Advance Authorization No.0510397415 dated 25.01.2016.

This is review of the PRC Meeting No.18/AM19 dated 09.10.2018 (Case No.25), wherein the Committee allowed 6 months extension of EOP from the date of endorsement. The applicant stated that at the time of import of item natural rubber, the samples were sent to central quality control laboratory Rubber Board, Kerala for testing. The said report did not come for long time despite repeated reminders from concerned customs Authority again and again. Finally the consignment was cleared on 30.07.2018. Due to the long delay in clearance of their imported raw material they could not complete the exports in due stipulated time and during one extension in export obligation of six months.

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**.

(Action: Applicant/PRC-Division)

Case No. 20 M/s. Royal Carbon Black Pvt. Ltd., Mumbai
F. No. 01/60/162/312/AM21/PRC
PRC Meeting No.22/AM21 dated 19.01.2021 & 02.02.2021

Subject: Revalidation of Import License No.0350003720 dated 11.12.2018.

The applicant stated that they have obtained the subject license to import 45000 M.T. with HS code 40082990. Thereafter Customs indicted to amend the HS code as 40040000 with product description as Rubber Crumb/ Granules less than 35 mm on 06.08.2019 only then they will permit them to import. They got the amendment letter from DGFT only on 14.08.2019. They started to import from 16.09.2019 and completed import of 5276 M.T. till March, 2020. Thereafter, for almost 8 months import were affected due to problem of Corona Virus Pandemic. Their main supplier of this material is located in Italy which is one of worst hit countries and could not supply them. Further, stated that due to the labour running away to their village during lock down, their plant was running at a minimum capacity only. Now they have finally started to increase capacity and need uninterrupted Raw material supply. Finally, they are exporting the finished products manufactured and if they do not secure timely raw material their export orders will be cancelled.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee decided to allow revalidation for a period of 9 months from the date of endorsement of the Import License No.0350003720 dated 11.12.2018. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 21: Incomplete Cases

Following cases were discussed. The Committee observed that the applications which have been received without ANF 2D and Proof of Application Fee as per Appendix 2K (not paid/ paid partly) and also without Reasons/Justifications as per Column-15 of ANF 2D are to be treated as incomplete applications. Therefore, such cases which are not taken up by the Committee are mentioned as below:-

S. No.	Name of the firm	Subject of the firm	Remarks
1.	M/s. Hotel Hans Private Limited, New Delhi	Relaxation under Para 2.58 of FTP (waiver of Average Export Obligation Period In EPCG Authorization issued under Chapter 5 of FTP and HBP	ANF 2D and Proof of application not submitted
2.	M/s. DM South India Hospitality Pvt. Ltd., New Delhi	Relaxation in Para 5.8 & 5.11 of HBP Vol.1 (Extension of Export Obligation Period) of Chapter 5 EPCG Scheme.	ANF 2D and Proof of application not submitted
3.	M/s. Arch Pharmalabs limited, Mumbai	Extension of EOP in respect of 39 Advance Authorization and 09 DFIA's.	ANF 2D and Proof of application not submitted

*****

Uycnt