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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 28.10.2022 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.16/AM23 held on 28.10.2022

The following members were present in the meeting:

- | | |
|-----------------------|------------|
| 1. Shri S.B.S. Reddy | Addl. DGFT |
| 2. Shri Hardeep Singh | Addl. DGFT |
| 3. Shri Anil Aggarwal | Addl. DGFT |
| 4. Dr. S.K. Bansal | Addl. 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. Survival Technologies Pvt. Ltd., Mumbai	1
2.	M/s. Cropnosys India Pvt. Ltd., Mumbai	2
3.	M/s. Sami Spices and Herbs Pvt. Ltd., Chunabhatti (MH)	3
4.	M/s. Ralson (India) Limited, Ludhiana	4&5
5.	M/s. Steel Craft Exports, Delhi	6
6.	M/s. Abhinandan Steels, Wazirpur	7
7.	M/s. Sterling Auxiliaries Pvt. Ltd., Mumbai	8&9
8.	M/s. Jain Irrigation Systems Ltd., Mumbai	10
9.	M/s. Vedanta Limited, New Delhi	11
10.	M/s. Ras Polytex Pvt. Ltd., Chandauli	12
11.	M/s. Maxop Engineering Co. Pvt. Ltd., New Delhi	13
12.	M/s. Colgate – Palmolive (India) Limited, Mumbai	14&15
13.	M/s. Himadri Speciality Chemical Ltd., Kolkata	16&17
14.	M/s. Nisan Export. Rajkot	18
15.	M/s. Gujarat Raffia Industries Limited, Gujarat	19
16.	M/s. National Steel and Agro Industries Limited, Mumbai	20
17.	M/s. Adishank Chemicals Pvt. Ltd., Thane	21 to 23
18.	M/s. Prakash Chemicals International Pvt. Ltd., Vadodara	24
19.	M/s. Best Value Chem Pvt. Ltd., Vadodara	25
20.	M/s. Shree Narayanswamy Enterprises, Jodhpur	26
21.	M/s. Shree Gayatri Pulses, Jalgaon	27
22.	M/s. Sakthi UMA Dhall Producers, Chennai	28

23.	M/s. N.V.R. & Co., Virudhunagar	29&30
24.	M/s. M. N. Traders, Virudhunagar	31
25.	M/s. Omprakash Dinesh Kumar, Jodhpur	32
26.	M/s. BASF India Ltd., Babdra East	33
27.	M/s. V.N. Moorthy & Co., Virudhunagar	34
28.	M/s. Pee Empro Exports Pvt. Ltd., Faridabad	35
29.	M/s. Constrochem, Mumbai	36
30.	M/s. UCAM Private Limited, Bangalore	37
31.	M/s. Dutron Plastics Pvt. Ltd., Ahmedabad	38
32.	M/s. Wabco India Ltd., Chennai	39 to 49
33.	M/s. Alltech Biotechnology Pvt. Ltd., Bangalore	50
34.	M/s. Deepa Exports, Jetpur	51
35.	M/s. Shri Hari Industries, Ahmedabad	52
36.	M/s. Shree Ram India Gums Ltd., Rajasthan	53&54
37.	M/s. Pardes Quick Foods Dehydration Pvt. Ltd., Mumbai	55
38.	M/s. Pardes Dehydration Co., Mumbai	56
39.	M/s. Metline Houseware, West Shalimar Bagh, Delhi	57
40.	M/s. Orbit Textiles Mills Pvt. Ltd., Tirupur	58
41.	M/s. Pavan Exports, Mumbai	59
42.	i. M/s. VAR Electrochem Pvt. Ltd., Telangana ii. M/s. Sukhdev Techno India LLP, Gujarat iii. M/s. Indian Explosives Pvt. Ltd., Jharkhand iv. M/s. Indian Explosives Pvt. Ltd., Jharkhand v. M/s. Sukhdev Explosives Pvt. Ltd., Gujarat	60
43.	M/s. Textrade International Ltd., Mumbai	61
44.	M/s. Arch Pharmalabs Limited, Mumbai	62
45.	M/s. Kamrup Tea Company, Kolkata	63
46.	M/s. Essilor Manufacturing India Pvt. Ltd., Bangalore	64
47.	M/s. AP Organics Limited, Dhuri	65

Case No. 01 M/s. Survival Technologies Pvt. Ltd., Mumbai

F.no. HQRPRCAPPLY00002654AM23

Meeting No.16/AM23 held on 28.10.2022

Subject: Extension of EOP against Advance Authorization No.0310799628 dated 23.10.2015.

The applicant stated that for a specialized product TERT-BUTYL Carbazate they had got the order from Euticals Italy. They had taken the advance authorization for export of 15 tons. They also imported the main raw materials i.e. BOC Anhydride within the next 2 months and started producing the exporting. They exported about 3 tons in the next few months to Euticals and a sample order to Inabata Japan and were moving fast towards completion of this order and then for future orders. However, their buyer suddenly asked them to hold production and shipments because of some issues in the clinical trials with the final drugs made by them. Though they were told there were no

issues with their item, the project was on hold due to stiff regulatory requirements for drug testing. In the meantime they did try to develop the market by making some samples supplies to EOUs and Inabata Japan. Finally, they got a go ahead in September 2018 when they started making shipments again to Euticals. The last shipment was in May 2019. The four such shipments were by shipping bill No.7626079 dated 17.09.2018, 8137373 dated 09.10.2018, 9261672 dated 15.10.2018 and 4512536 dated 29.05.2019. Hence, they are requesting to extend the EOP till 30.05.2019 only for redemption/regularization purpose by including the said shipping bills and also waive the composition fee of 0.5% of FoB value.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to defer the case and ask the firm to submit a clear and complete request with proper justification for taking the decision.

(Action: Applicant)

Case No. 02 **M/s. Cropnosys India Pvt. Ltd., Mumbai**
F.no. HQRPRCAPPLY00002749AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Extension of EOP against Advance Authorization No.0310786547 dated 08.07.2014.

This is review case of PRC Meeting No.20/AM21 dated 05.01.2021 (Case No.23), wherein the Committee rejected the case. The applicant stated that till March 2016 they completed 69% of the EO imposed against the subject advance authorization, but due to recession of demand of their export product in the International Market during years 2016-17 up to March 2017, they were not able to export the product as per advance authorization and could not met the balance export obligation against the said advance authorization. They have good amount of export orders in hand and are confident that they can complete the balance EO. However, due to slow movement of exports and also due to financial crunch of payments from the international market, they will not be in a position to pay duty and penalty for non-completion of EO against the said authorization. Hence, they are requesting for extension of EO for 6 months to enable them to complete the export obligation.

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

(Action: Applicant)

Case No. 03 **M/s. Sami Spices and Herbs Pvt. Ltd., Mumbai.**
F.no. HQRPRCAPPLY00002777AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Regularization of export made beyond EOP against Advance Authorization No.0310798902 dated 15.09.2015.

The applicant stated that on receipt of second shipment of coriander powder, their foreign buyer complained that the quality of product is not meeting their requirement in mesh size and hence they had couriered samples on different dates like 07.02.2016, 18.03.2016, 26.05.2016 and 12.06.2016 for their approval. After they got their confirmation after approval of samples dated 21.06.2016 and 28.10.2016 they had shipped the consignment. Their request for issue of EODC has not been considered by RA. They had imported 84 MT of coriander seeds imported vide 3 bills of entries between 21.09.2015 to 10.12.2015. Their last export was made vide Shipping Bill No.3037331 dated 24.12.2016. They have declared the export product as Indian Coriander Powder as per foreign customer's description requirement instead of Coriander Powder. Both the items are one and the same item Coriander powder. Hence, they are requesting for extension of EOP for regularization of exports as they have in fact exported Coriander powder only.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310798902 dated 15.09.2015 only for regularization purpose as under:-

- I. EOP extension up to 05.07.2016 against import date 21.09.2015.
- II. EOP extension up to 24.12.2016 against import date 10.12.2015.
- III. The above EOP extension is allowed subject to payment of composition fees @1% per month on the unfulfilled FOB value.

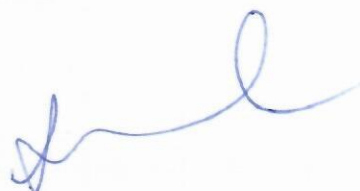
The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 04 **M/s. Ralson (India) Limited, Ludhiana**
F.no. HQRPRCAPPLY00000943AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Waiver of pre-import condition against Advance Authorization No.3010104660 dated 22.04.2019.

This is deferred case of PRC Meeting No.13/AM23 held on 01.09.2022 (Case No.02), wherein the Committee decided to defer the case for further examination. The applicant stated that their Advance Authorisation No.3010104660 dated 22.04.2019 is subject to pre-import condition of "Natural Rubber" as per PN No.62 dated 24.03.2017 and would further clarify that their EO in terms of quantity and value for this licence is already completed. This license imposed an export obligation of 300 MT Nylon Bicycle Tyres on



them out of which 230.40 MT of obligation was fulfilled as per rules of pre-import condition while the pending obligation of 69.6 MT was completed before the import of relevant quantity of Natural Rubber. Their import shipments of Natural Rubber in the said period were delayed suppliers from abroad. Moreover, they were under immense pressure from their foreign customers to release their goods for exports otherwise their orders would have been cancelled. This made the situation more difficult for them. Therefore, in order to save their orders and customers, they made the exports before import of Natural Rubber. Although they are given the benefit of exemption from whole of the integrated tax and compensation cess while following pre-import condition, but they made the imports of Natural Rubber under this authorisation by duly paying IGST on these consignments.

Further stated that RA has also directed to pay CD + Interest amount on the import of Natural Rubber made under the said advance authorisation, as they were unable to fulfil Pre-Import condition of "Natural Rubber" as per PN No.62 dated 24.03.2017. Hence, they are requesting to regularise their case by foregoing the CD + Interest implied in this case.

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

(Action: Applicant)

Case No. 05 M/s. Ralson (India) Limited, Ludhiana

F.no. HQRPRCAPPLY00000944AM23

Meeting No.16/AM23 held on 28.10.2022

Subject: Extension of EOP against Advance Authorization No.3010104289 dated 05.04.2018.

This is deferred case of PRC Meeting No.13/AM23 held on 01.09.2022 (Case No.03), wherein the Committee decided to defer the case for further examination. The applicant stated that their Advance Authorisation No.3010104289 dated 05.04.2018 is subject to pre-import condition of "Natural Rubber" as per PN No.62 dated 24.03.2017 and would further clarify that their EO in terms of quantity and value for this licence is already completed. But they were unable to fulfil the same within the stipulated time of 6 months from the date of import of Natural Rubber. It is submitted that this licence represented their "Nylon Colour Tyres" and their orders remained low for this category of tyres while a number of orders got cancelled from various overseas markets. A major factor that contributed here was shift of market trend from Nylon Colour Tyre to High-end/Premium Nylon Black Tyres due to which a number of their order were converted to new categories i.e. colour tyres. These factors compelled them to complete the obligation after the stipulated period. Hence, they are requesting for extension of EOP of above mentioned advance authorisation.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up



to 30.04.2019 of Advance Authorization No.3010104289 dated 05.04.2018 for regularization purpose only subject to payment of composition fees @ 1% per month 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-Ludhiana)

Case No. 06 M/s. Steel Craft Exports, Delhi
F.no. HQRPRCAPPLY00002755AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Waiver of Appendix 4j condition against Advance Authorization No.0510409754 dated 25.02.2019.

The applicant stated that they have taken the subject authorization for duty free import of raw materials i.e. Stainless Steel Coils, for manufacture and export under SION C-832. Their import product i.e. Stainless Steel Coils (ITC HS Code 7219 and 7220) were also covered under Appendix 4J having 6 months of EOP with pre-import condition from date of clearance of each import consignment by Customs Authority as notified by PN No.30 dated 18.10.2017. Later on this was removed vide PN No.77 dated 06.03.2019. This condition remains in force only for very short span of time. As on date there is no Appendix 4J condition on their products and normal EOP of 18 months is applicable. They have exported around 98.95% of EO with the original EOP of 6 months as per Appendix 4J condition. But due to some calculation mistake at their export executive end, there was shortfall in EO of around 1286.00 KGs (approx.1.05% of total EO). This fact came at the time of preparation of application for redemption. Then they immediately export the balance EO of 1445.00 KGs and completed more than 100% EO. However, this partial export of 1.05% was beyond 6 months of imports but within 25 months from the authorization issue date. They are ready to deposit the EO extension fees for 6 months +1 month if the Appendix 4J condition was not applicable to them. Hence, they are requesting for relaxation of Appendix 4J condition for the subject authorization.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case as the item under consideration has already been moved out of appendix 4J and it was there in Appendix 4J for some time only. Accordingly, it decided to relax Appendix 4J condition against Advance Authorization No.0510409754 dated 25.02.2019 and allowed EOP extension up to 24.03.2021 only for regularization purpose, subject to payment of usual composition fee as per HBP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 07 M/s. Abhinandan Steels, Delhi
F.no. HQRPRCAPPLY00002751AM23

Meeting No.16/AM23 held on 28.10.2022

Subject: Waiver of Appendix 4j condition against Advance Authorization No.0510407382 dated 31.07.2018.

The applicant stated that they have taken the subject authorization for duty free import of raw materials i.e. Stainless Steel Coils, for manufacture and export under SION C-832 having EOP of 18 months. Their import product i.e. Stainless Steel Coils (ITC HS Code 7219 and 7220) were also covered under Appendix 4J having 6 months of EOP with pre-import condition from date of clearance of each import consignment by Customs Authority as notified by PN No.30 dated 18.10.2017. The said condition was later removed by PN No.77 dated 06.03.2019. They have taken EOP extension as per para 4.42(d) for 3 months and exported their final products within original and extended period (6+3 months). However, there was some partial balance EO after the extended EOP. They have exported 95.70% EO within 18 months of issuance of authorization and balance 4.30% within 20 months of issuance of authorization. The Appendix 4J condition was imposed on 18.10.2017 and later on withdrawn on 06.03.2019 which remain in force for a very short period of time. As on date there is no Appendix 4J condition on their products and normal EOP of 18 months is applicable. They are ready to pay composition fees for export after 18 months if the Appendix 4J is waived. Hence, they are requesting for relaxation of Appendix 4J condition for the subject authorization for regularization and redemption purpose and no further import and export is pending against this authorisation.

Decision: The Committee having examined the case on the basis of submission made by the applicant and discussed the matter at length and observed that there is merit in the case as the item under consideration has already been moved out of appendix 4J and it was there in Appendix 4J for some time only. Accordingly, it decided to relax Appendix 4J condition against Advance Authorization No.0510407382 dated 31.07.2018 and allowed EOP extension up to 02.03.2020 only for regularization purpose, subject to payment of usual composition fee as per HBP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA New Delhi)

Case No. 08 M/s. Sterling Auxiliaries Pvt. Ltd., Mumbai

F.no. 01/60/162/214/AM21/PRC

Meeting No.16/AM23 held on 28.10.2022

Subject: Clubbing permission of 8 Advance Authorizations No.(i) 0310798117 dated 13.08.2015, (ii) 0310798230 dated 17.08.2015, (iii) 0310798374 dated 21.08.2015, (iv) 0310802289 dated 08.02.2016, (v) 0310802438 dated 10.02.2016, (vi) 0310806461 dated 21.07.2016, (vii) 0310806539 dated 25.07.2016 & (viii) 0310806544 dated 25.07.2016 with adding 20 S/Bills which outside EOP but EO Extension approved by PRC Meeting No 12/AM19 dated 21.08.2018.

The applicant stated that they applying for redemption of 8 advance authorizations under clubbing. In this clubbing they have added their one advance authorization No.0310798230 dated 17.08.2015 which they have received EO extension in PRC Meeting No.12/AM19 dated 21.08.2018. As per decision they approached RA, Mumbai for endorsement of EO extension for further 6 months on 22.09.2018. However, each and every time they are asking some more documents /information for granting EO extension, still they are not received endorsement of EO extension. Their export order was expired in end of December 2019. They have exported STEROL 1201 (Lauryl Alcohol (C12-14) Ethoxylate) of 437950.00 KGs under 20 shipping bills within 76 days i.e. 09.10.2019 to 23.12.2019. They have already received remittance against this exports and they want to club this license with other 7 licenses as per para 4.16 of HBP. Hence, they are requesting for clubbing permission with adding their 20 shipping bills which are outside EOP, but extension approved vide PRC Meeting No.12/AM19 dated 21.08.2018.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and observed that the request of the applicant is not clear. Accordingly, it decided to defer the case and ask the firm to submit a clear request stating what relaxation is being sought/required for clubbing of above advance authorizations for taking the final decision.

(Action: Applicant)

Case No. 09 M/s. Sterling Auxiliaries Pvt. Ltd., Mumbai

F.no. 01/60/162/213/AM21/PRC

Meeting No.16/AM23 held on 28.10.2022

Subject: Clubbing permission of 5 Advance Authorizations No.(i) 0310788661 dated 03.09.2014, (ii) 0310798188 dated 14.08.2015, (iii) 0310798226 dated 17.08.2015, (iv) 0310798239 dated 18.08.2015 & (v) 0310799822 dated 29.10.2015) with adding 04 S/Bills which outside EOP but EO Extension approved by PRC Meeting No 29/AM19 dated 30.01.2019.

The applicant stated that they applying for redemption of 5 advance authorizations under clubbing. In this clubbing they have added their one advance authorization No.0310799822 dated 29.10.2015 which they have received EO extension in PRC Meeting No.29/AM19 dated 30.01.2019. As per decision they approached RA, Mumbai for endorsement of EO extension for further 6 months on 25.02.2019. However, each and every time they are asking some more documents /information for granting EO extension, still they are not received endorsement of EO extension. Their export order was expired in end of December 2019. They have exported STEROL 1210 (Fatty Alcohol (C12-14) Ethoxylated) of 88350.00 KGs under 04 shipping bills within 4 days i.e. 23.12.2019 to 26.12.2019. They have already received remittance against this exports and they want to club this license with other 4 licenses as per para 4.16 of HBP. Hence, they are requesting for clubbing permission with adding their 4 shipping bills

which are outside EOP, but extension approved vide PRC Meeting No.29/AM19 dated 30.01.2019.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and observed that the request of the applicant is not clear. Accordingly, it decided to defer the case and ask the firm to submit a clear request stating what relaxation is being sought/required for clubbing of above advance authorizations for taking the final decision.

(Action: Applicant)

Case No. 10 **M/s. Jain Irrigation Systems Ltd., Mumbai**
F.no. HQRPRCAPPLY00002656AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Clubbing of 3 Advance Authorization No.(i) 0310404400 dated 16.10.2006, (ii) 0310402990 dated 06.10.2006 & (iii) 0310424393 dated 26.03.2007.

The applicant stated that they have obtained the above subject authorization for packing material and export their manufacturing product like (i) Dehydrated onion in the different form flakes, Diced, Chopped, Granulated, Pieces, Rings, Slices, Powder, etc. (ii) Fruit Puree Mango, Banana, Guava, Tomato Paste, Papaya, Pomegranate Puree, Concentrate, Juice Pulp etc. At the time of exports they used to packing material in export products. However the packing material used at the time of manufacturing products and same has been exports. In this case they cannot segregate the packing material in export invoices because their export items is packed as per their manufacturing. In this circumstances multiple packing material used in export products which were imported under the said three different advance license and export their 1 products as per their manufacturing items which is given as an export obligation. Therefore, it is very difficult to co-relate the individual license-wise item to fulfill the EO. The packing material and export obligation given against all these three licenses are same. They have mentioned 3 advance authorization numbers in their shipping bills and to consider all 3 licenses against respective shipping bills and clubbed or merge and consider their exports as per licenses. All 3 licenses obtained for packing material and same were used in their resultant products which were exported. Hence, they are requesting for clubbing as per para 4.38(iv) of HBP and PN No.70 dated 30.01.2019.

Decision: The Committee after discussing the matter on the basis of justification submitted by the application, it decided to defer the case and seek a detailed report from RA, Mumbai in the matter to take final decision.

(Action: Applicant/RA-Mumbai)

Case No. 11 **M/s. Vedanta Limited, New Delhi**
F.no. HQRPRCAPPLY00002730AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Grant of pro-rata enhancement against Advance Authorization No.0510414086 dated 30.04.2020 for the purpose of clubbing with Advance Authorization No.0510414973 dated 21.08.2020.

The applicant stated that as there is shortfall in exports against No.0510414973 dated 21.08.2020 and excess exports against Authorisation No.0510414086 dated 30.04.2020 they intended to club these two Advance Authorisations in terms of para 4.38 of HBP for regularization purpose only. Against Advance Authorisation No.0510414086 dated 30.04.2020 where there is excess exports, they had applied for revalidation and subsequently pro-rata enhancement under para 4.39 of HBP. However, CLA, New Delhi vide letter dated 02.05.2022 inform that the pro-rata enhancement cannot be considered as the authorisation is not valid as on date. Further stated that they had applied for revalidation an enhancement together on 07.04.2022, but received the revalidation on 29.04.2022. Immediately, upon receipt of the revalidated authorisation, they applied for grant of pro-rata enhancement on 29.04.2022 to which CLA, New Delhi replied on 02.05.2022 that the request for pro-rata enhancement cannot be considered as the authorisation validity has expired on 30.04.2022. They do not propose to make any further imports against Advance Authorisation No.0510414086 dated 30.04.2020. They are seeking pro-rata enhancement only for the purpose of clubbing and regularisation. Hence, they are requesting to allow pro-rata enhancement against Advance Authorisation No.0510414086 dated 30.04.2020 so that they can go for clubbing with Advance Authorisation No.0510414973 dated 21.08.2020 for the purpose of regularisation only.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and observed that no policy relaxation is required for clubbing in this case. Accordingly it decided to withdraw this case from PRC and to advise the firm to approach RA concerned in the matter.

(Action: Applicant/CLA-New Delhi)

Case No. 12 M/s. Ras Polytex Pvt. Ltd., Varanasi (UP).

F.no. HQRPRCAPPLY00002660AM23

Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of Advance Authorization No.1510022180 dated 11.04.2019.

The applicant stated that the original validity of this license was till 11.04.2020. The license was revalidated for the first time till 11.10.2020 and then it was revalidated for second time till 10.04.2021. But as per PC 35, the license expiring between the time period February 2020 and July 2020, had an auto extension of 6 months. Considering this pint the import validity of the license will be extended till 10.10.2021. Since this authorisation had been revalidated twice, the request had to be submitted with the RA for the extension. But due to the launch of new DGFT portal, all the amendments in the authorisations were to be done only through the online portal and no amendments could

be done offline. They tried several times to file a request for revalidation of the authorisation, but the attempt always showed error. Due to the inability of getting the license validated on the online platform, no amendments could be made on the license due to which they could not import the partial quantity in the authorisation whereas the export obligation has been fully made. Hence, they are requesting for revalidation the subject authorisation so that they can import the balance quantity.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length and decided to accede to the request and allowed revalidation of Advance Authorization No.1510022180 dated 11.04.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Varanasi)

Case No. 13 **M/s. Maxop Engineering Co. Pvt. Ltd., New Delhi**
F.no. HQRPRCAPPLY00002742AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of Advance Authorization No.0510397295 dated 14.01.2016.

The applicant stated that the said license was in transmission error after second revalidation. This transmission error was corrected in March 2020 (license was already expired on July 2018), then they approached various times in CLA, New Delhi for amendment (revalidation) in license as per FTP 2.20(d)(ii), but did not agree to make the amendment and ask them to approach PRC in the later year 2021 after corona pandemic. In between they had forced to submit the redemption dox against their Show Cause Notices, which they have submitted on 16.07.2019. Hence, they are requesting for revalidation of the subject license to procure the pending import materials.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to EGTF-Division for its examination and thereafter the matter will be brought back to PRC for taking final decision.

(Action: Applicant/EGTF-Division)

Case No. 14 **M/s. Colgate – Palmolive (India) Limited, Mumbai**
F.no. HQRPRCAPPLY00002747AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of Advance Authorization No.0311001374 dated 01.02.2021.

The applicant stated that they have submitted online EODC application at BO portal against Advance Authorisation No.0311001374 dated 01.02.2021 on 15.09.2021 and

obtained EODC along with bond waiver condition on 27.01.2022 from RA, Mumbai. Import validity of the authorisation is valid up to 01.01.2022. They have not made any imports against this advance authorisation. First revalidation will expire on 01.07.2022. However, this advance authorisation does not reflect in their IEC in back office (BO) portal, so they are not able to apply for revalidation of advance license. Hence, they are requesting for re-activation of the subject license in back office (BO) portal to enable them to apply for revalidation for 6 months from the date of endorsement.

Decision: The Committee having examined the case on the basis of justification provided by the applicant and discussed the matter at length and decided to accede to the request and allowed revalidation of Advance Authorization No.0311001374 dated 01.02.2021 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Mumbai)

Case No. 15 **M/s. Colgate – Palmolive (India) Limited, Mumbai**
F.no. HQRPRCAPPLY00002745AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of Advance Authorization No.0310837243 dated 16.07.2020.

The applicant stated that they have submitted online EODC application at BO portal against Advance Authorisation No.0311001374 dated 01.02.2021 on 15.09.2021 and obtained EODC along with bond waiver condition on 30.07.2021 from RA, Mumbai. Import validity of the authorisation is valid up to 16.07.2021. They have not made any imports against this advance authorisation. At present they are unable to file revalidation application at online portal, as the systems are not allowing them to apply the same. Also there is no option at online portal to apply revalidation against the subject authorisation. Hence, they are requesting for revalidation from the date of endorsement to enable them to clear their import entitlement as per waiver of bond obtained.

Decision: The Committee having examined the case on the basis of justification provided by the applicant and discussed the matter at length and decided to accede to the request and allowed revalidation of Advance Authorization No.0310837243 dated 16.07.2020 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Mumbai)

Case No. 16 **M/s. Himadri Speciality Chemical Ltd., Kolkata**
F.no. HQRPRCAPPLY00002789AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of Advance Authorization No.0210209915 dated 12.06.2020.

The applicant stated that the Advance Authorization No.0210209915 dated 12.06.2020 was granted to them basis on specific export order, and they have fulfilled their export obligation both in terms of quantity and value as stipulated in the authorization within the original EOP. But as you are aware that, during the Covid-19 situation due to unavailability of vessels inbound India suitable for their raw materials and irregularity of international markets and also some financial burden, they were unable to fix the import within the original /extended validity of authorization as allowed. Hence, they are requesting for revalidation of another six months from the date of endorsement to replenish the raw-materials that had been consumed from their duty paid raw-materials stock.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to allow revalidation of Advance Authorization No.0210209915 dated 12.06.2020 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Kolkata)

Case No. 17 M/s. Himadri Speciality Chemical Ltd., Kolkata

F.no. HQRPRCAPPLY00002787AM23

Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of Advance Authorization No.0210209742 dated 05.02.2020.

The applicant stated that the Advance Authorization No.0210209742 dated 05.02.2020 was granted to them basis on specific export order, and they have fulfilled their export obligation both in terms of quantity and value as stipulated in the authorization within the original EOP. But as you are aware that, during the Covid-19 situation due to unavailability of vessels inbound India suitable for their raw materials and irregularity of international markets and also some financial burden, they were unable to fix the import within the original /extended validity of authorization as allowed. Hence, they are requesting for revalidation of another six months from the date of endorsement to replenish the raw-materials that had been consumed from their duty paid raw-materials stock.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to allow revalidation of Advance Authorization No.0210209742 dated 05.02.2020 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Kolkata)

Case No. 18 **M/s. Nisan Export., Rajkot**
F.no. HQRPRCAPPLY00000148AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of DFIA No.2410042832 dated 07.08.2019.

The applicant stated that they have been exporting Textile under claim of Duty Free Import Authorisation (DFIA) in terms of para 4.25 of FTP 2015-20. The DFIA No.2410042832 dated 07.08.2019 was valid up to 31.08.2020 and due to unprecedented situation as a result of outbreak Covid-19 pandemic it has become difficult for them to claim any benefit against the said authorization due to following reasons (i) The industrial manufacturing activities not only across the country but globally as well abruptly came to the grinding halt due to imposing lockdown and similar kinds of restrictions due outbreak of Covid-19 pandemic. Their Textiles were under non essential category and labour intensive sector hence the lockdown resulted in total closure of Textile sector units. (ii) This situation caused a sharp decline in domestic demand from the retailer sector which eventually resulted into the acute recession in the economic activities in the country and importation was also adversely hit by this reason. (iii) It was difficult to find the buyer to transfer the subject authorizations. Also the port congestions deterred the importers from committing fresh imports. (iv) Most of the Textile products are imported from People's Republic of China which was also reeling under Covid waves. (v) Global container shortage also added to the importability concern as the freight charges were sometimes more than the values of goods during the Covid period. Now with easing of Covid restrictions by Central and State Government in the gradual manner is helping industries getting to pre-pandemic level and now they are hopeful of transferring their DFIA license. Hence, they are requesting for revalidation of the said DFIA for six months from the date of endorsement.

Decision: The Committee after discussing the matter on the basis of justification submitted by the application, it decided to defer the case and seek a detailed report from RA, Rajkot to take final decision.

(Action: Applicant/RA-Rajkot)

Case No. 19 **M/s. Gujarat Raffia Industries Limited, Gujarat**
F.no. HQRPRCAPPLY00002773AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of DFIA No.0811000796 dated 11.05.2021.

The applicant stated that due to Covid period and then after, Russia Ukraine war, they are facing shortage of raw materials in their product Petrochemicals and very heavy prices as well as non availability of containers for import and heavy fluctuation in exchange rate. Under all these global market scenario, they are unable to import the

materials in validation period. Hence, they are requesting for revalidation of DFIA No.081100796 dated 11.05.2021 of 6 months for pending import.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length and decided to accede to the request and allowed revalidation of DFIA No.0811000796 dated 11.05.2021 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Ahmedabad)

Case No. 20 M/s. National Steel and Agro Industries Limited, Mumbai
F.no. HQRPRCAPPLY00002753AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of TPS Authorization No.0310835155 dated 02.03.2020.

The applicant stated that they have availed duty free credit to the extent of INR 40,43,75,410/- under the Target Plus Scheme No.0310835155 dated 02.03.2020 and the same was valid for a period of 24 months. During the tenure of the TPS availed, the company was under financial stress. Owing to this precarious situation of the company, they did not import any materials and accordingly, the duty credit availed was not utilized at all. Thereafter an application was filed by JM Financial Asset Reconstruction Company Limited under section 7 of the insolvency and bankruptcy Code 2016 for initiating corporate insolvency resolution process (CIRP) against the company. The Hon'ble National Company Law Tribunal, Mumbai Bench vide order dated 11.04.2022 admitted the said application and thereto, a moratorium was declared as per section 14 of the Code and Mr. Dushyant C. Dave was appointed as the Insolvency Resolution Professional (IRP). On and after the insolvency commencement dated i.e. 11.04.2022, the management of the affairs of the company is vested with the IRP. Subsequently, the committee of creditors of the company has approved the appointment of IRP as the resolution professional (RP). Meanwhile, the validity of the authorization for import expired on 01.03.2022. Since no imports were made during the period of the authorization, the company was unable to use any of the duty free credit issued to it. Further as per the provisions of the Code one of the duty of the resolution professional (RP) is to manage the operations of the company as a going concern and preserve and protect the assets of the company. In light thereof, the company preferred revalidation so that the unutilized duty credit of the Company can be made available to them. Hence, they are requesting for revalidation of the authorization as it is pertinent for them to continue as a going concern under the Code.

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

(Action: Applicant)



Case No. 21 **M/s. Adishank Chemicals Pvt. Ltd., Thane**
F.no. HQRPRCAPPLY00002632AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of Advance Authorization No.0310822825 dated 02.08.2018.

The applicant stated that they are facing lots of financial constraints and their unit was also Non-Performing Asset (NPA). The letter for initiation of Corporate Insolvency Resolution Process under Insolvency and Bankruptcy Code 2016 by NKGSB Co-operative Bank Ltd dated 17.05.2022 wherein bank has classified the Company as NPA (Non-Performing Asset) on 31.03.2014. Moreover, SARFAESI Act 2021 letter under section 13(2) by Cosmos Bank dated 23.02.2015 has classified the company as NPA on 10.01.2015. Being NPA, it was not possible for them to raise any funds or bank guarantees for customs against duty free imports and to import without bank guarantee EODC was essential. They had completed their EO against this Advance Authorisation No.0310822825 dated 02.08.2018 and they have applied to RA. Mumbai for EODC on 05.11.2019 and is under process. Further, stated that during the pandemic situation, imports were difficult due to shipping /logistic challenges, freight cost and other limitations. With end of the pandemic and regularisation of international trade they feel it is now viable to import. They have now become Star One Trading House and there would be no requirement of bank guarantee for imports. Unfortunately their entitlement of import was valid up to 02.08.2019. Hence, they are requesting for revalidation for at least 6 months ensuring to import maximum material possible.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and decided to allow revalidation of Advance Authorization No.0310822825 dated 02.08.2018 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Mumbai)

Case No. 22 **M/s. Adishank Chemicals Pvt. Ltd., Thane**
F.no. HQRPRCAPPLY00002633AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of Advance Authorization No.0310822873 dated 07.08.2018.

The applicant stated that they are facing lots of financial constraints and their unit was also Non-Performing Asset (NPA). The letter for initiation of Corporate Insolvency Resolution Process under Insolvency and Bankruptcy Code 2016 by NKGSB Co-operative Bank Ltd dated 17.05.2022 wherein bank has classified the Company as NPA (Non-Performing Asset) on 31.03.2014. Moreover, SARFAESI Act 2021 letter under section 13(2) by Cosmos Bank dated 23.02.2015 has classified the company as NPA on 10.01.2015. Being NPA, it was not possible for them to raise any funds or bank guarantees for customs against duty free imports and to import without bank guarantee

EODC was essential. They had completed their EO against this Advance Authorisation No.0310822873 dated 07.08.2018 and they have applied to RA. Mumbai for EODC on 05.09.2018 and is under process. Further, stated that during the pandemic situation, imports were difficult due to shipping /logistic challenges, freight cost and other limitations. With end of the pandemic and regularisation of international trade they feel it is now viable to import. They have now become Star One Trading House and there would be no requirement of bank guarantee for imports. Unfortunately their entitlement of import was valid up to 02.08.2019. Hence, they are requesting for revalidation for at least 6 months ensuring to import maximum material possible.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and decided to allow revalidation of Advance Authorization No.0310822873 dated 07.08.2018 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Mumbai)

Case No. 23 **M/s. Adishank Chemicals Pvt. Ltd., Thane**
F.no. HQRPRCAPPLY00002681AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of Advance Authorization No.0310835170 dated 03.03.2020.

The applicant stated that they are facing lots of financial constraints and their unit was also Non-Performing Asset (NPA). The letter for initiation of Corporate Insolvency Resolution Process under Insolvency and Bankruptcy Code 2016 by NKGSB Co-operative Bank Ltd dated 17.05.2022 wherein bank has classified the Company as NPA (Non-Performing Asset) on 31.03.2014. Moreover, SARFAESI Act 2021 letter under section 13(2) by Cosmos Bank dated 23.02.2015 has classified the company as NPA on 10.01.2015. Being NPA, it was not possible for them to raise any funds or bank guarantees for customs against duty free imports and to import without bank guarantee EODC was essential. They had completed their EO against this Advance Authorisation No.0310835170 dated 03.03.2020 and they have applied to RA. Mumbai for EODC on 05.09.2018 and is under process. Further, stated that during the pandemic situation, imports were difficult due to shipping /logistic challenges, freight cost and other limitations. With end of the pandemic and regularisation of international trade they feel it is now viable to import. They have now become Star One Trading House and there would be no requirement of bank guarantee for imports. Unfortunately their entitlement of import was valid up to 02.08.2019. Hence, they are requesting for revalidation for at least 6 months ensuring to import maximum material possible.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and decided to allow revalidation of Advance Authorization No.0310835170 dated 03.03.2020 for a further period of 6 months from

the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Mumbai)

Case No. 24 M/s. Prakash Chemicals International Pvt. Ltd., Vadodara
F.no. HQRPRCAPPLY00002810AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of DFIA No.3410044490 dated 11.09.2018.

This is review case of PRC Meeting No.15/AM22 held on 02.11.2021 (Case No.12), wherein the Committee approved the case. The applicant stated that as per the decision of PRC they have submitted original DFIA and submitted their request for revalidation to RA on 24.11.2021. The subject DFIA was revalidated manually and handed over to them on 01.12.2021, but the same was not transmitted online to customs and the amendment was rejected by customs. Then the same was intimated to RA through mail on 14.12.2021 seeking their support and advice in the matter. The above flow of events owing to technical issues and migration issues to the new DGFT module, they are unable to get suitable time to utilize these DFIA. Hence, they are requesting for further revalidation of 6 months from the date of endorsement.

Decision: The Committee reviewed the case on the basis of submission made by the firm and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed revalidation of DFIA No.3410044490 dated 11.09.2018 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Vadodara)

Case No. 25 M/s. Best Value Chem Pvt. Ltd., Vadodara
F.no. HQRPRCAPPLY00002740AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Waiver of Pre-Import condition against Advance Authorization No.3410045423 dated 07.09.2019.

The applicant stated that against their redemption /EODC application of this authorization issued under Para 4.07A (Self Ratification), RA has raised deficiency as per para 4.07A(vi) for the pre-import condition and asked them to regularize the case by payment of customs duty with interest. All the imports under this authorization where IGST paid (they have not availed IGST exemption), only availed BCD exemption. However, before effecting 1st import of 33100 KGs Benzaldehyde (import item), they had exported approximately 36500 KGs Benzyl Acetone (export item). Thus pre-import condition as per para 4.07A(vi) applied on this import quantity of 33100 KGs

Benzaldehyde. As per the said para all the provisions applicable for advance authorization scheme (Chapter-4 DES) shall be applicable to this scheme. They have also submitted Appendix 4H to RA for consumption and utilization of duty-free imported inputs against advance authorization. Therefore, they are requesting that duty exemption may be allowed against this pre-import condition applied quantity of 33100 KGs Benzaldehyde (import item) in view of the fact that they have not availed IGST exemption this import.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length and it decided to refer the issue to PC-4 Division for its examination and resolution.

(Action: Applicant/ PC-4 Division)

Case No. 26 M/s. Shree Narayanswamy Enterprises, Jodhpur
F.no. HQRPRCAPPLY00342193AM22
Meeting No.16/AM23 held on 28.10.2022

Subject: To allow import of Restricted items Watermelon Seeds for which Advance Payment has been made.

The applicant stated that they were the manufacturer and supplier of watermelon seeds for last many years. Their main primary business was import of Watermelon seeds. They were regularly importing such items since last few years. They had made advance payments before restrictions were imposed by the government and as per the terms and conditions with their imported party advanced payments are non refundable. Hence, they are requesting to allow the import of the watermelon seeds for which advance payment has been made.

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

(Action: Applicant)

Case No. 27 M/s. Shree Gayatri Pulses, Jalgaon
F.no. HQRPRCAPPLY00346459AM22
Meeting No.16/AM23 held on 28.10.2022

Subject: To allow import of Restricted items Watermelon Seeds for which Advance Payment has been made.

The applicant stated that they were the manufacturer and supplier of watermelon seeds for last many years. Their main primary business was import of Watermelon seeds. They were regularly importing such items since last few years. They had made advance payments before restrictions were imposed by the government and as per the terms and conditions with their imported party advanced payments are non refundable.

Hence, they are requesting to allow the import of the watermelon seeds for which advance payment has been made.

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

(Action: Applicant)

Case No. 28 **M/s. Sakthi Uma Dhall Producers, Chennai**
F.no. HQRPRCAPPLY00392360AM22
Meeting No.16/AM23 held on 28.10.2022

Subject: To allow Import consignment of Moog already arrived into India.

The applicant stated that they had entered a sales contract No.ETS-043/2022 dated 28.01.2022 with M/s Evertop Commodities Pvt. Ltd. for import of 75,000 KGs of Moong for CNF value of US\$ 64,575. The terms of payments are on 100% TT against copy of documents arrival of import consignment into India as per Commercial Invoice No.ETCI/EXP2122/043 dated 08.02.2022. The consignment has already been entered into Port of loading on 09.02.2022 and shipped on board vide Bill of Lading No.SSLRGMAACAA0500 dated 17.02.2022 and has already arrived at Chennai Port on 21.02.2022. In view of compliance of all terms and conditions of import and shipment of consignment before 28.02.2022, but arrival of import consignment for Moong into India on 21.02.2022, they could not meet the basic parameters of M/o Commerce Gazette Notification No.624 dated 11.02.2022 whereas earlier provisions provided for import of Moong under OGL for consignments against Bill of Lading up to 31.03.2022 and consignments arrived into India up to 30.06.2022. They are requesting for relaxation under Trade Notice No.37 dated 28.02.2022 for grant of import authorization for import of 75,000 KGs of Moong for which consignment has already arrived into Indian port in Chennai on 21.02.2022.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and found no merit or hardship in the arguments made by the firm. Accordingly, it decided to reject the request of the firm.

(Action: Applicant)

Case No. 29 **M/s. N.V.R. & Co., Virudhunagar**
F.no. HQRPRCAPPLY00392406AM22
Meeting No.16/AM23 held on 28.10.2022

Subject: To allow Import consignment of Moog already arrived into India.

The applicant stated that they had entered a sales contract No.SW/129/2021-22 dated 09.02.2022 with M/s Sempa Wang Pvt. Ltd. for import of 75,000 KGs of Moong for CFR value of US\$ 66,600. The terms of payments are on 100% TT against copy of

documents arrival of import consignment into India as per Commercial Invoice No.SEMPA/122/2021-22 dated 09.02.2022. The consignment has already been entered into Port of loading on 09.02.2022 and shipped on board vide Bill of Lading No.SSLRGMAACAA0520 dated 16.02.2022 and has already arrived at Chennai Port on 21.02.2022. In view of compliance of all terms and conditions of import and shipment of consignment before 28.02.2022, but arrival of import consignment for Moong into India on 21.02.2022, they could not meet the basic parameters of M/o Commerce Gazette Notification No.624 dated 11.02.2022 whereas earlier provisions provided for import of Moong under OGL for consignments against Bill of Lading up to 31.03.2022 and consignments arrived into India up to 30.06.2022. They are requesting for relaxation under Trade Notice No.37 dated 28.02.2022 for grant of import authorization for import of 75,000 KGs of Moong for which consignment has already arrived into Indian port in Chennai on 21.02.2022.

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

(Action: Applicant)

Case No. 30 **M/s. N.V.R. & Co., Virudhunagar**
F.no. HQRPRCAPPLY00392409AM22
Meeting No.16/AM23 held on 28.10.2022

Subject: To allow import consignment of Moog already arrived into India.

The applicant stated that they had entered a sales contract No.SW/125/2021-22 dated 02.02.2022 with M/s Sempa Wang Pvt. Ltd. for import of 75,000 KGs of Moong for CFR value of US\$ 67,500. The terms of payments are on 100% TT against copy of documents arrival of import consignment into India as per Commercial Invoice No.SEMPA/117/2021-22 dated 09.02.2022. The consignment has already been entered into Port of loading on 09.02.2022 and shipped on board vide Bill of Lading No.YGN/MAA/220203 dated 14.02.2022 and has already arrived at Chennai Port on 17.02.2022. In view of compliance of all terms and conditions of import and shipment of consignment before 28.02.2022, but arrival of import consignment for Moong into India on 17.02.2022, they could not meet the basic parameters of M/o Commerce Gazette Notification No.624 dated 11.02.2022 whereas earlier provisions provided for import of Moong under OGL for consignments against Bill of Lading up to 31.03.2022 and consignments arrived into India up to 30.06.2022. They are requesting for relaxation under Trade Notice No.37 dated 28.02.2022 for grant of import authorization for import of 75,000 KGs of Moong for which consignment has already arrived into Indian port in Chennai on 17.02.2022.

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

(Action: Applicant)

Case No. 31 **M/s. M. N. Traders, Virudhunagar**
F.no. HQRPRCAPPLY00392391AM22
Meeting No.16/AM23 held on 28.10.2022

Subject: To allow import consignment of Moong already arrived into India.

The applicant stated that they had entered a sales contract No.ETS-044/2022 dated 28.02.2022 with M/s Evertop Commodities Pvt. Ltd. for import of 75,000 KGs of Moong for CNF value of US\$ 64,575. The terms of payments are on 100% TT against copy of documents arrival of import consignment into India as per Commercial Invoice No.ETCI/EXP2122/044 dated 08.02.2022. The consignment has already been entered into Port of loading on 09.02.2022 and shipped on board vide Bill of Lading No.ELYGNMAA220268 dated 17.02.2022 and has already arrived at Chennai Port on 21.02.2022. In view of compliance of all terms and conditions of import and shipment of consignment before 28.02.2022, but arrival of import consignment for Moong into India on 21.02.2022, they could not meet the basic parameters of M/o Commerce Gazette Notification No.624 dated 11.02.2022 whereas earlier provisions provided for import of Moong under OGL for consignments against Bill of Lading up to 31.03.2022 and consignments arrived into India up to 30.06.2022. They are requesting for relaxation under Trade Notice No.37 dated 28.02.2022 for grant of import authorization for import of 75,000 KGs of Moong for which consignment has already arrived into Indian port in Chennai on 21.02.2022.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and found no merit or hardship in the arguments made by the firm. Accordingly, it decided to reject the request of the firm.

(Action: Applicant)

Case No. 32 **M/s. Omprakash Dinesh Kumar, Jodhpur**
F.no. HQRPRCAPPLY00000760AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Import of Restricted item Watermelon Seeds against Advance Authorization No.0111002537 dated 23.12.2021.

The applicant stated that their Advance Authorisation No.0111002537 dated 23.12.2021 was issued under PN No.41 dated 06.12.2021. According to condition at Sl.No.3 their import consignment should reach at India ports on or before 31.03.2022 but due to crisis and unavailability of containers their import consignment was reached at Indian ports on 03.04.2022 which was just 4 days delayed in receipt of cargo for which vessels transit time was not in their hand. Hence, they are requesting for condonation of 4 days delayed in arrival of cargo and to clear the consignment.

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

(Action: Applicant)

Case No. 33 **M/s. BASF India Ltd., Bandra East, Mumbai**
F.no. HQRPRCAPPLY00002766AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Request for import of restricted item of 5000 Kgs. of Omega 3 Fatty Acid Omega Oil 1812 TG Gold.

The applicant stated that they have already applied for the import license for 5000 Kgs (for tracking stock and sales) Omega3 fatty Acid, Omega Oil 1812 TG Gold to import and supplies the material to them but the order is still not executed. The import item to be supplied is purely utilized for the manufacture of the products mentioned above for the human consumption and not for further sale in the market. Omega3 fatty acid is one of the most used product in the health and dietary segment. Their fish oil is purified and deodorize oil. It is recommended for Dietary and Health segment only. Fish oil only restricted item under chapter 1504 2020, if not comply with any parameter from the list of which 2 parameters of policy condition 5 International associations on Omega3 such as GOED, global regulatory authorities CODEX/USP and some eminent references /scientific community are either silent on the parameters of policy condition 5 or provide a different limits for trans-fat and free fatty acid. However, most of the European fish oil producers are not able to match plicy 5 at least for 2 parameters. Hence, based on the above details, compliance of their products with global limits for transfat and free fatty acid, global grade quality or product and complete safe for human consumption they are requesting to allow their product to import in India.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length and it decided to refer the issue to ILS-Division for its examination and resolution.

(Action: Applicant/ILS-Division)

Case No. 34 **M/s. V.N. Moorthy & Co., Virudhunagar**
F.no. HQRPRCAPPLY00394507AM22
Meeting No.16/AM23 held on 28.10.2022

Subject: To allow import consignment of Moog already arrived into India.

The applicant stated that they had entered a sales contract No.SW/120/2021-22 dated 29.01.2022 with M/s Sempa Wang Pvt. Ltd. for import of 50,000 KGs of Moong for CFR value of US\$ 48,250. The terms of payments are on 100% TT against copy of documents arrival of import consignment into India as per Commercial Invoice No.SEMPA/118/2021-22 dated 09.02.2022. The consignment has already been entered

into Port of loading on 09.02.2022 and shipped on board vide Bill of Lading No.YGN/MAA/220204 dated 14.02.2022 and has already arrived at Chennai Port on 17.02.2022. In view of compliance of all terms and conditions of import and shipment of consignment before 28.02.2022, but arrival of import consignment for Moong into India on 17.02.2022, they could not meet the basic parameters of M/o Commerce Gazette Notification No.624 dated 11.02.2022 whereas earlier provisions provided for import of Moong under OGL for consignments against Bill of Lading up to 31.03.2022 and consignments arrived into India up to 30.06.2022. They are requesting for relaxation under Trade Notice No.37 dated 28.02.2022 for grant of import authorization for import of 75,000 KGs of Moong for which consignment has already arrived into Indian port in Chennai on 17.02.2022.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 35 **M/s. Pee Empro Exports Pvt. Ltd., Faridabad**
F.no. HQRPRCAPPLY00001562AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: To consider the export of 2 Shipping Bill No.1794482 dated 04.02.2019 and (ii) 1837308 dated 06.02.2019 towards discharge of EO against Advance Authorization No.0510408830 dated 07.12.2018.

The applicant stated that due to change in requirement of by the buyer order was revised for the manufacture of "Ladies Top" to "Ladies Shirt (Full Sleeve) Made of 100% cotton woven yarn dyed fabric – GSM 100 +/- 10% using the same fabrics & having the same consumption per piece, they had applied for amendment to RLA for change in the description of export item. RLA informed that there is no provision to amend the SION in their EDI system. As goods were time bound the said shipment of 5179 pcs was sent on 04.02.2019. The export of 5179 pcs of Ladies Shirt (Full Sleeve) made of 100% Cotton Woven Yarn Dyed Fabric – GSM 100+/- 10% has been made and the fabric of 11393.80 sqm. has been consumed in export of 5179 pcs of Ladies shirt. The original AA was issued for export 5818 pcs of Ladies Top. At the time of redemption they made a request to CLA New Delhi for considering case as relevant fabric had been consumed in Ladies Shirt and export were time bound, but the same was not accepted by CLA New Delhi and duty payable was pointed out. Hence they are requesting to consider the export of two S/Bills No.1794482 dated 04.02.2019 and (ii) 1837308 dated 06.02.2019 against AA No.0510408830 dated 07.12.2018.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to NC-5 Division for its examination and resolution.

(Action: Applicant/NC- 5 Division)

Case No. 36 M/s. Constrochem, Mumbai

F.no. HQRPRCAPPLY00002642AM23

Meeting No.16/AM23 held on 28.10.2022

Subject: To allow MEIS benefit against 41 shipping bills for the period January 2020 to March 2020.

The applicant stated that they have exported to Iran during 01.01.2020 to 31.03.2020 against 41 shipments and prepared application for MEIS incentive script beyond stipulated time as the e-BRCs of all those shipments have been generated by their Banker in month of March 2022. The exports processed were fully realized as per FEMA act but it was pending for set-off against some import shipments. They have requested AD Bank and RBI for approval EDPMS-IDPMS set-off and also requested for upload e-BRCs to claim MEIS incentive. Upon receipt of all e-BRCs they have started for preparing MEIS application as DGFT Portal and it was time barred and claim application has been lapsed. Hence they are requested to allow MEIS benefit against 41 S/Bills for the period January 2020 to March 2020.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 Division)

Case No. 37 M/s. UCAM Private Limited, Bangalore

F.no. HQRPRCAPPLY00002761AM23

Meeting No.16/AM23 held on 28.10.2022

Subject: To allow MEIS benefit against 55 shipping bills.

The applicant stated that they are manufacturer and exporter of Engineering products and have been availing regularly MEIS benefit, there are few set of S/Bills which they could not be filed within the time period due to multiple technical issue which were beyond their control. The e-BRCs are generated for all the S/Bills are uploaded after the time barred period. Similarly transmission for S/B No. 8635527 dated 02.07.2016 was carried out by ICEGATE Portal after the time barred period. Hence they are requesting to allow MEIS benefit against 55 S/Bills No.(1) 9922474 dated 07.09.2016 (2) 26500000 dated 06.12.2016 (3) 3203759 dated 02.01.2017 (4) 3203782 dated 02.01.2017 (5) 3203813 dated 02.01.2017 (6) 3203814 dated 02.01.2017 (7) 3203815 dated 02.01.2017 (8) 4618512 dated 08.03.2017 (9) 4644894 dated 09.03.2017 (10) 4675595 dated 10.03.2017 (11) 4726900 dated 14.03.2017 (12) 4726908 dated 14.03.2017 (13) 4727296 dated 14.03.2017 (14) 5096661 dated 30.03.2017 (15) 5451624 dated 16.04.2017 (16) 5692101 dated 26.04.2017 (17) 6018512 dated 12.05.2017 (18) 6216310 dated 22.05.2017 (19) 6287528 dated 25.05.2017 (20)

6287536 dated 25.05.2017 (21) 6791754 dated 16.06.2017 (22) 6791810 dated 16.06.2017 (23) 6830567 dated 19.06.2017 (24) 7203728 dated 07.07.2017 (25) 7933215 dated 10.08.2017 (26) 8104883 dated 19.08.2017 (27) 9015448 dated 30.09.2017 (28) 939855 dated 20.10.2017 (29) 9460307 dated 24.10.2017 (30) 9528630 dated 27.10.2017 (31) 9662983 dated 02.11.2017 (32) 9685553 dated 03.11.2017 (33) 9818811 dated 10.11.2017 (34) 9979707 dated 18.11.2017 (35) 1216247 dated 29.11.2017 (36) 1840779 dated 28.12.2017 (37) 1840780 dated 28.12.2017 (38) 2023246 dated 05.01.2018 (39) 2286158 dated 18.01.2018 (40) 2307165 dated 19.01.2018 (41) 2417003 dated 25.01.2018 (42) 2707705 dated 07.02.2018 (43) 2707755 dated 07.02.2018 (44) 3012994 dated 21.02.2018 (45) 3094702 dated 24.02.2018 (46) 3315446 dated 07.03.2018 (47) 3741740 dated 25.03.2018 (48) 3753842 dated 26.03.2018 (49) 8604373 dated 30.10.2018 (50) 9635950 dated 14.12.2018 (51) 9787589 dated 21.12.2018 (52) 1010931 dated 31.12.2018 (53) 1979258 dated 12.02.2019 (54) 1071405 dated 31.01.2020 (55) 8635527 dated 02.07.2016.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to delay in uploading of some of the BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly it decided to allow MEIS benefit only for those shipping bills whose realization has happened within 3 years from the date of let export and e-BRC have been uploaded by the bank after the expiry of three years from the date of let export. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 38 **M/s. Dutron Plastics Pvt. Ltd., Ahmedabad**

F.no. HQRPRCAPPLY00002768AM23

Meeting No.16/AM23 held on 28.10.2022

Subject: To allow MEIS benefit against 14 shipping bills.

The applicant stated that there were fourteen S/Bills for period 01.09.2020 to 31.12.2020 but two S/Bills were not updated in the system and got updated & applied for MEIS but since the fund got exhausted and quarter of 1st Sept.20 to 31st Dec.,20 was removed from the system. Then in spite of vigorous efforts every alternate days, system did not respond since funds got exhausted even on second time fund allocation. Hence they are requested to allow MEIS benefit against 14 S/Bills No.(1) 5039845 dated 08.09.2020 (2) 5268083 dated 18.09.2020 (3) 5437199 dated 25.09.2020 (4) 5546147 dated 20.09.2020 (5) 5708633 dated 08.10.2020 (6) 5880974 dated 15.10.2020 (7) 5989470 dated 20.10.2020 (8) 6092234 dated 24.10.2020 (9) 6387480 dated 06.11.2020 (10) 6807365 dated 27.11.2020 (11) 6988104 dated 04.12.2020 (12) 7113592 dated 10.12.2020 (13) 7188103 dated 14.12.2020 (14) 7316963 dated 19.12.2020.

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

(Action: Applicant)

Case No. 39 M/s. Wabco India Ltd., Chennai
F.no. HQRPRCAPPLY00000914AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of SEIS No.0419068812 dated 19.08.2019.

The applicant stated that they were contemplating to utilise SEIS scrips for one of their specific project. However, the project did not kick off and the scrip remained unutilised. Further they have been using the MEIS scrips for duty payments relating to their imports and had significant accumulation of MEIS scrip. Hence they could not utilise the SEIS Scrip within the validity period and imports are expected to increase in future and therefore, they are requesting to revalidation of SEIS No.0419068812 dated 19.08.2019.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 40 M/s. Wabco India Ltd., Chennai
F.no. HQRPRCAPPLY00000925AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of SEIS No.0419068813 dated 19.08.2019.

The applicant stated that they were contemplating to utilise SEIS scrips for one of their specific project. However, the project did not kick off and the scrip remained unutilised. Further they have been using the MEIS scrips for duty payments relating to their imports and had significant accumulation of MEIS scrip. Hence they could not utilise the SEIS Scrip within the validity period and imports are expected to increase in future and therefore, they are requesting to revalidation of SEIS No.0419068813 dated 19.08.2019.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)



Case No. 41 **M/s. Wabco India Ltd., Chennai**
F.no. HQRPRCAPPLY00000926AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of SEIS No.0419058819 dated 19.08.2019.

The applicant stated that they were contemplating to utilise SEIS scrips for one of their specific project. However, the project did not kick off and the scrip remained unutilised. Further they have been using the MEIS scrips for duty payments relating to their imports and had significant accumulation of MEIS scrip. Hence they could not utilise the SEIS Scrip within the validity period and imports are expected to increase in future and therefore, they are requesting to revalidation of SEIS No.0419068819 dated 19.08.2019.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 42 **M/s. Wabco India Ltd., Chennai**
F.no. HQRPRCAPPLY00000927AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of SEIS No.0419068810 dated 19.08.2019.

The applicant stated that they were contemplating to utilise SEIS scrips for one of their specific project. However, the project did not kick off and the scrip remained unutilised. Further they have been using the MEIS scrips for duty payments relating to their imports and had significant accumulation of MEIS scrip. Hence they could not utilise the SEIS Scrip within the validity period and imports are expected to increase in future and therefore, they are requesting to revalidation of SEIS No.0419068810 dated 19.08.2019.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 43 **M/s. Wabco India Ltd., Chennai**
F.no. HQRPRCAPPLY00000928AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of SEIS No.0419058814 dated 19.08.2019.

The applicant stated that they were contemplating to utilise SEIS scrips for one of their specific project. However, the project did not kick off and the scrip remained unutilised. Further they have been using the MEIS scrips for duty payments relating to their imports and had significant accumulation of MEIS scrip. Hence they could not utilise the SEIS Scrip within the validity period and imports are expected to increase in future and therefore, they are requesting to revalidation of SEIS No.0419068814 dated 19.08.2019.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 44 M/s. Wabco India Ltd., Chennai
F.no. HQRPRCAPPLY00000929AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of SEIS No.0419068818 dated 19.08.2019.

The applicant stated that they were contemplating to utilise SEIS scrips for one of their specific project. However, the project did not kick off and the scrip remained unutilised. Further they have been using the MEIS scrips for duty payments relating to their imports and had significant accumulation of MEIS scrip. Hence they could not utilise the SEIS Scrip within the validity period and imports are expected to increase in future and therefore, they are requesting to revalidation of SEIS No.0419068818 dated 19.08.2019.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 45 M/s. Wabco India Ltd., Chennai
F.no. HQRPRCAPPLY00000930AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of SEIS No.0419068816 dated 19.08.2019.

The applicant stated that they were contemplating to utilise SEIS scrips for one of their specific project. However, the project did not kick off and the scrip remained unutilised. Further they have been using the MEIS scrips for duty payments relating to their imports and had significant accumulation of MEIS scrip. Hence they could not utilise the SEIS Scrip within the validity period and imports are expected to increase in future and

therefore, they are requesting to revalidation of SEIS No.0419068816 dated 19.08.2019.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 46 **M/s. Wabco India Ltd., Chennai**
F.no. HQRPRCAPPLY00000931AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of SEIS No.0419068817 dated 19.08.2019.

The applicant stated that they were contemplating to utilise SEIS scrips for one of their specific project. However, the project did not kick off and the scrip remained unutilised. Further they have been using the MEIS scrips for duty payments relating to their imports and had significant accumulation of MEIS scrip. Hence they could not utilise the SEIS Scrip within the validity period and imports are expected to increase in future and therefore, they are requesting to revalidation of SEIS No.0419068817 dated 19.08.2019.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 47 **M/s. Wabco India Ltd., Chennai**
F.no. HQRPRCAPPLY00000932AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of SEIS No.0419068821 dated 19.08.2019.

The applicant stated that they were contemplating to utilise SEIS scrips for one of their specific project. However, the project did not kick off and the scrip remained unutilised. Further they have been using the MEIS scrips for duty payments relating to their imports and had significant accumulation of MEIS scrip. Hence they could not utilise the SEIS Scrip within the validity period and imports are expected to increase in future and therefore, they are requesting to revalidation of SEIS No.0419068821 dated 19.08.2019.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 48 **M/s. Wabco India Ltd., Chennai**
F.no. HQRPRCAPPLY00000933AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Revalidation of SEIS No.0419068815 dated 19.08.2019.

The applicant stated that they were contemplating to utilise SEIS scrips for one of their specific project. However, the project did not kick off and the scrip remained unutilised. Further they have been using the MEIS scrips for duty payments relating to their imports and had significant accumulation of MEIS scrip. Hence they could not utilise the SEIS Scrip within the validity period and imports are expected to increase in future and therefore, they are requesting to revalidation of SEIS No.0419068815 dated 19.08.2019.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 49 **M/s. Wabco India Ltd., Chennai**
F.no. HQRPRCAPPLY00000922AM23
Meeting No.16/AM23 held on 28.10.2022

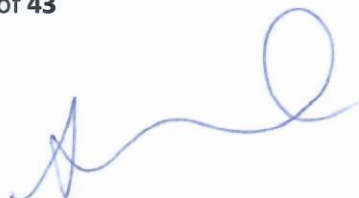
Subject: Revalidation of SEIS No.0419068820 dated 19.08.2019.

The applicant stated that they were contemplating to utilise SEIS scrips for one of their specific project. However, the project did not kick off and the scrip remained unutilised. Further they have been using the MEIS scrips for duty payments relating to their imports and had significant accumulation of MEIS scrip. Hence they could not utilise the SEIS Scrip within the validity period and imports are expected to increase in future and therefore, they are requesting to revalidation of SEIS No.0419068820 dated 19.08.2019.

Decision: The Committee after examining the case in detail on the basis of justification submitted by the firm and it decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 50 **M/s. Alltech Biotechnology Pvt. Ltd., Bangalore**
F.no. HQRPRCAPPLY00002671AM23
Meeting No.16/AM23 held on 28.10.2022



Subject: To allow MEIS Benefit against 33 Shipping Bills.

The applicant stated that they are manufacturer and exporter of Animal Feed Products and have been availing regularly MEIS benefit. The 33 Shipping Bills which they could not be filed within the time period due to multiple technical issues such as the E-BRC are generated for all the S/Bills in which few of them are uploaded after the time barred, few with the S/Bills Number/Port/Date corrections in the E-BRC and also non transmission from the ICEGATE/Customs. Hence they are requesting to allow MEIS benefits against 33 S/Bills No.(1) 8708421 dated 06.07.2016, (2) 8737305 dated 08.07.2016, (3) 5327078 dated 10.04.2017, (4) 1531792 dated 13.12.2017, (5) 6253159 dated 23.05.2017, (6) 6706271 dated 13.06.202017, (7) 6120003 dated 17.05.2017, (8) 9653958 dated 02.11.2017, (9) 6099037 dated 16.05.2017, (10) 7515796 dated 21.07.2017, (11) 5914150 dated 07.05.2017, (12) 5914148 dated 07.05.2017, (13) 7769104 dated 02.08.2017, (14) 7918424 dated 09.08.2017, (15) 8006487 dated 14.08.2017, (16) 8217119 dated 24.08.2017, (17) 8225528 dated 24.08.2017, (18) 8461991 dated 05.09.2017, (19) 8586177 dated 11.09.2017, (20) 8918847 dated 26.09.2017, (21) 3585143 dated 19.03.2018, (22) 2096141 dated 29.07.2015, (23) 9026661 dated 23.07.2016, (24) 2912220 dated 19.12.2016, (25) 2988500 dated 22.12.2016, (26) 3070589 dated 23.02.2018, (27) 3625762 dated 20.03.2018, (28) 3706862 dated 23.03.2018, (29) 3946129 dated 02.04.2018, (30) 3946235 dated 02.04.2018, (31) 5282662 dated 01.06.2018, (32) 5811513 dated 26.06.2018 and (33) 5872717 dated 28.06.2018.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to delay in uploading of some of the BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly it decided to allow MEIS benefit only for those shipping bills whose realization has happened within 3 years from the date of let export and e-BRC have been uploaded by the bank after the expiry of three years from the date of let export. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 51 **M/s. Deepa Exports, Jetpur**
F.no. HQRPRCAPPLY00002772AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: To allow ROSL benefit against 23 shipping bills.

The applicant stated that they had exported Garments from Mundra Port for which they were eligible for Rebate of State Levies Claim (ROSL) for 2017 Financial Year. They had applied many times to Mundra Customs for releasing their Rebate of State Levies Claims for 10 S/Bills which was pending from Mundra Customs from last 4 years.

However, recently they have received a letter dated 09.06.2022 from Dy.Commissioner Customs, Mundra wherein, it was informed that ROSL claim benefit which was directly credit to their Bank account was discontinued and now DGFT will issue Duty Credit Script for all 10 S/Bills. Since all 10 S/Bills Duty Scripts are pending for application. Hence they are requesting to allow ROSL benefit against these S/Bills from RA, Rajkot by issue them manual Scripts.

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

(Action: Applicant)

Case No. 52 **M/s. Shri Hari Industries, Ahmedabad**
F.no. HQRPRCAPPLY00002655AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Condonation of the condition of 60 days from the date of uploading of minutes to approach RA, regarding TMA application for the period July 2019 to September 2019 (imposed by PRC its Meeting No.02/AM22 dated 04.06.2021).

This is a review case of PRC Meeting No.02/AM22 held on 04.06.2021 (Case No. 13) wherein Committee accede to the request for condonation of delay in submission of TMA application for the period July 2019 to September, 2019 subject to condition that the firm shall approach RA concerned within 60 days of the uploading of the minutes of meeting. The applicant has stated that the minutes of the meeting has been uploaded on 16.06.2021 and due to technical glitches they are not able to file the said application to RLA. The technical problem was resolved by the DGFT technical team on 11.08.2021 which was last date of the above condition. After the DGFT technical team has resolved the query and the applicant has submitted the said application for the TMA on 19.08.2021 i.e. within 7 working days after the resolution of the technical glitches on the DGFT portal but RLA, Ahmedabad has rejected the TMA application. They have now requested to condone the condition of 60 days from the date of uploading of minutes to approach RA regarding TMA application.

Decision: The Committee reviewed the case and based on the justifications submitted by the firm, discussed the matter at length. The Committee decided to accept the request of the firm for condonation of the condition to approach RA concerned, to file the TMA application for the period July 2019 to September 2019 within 60 days of the uploading of the minutes of meeting, which was imposed by PRC in its meeting No.02/AM22 dated 04.06.2021 (Case No.13).

(Action: Applicant/RA-Ahmedabad)

Case No. 53 **M/s. Shree Ram India Gums Ltd., Rajasthan**
F.no. HQRPRCAPPLY00002663AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period from 01.01.2021 to 31.03.2021 (F.No. DLITMAAPPLY00091561AM22).

The applicant stated that they had submitted on line application on dated 14.10.2021 for TMA claim for the period from 01.01.2021 to 31.03.2021. At the time of on line application they had seen a message on system "Up to 25 S/Bills does not require physical submission" as shown during E-msg while file TMA application and they had not submitted physical copies of S/Bills, BRC, B/L and others documents at RA. They had uploaded all papers electronically in the DGFT system with their TMA Application but RLA rejected their application. Due genuine hardship, Pandemic and confusing e-message they are requesting to allow condonation of delay in submission of physical copy of TMA application against F.No.DLITMAAPLY00091561AM22.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee decided to accept the request for condonation of delay in submission of physical copy of TMA application for the period 01.01.2021 to 31.03.2021 (file no.DLITMAAPPLY00091561AM22). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 54 M/s. Shree Ram India Gums Ltd., Rajasthan
F.no. HQRPRCAPPLY00002664AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period from 01.01.2020 to 31.03.2020 (F.No. DLITMAAPPLY00091474AM22).

The applicant stated that they had submitted on line application on dated 14.10.2021 for TMA claim for the period from 01.01.2020 to 31.03.2020. At the time of on line application they had seen a message on system "Up to 25 S/Bills does not require physical submission" as shown during E-msg while file TMA application and they had not submitted physical copies of S/Bills, BRC, B/L and others documents at RA. They had uploaded all papers electronically in the DGFT system with their TMA Application but RLA rejected their application. Due genuine hardship, Pandemic and confusing e-message they are requesting to allow condonation of delay in submission of physical copy of TMA application against F.No.DLITMAAPLY00091474AM22.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee decided to accept the request for condonation of delay in submission of physical copy of TMA application for the period 01.10.2020 to 31.12.2020(file no.DLITMAAPPLY00091474AM22). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 55 **M/s. Pardes Quick Foods Dehydration Pvt. Ltd., Mumbai**
F.no. HQRPRCAPPLY00002775AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Condonation of delay in submission of online TMA application for the period 01.10.2020 to 31.12.2020.

The applicant stated that they had prepared an application TMA for the quarter 01.10.2020 to 31.12.2020 but due to unavailability of staff due to Covid-19 Pandemic and unawareness of the due date they were not able to file the application within the specific time period. They had raised a ticket for the same on 31.3.2022 but till today they had not received any reply. Hence they are requesting to condonation of delay in submission of online TMA application for the period 01.10.2020 to 31.12.2020.

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

(Action: Applicant)

Case No. 56 **M/s. Pardes Dehydration Co., Mumbai**
F.no. HQRPRCAPPLY00002776AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Condonation of delay in submission of online TMA application for the period 01.10.2020 to 31.12.2020.

The applicant stated that they had prepared an application TMA for the quarter 01.10.2020 to 31.12.2020 but due to unavailability of staff due to Covid-19 Pandemic and unawareness of the due date they were not able to file the application within the specific time period. They had raised a ticket for the same on 31.3.2022 but till today they had not received any reply. Hence they are requesting to condonation of delay in submission of online TMA application for the period 01.10.2020 to 31.12.2020.

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

(Action: Applicant)

Case No. 57 **M/s. Metline Houseware, West Shalimar Bagh, Delhi**
F.no. HQRPRCAPPLY00002752AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Counting of Shipping Bill No.3250292 dated 17.06.2020 against Advance Authorization No.0510411906 dated 23.09.2019 instead of Advance Authorization No.0510411086 dated 27.06.2019.

The applicant stated that they are manufacturer exporter of Table kitchen and other household articles of Stainless Steel and had taken the AA No.0510411086 dated 27.06.2019 and also got the EODC/Redemption on 08.10.2020 and have one another AA No. 0510411906 dated 23.09.2019 and completed EOP and at the time of redemption of this Authorisation, RLA raised a deficiency that authorisation number is not shown on S/Bill No. 3250292 dated 17.06.2020. Then they checked the S/Bill and found that inadvertently AA No. 0510411086 dated 27.06.2019 was mentioned on this S/Bill instead of AA No.0510411906 by mistake. This was due to inadvertent and clerical mistake by their documentation staff that he has mentioned wrong AA No. on this S/Bill. Therefore, they are requesting to allow counting of exports against S/Bill No.3250292 dated 17.06.2020 against AA No.0510411906 dated 23.09.2019 instead of AA No. 0510411086 dated 27.06.2019. The said request is only for regularization and redemption purpose and no further import and export is pending against this Authorisation.

Decision: The Committee examined the case in detail and noted that there is merit in firm's contention and there appeared to be a genuine mistake. Therefore the Committee decided to consider the export made vide Shipping Bill No.3250292 dated 17.06.2020 against Advance Authorization No.0510411906 dated 23.09.2019 instead of Advance Authorization No.0510411086 dated 27.06.2019 subject to following conditions:

- i. Composition fee of Rs.200/- per shipping bill shall be imposed.
- ii. The firm shall submit an affidavit to the RA that such shipping bill have not been utilized/will not be utilized in any other advance authorisation.
- iii. Firm shall also submit an indemnity bond undertaking to indemnify any loss to the government on account of such shipping bill being used and transferred to the Authorisation No.0510411906 dated 23.09.2019.
- iv. RA shall also ensure that export product of both the authorizations are same.

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

(Action: Applicant/CLA-New Delhi)

Case No. 58 **M/s. Orbit Textiles Mills Pvt. Ltd., Tirupur**
F.no. 01/60/162/34/AM20/PRC
Meeting No.16/AM23 held on 28.10.2022

Subject: To allow 100% alternate export product of same sector i.e. cotton made-ups, cotton bags and fabrics to fulfil export obligation against 6 EPCG Authorization No.(i) 3230012599 dated 29.09.2008, (ii) 3230012601 dated

29.09.2008, (iii) 3230014582 dated 16.03.2010, (iv) 3230012600 dated 29.09.2008, (v) 3230014036 dated 24.11.2009 and (vi) 3230014983 dated 02.06.2010.

This is deferred case of PRC Meeting No.08/AM23 held on 28.06.2022 (Case No.23) and wherein Committee sought some information/documents from the company. The applicant replied vide their mail dated 29.07.2022 along with 8 attachments about the Present Directors, Turnover details for the years 2016-2020 and manufacturing facility of Cotton Yarn, Woven Fabrics and Made-ups, RCMCs, MSME Certificate and random sales invoice copies etc. Hence, they are requesting to allow 100% alternate export product of same sector i.e. Cotton made-ups, cotton bags and fabrics to fulfil export obligation against 6 EPCG Authorisations.

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

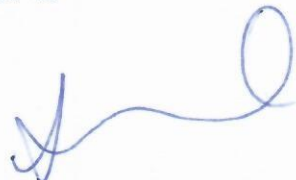
(Action: Applicant)

Case No. 59 **M/s. Pavan Exports, Mumbai**
F.no. HQRPRCAPPLY00002783AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Condonation of delay of 4 days period beyond 90 days prescribed for export of 1000 GMS Gold Jewellery.

The applicant stated that they are exporter of Gold Jewellery for the last 2 years and have procured 3000 Gms of Gold from Nominated agency for export of Plain Gold Jewellery. The first date of procurement of Gold from Nominated agency is 02.02.2022 and last date is 02.05.2022 for 1000 Gms against this they have made exports for total quantity of 3176.94 Gms on 06.05.2022. There is around 4 days delay beyond last date of exports to be made within 90 days. In case Gold Jewellery designs are finally approved by foreign buyer in first stage the first lot may be ready in 60 days and their case there were total 30 lots of around 100 Gms each and as such the details of time taken within permissible 90 days and beyond 90 days in their total export. The exports percentage made within 90 days is 66.66% and beyond 90 upto 94 days is 33.33%. The 4 days delay is in export of 33.33% of quantity of 1000 Gms is on the ground of more time taken by foreign buyer in final approval of designs which is beyond their control. Hence they are requesting to condonation of delay for 4 days for regularisation of export already made.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length and it decided to accede to the request for condonation of 4 days delay in export of Gold Jewellery (for 1000 grams of Gold out of 3000 grams) beyond the prescribed limit of 90 days from the date of procurement of Gold from Nominated Agency for regularization purpose only.



(Action: Applicant)

Case No. 60 (i) M/s. VAR Electrochem Pvt. Ltd., Telangana, (ii) M/s. Sukhdev Techno India LLP, Gujarat, (iii) M/s. Indian Explosives Pvt. Ltd., Jharkhand, (iv) M/s. Indian Explosives Pvt. Ltd., Jharkhand and (v) M/s. Sukhdev Explosives Pvt. Ltd., Gujarat.

F.no. HQRXIMAPPLY00285742AM22/Import Cell.

Meeting No.16/AM23 held on 28.10.2022

Subject: Relaxation in Policy condition.

The applications of the firms were forwarded to PESO for their comments/NOC. PESO vide Letters dated 27.05.2022, 03.06.2022 and 09.06.2022 has furnished their NOC. These requests were placed in the EFC Meeting No.03 dated 16.06.2022. In the meeting it has come to the notice of the Committee that as per Policy Condition 1 of Chapter 36 of Schedule I of ITC(HS) Classification of Export & Import Items, import of items classified under Exim Head 3601, 3602, 3603 and Exim Code No. 36050090 may be permitted to Government Departments and Public Sector Undertakings on the recommendation of the Chief Controller of Explosives, Nagpur, Government of India. The Committee also noted that the above firms are neither a Government Department nor a Public Sector undertaking. Accordingly, vide e-mail dated 30.06.2022 clarification was sought from PESO. In response, PESO vide letter dated 05.07.2022 informed that they have scrutinized the proposals as per provisions of Explosives Rules, 2008 in respect of restricted items only and has sent the recommendation in favour for the above mentioned firms. Issue of import authorization under these codes do not fall under the purview of PESO. Since, the requests of the firms were for supply to Government organizations/Defence establishments etc., with the approval of DG licences have been granted to these firms in relaxation of Policy Condition 1 of Chapter 36. Accordingly, post-facto relaxation is sought from the Policy Condition 1 of Chapter 36 which permits import of items classified under Exim Head 3601, 3602, 3603 and Exim Code No.36050090 only to Government Departments and Public Sector Undertakings.

Decision: The Committee on the basis of facts received from ILS-Division along with the copy of applications and discussed the matter at length and it decided to allow post-facto relaxation from the Policy Condition 1 of Chapter 36 which permits import of items classified under Exim Head 3601, 3602, 3603 and Exim Code No.36050090 only to Government Departments and Public Sector Undertakings.

(Action: ILS-Division)

Case No. 61 M/s. Textrade International Ltd., Mumbai

F.no. HQRPRCAPPLY00003551AM23

Meeting No.16/AM23 held on 28.10.2022



Subject: To allow MEIS benefit against 109 shipping bills where BRCs have been issued but shipping bills time barred because of delay and 2140 shipping bills where BRC yet to be issued.

They have stated that they have been denied MEIS benefit in following circumstances:

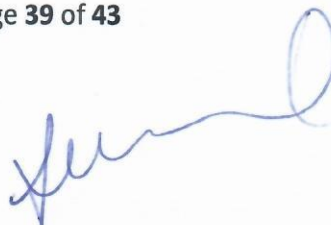
1. Where shipping bills had turned time-barred because their IEC was in Refusal list despite of completing EO against their Advance Authorization within EOP,
2. Non-generation of BRC certificate by the banks in spite of timely realisation.

Regarding time barred shipping bills due to Refusal list; they could not submit their application for MEIS incentive for exports between 2015-18 because their company was placed under Refusal list, this in spite of fulfilling 100% exports in their Advance Authorization within the prescribed EOP. They had submitted original shipping bills, BRCs along with original Authorization but the redemption could not be completed as their Ad-hoc norms were under review.

The Ad-hoc norms ratified for their Advance Authorization were inadequate, as they were much less than the actual consumption of raw material in manufacturing, and so they had filed a review application against it, as the review application was pending the RA could not redeem their licenses. Finally when the norms were reviewed in their favour, but as long time had passed by, the RA could not locate the licensing file to redeem the licenses. And, finally when the licensing files were located it was found that the original licenses were not available in the DGFT (HQ) to RA to organise EODC Camp for exporters who had submitted document, their case was take up.

In their case, in absence of original Authorization, the RA decided to redeem their cases based on Affidavit and self-certified copy of Authorization. Accordingly, their licenses were redeemed in Oct, 19 and thereafter their IEC removed from the refusal list. They requested to allow time to submit MEIS application for time lost in the refusal status for circumstances which were beyond their control.

The applicant stated that they are an Export House and in business of manufacturing and exporting textiles for past 20 years. In terms of para 3.15 HBP 2015-20 they are asking for relaxation in policy provisions in claiming MEIS incentive as their S/Bills had become time barred due to non-generation and non-upload of BRCs by their Banks and this inspite of timely realisation. This has caused their company to miss out on significant portion of MEIS. They have 4 Banking partners and they faced issue mainly with 2 Banks, who in spite of realisation of amount within 60 days of exports and follow up at their end, and have been irregular in issuing and uploading of BRCs. They always point to shortage of staff or technical glitches. Until, 2017-18 they have been managing with the delayed issue of BRCs as is evident from the fact that they did apply and received MEIS. However, from FY2018 onwards, the issuance of BRCs almost stopped or was substantially delayed. They always have credit limits from Banks to finance their manufacturing activity. This loan arrangement is on two counts – First Non-Fund Based working Capital limit to import raw material by way of Letter of Credit (LC) or via Letter of Undertaking (LOU), these facilities provide long during credit and renewed annually; second, Fund Based Working Capital facility in the form of Pre-Shipment and Post



Shipment working Facility. Pre-Shipment is used to fund the Procurement activity related to manufacturing, packaging transportation and etc. and is classified as pre-shipment. The Pre-Shipment Limit gets converted into Post Shipment once the goods are exported. The Post-Shipment credit is linked to each export shipping bill/invoice which is recovered by Bank from the realised amount against that shipping bill/invoice. Once the post shipment credit is recovered by the Bank, then only bank realisation certificate (BRC) is issued. Until 2018, import financing was allowed through LOU mechanism, allowing them 180 days credit period. However, in March, 2018 following irregularities in use of LOU by some exporters in the diamond sector, RBI changed regulation overnight and asked Banks to immediately withdraw all LOU facilities. The banks irrespective of the creditworthiness of an exporter started recovering amounts outstanding against LOU by stopping all long term credit facility and started adjusting remittances realised against exports towards outstanding LOU dues, which otherwise were payable after 180 days. As the post shipment credit technically remained outstanding BRCs issuance stopped. Due to this their account turning NPA and "post shipment credit" invoices remained outstanding; though amount realised the banks have not issued BRCs. The systems did not allow MEIS application for S/Bills where the BRCs were not uploaded. They had already passed on the price reduction based on the estimate that they would receive MEIS benefits and not make any losses. Hence they are requesting to allow six months' time to make MEIS application for all such past exports.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length and it decided to refer the issue to PC-3 Division.

(Action: Applicant/PC-3 Division)

Case No. 62 **M/s. Arch Pharmalabs Limited, Mumbai**
F.no. HQRPRCAPPLY00003430AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Issuance of status holder Incentive Scrip (SHIS) pertaining to Financial Years 2009-10, 2010-11, 2011-12 & 2012-13.

This is a review case of PRC Meeting No.17/AM21 held on 09.12.2020 and wherein Committee rejected the case. The applicant stated that they are Pharmaceutical Intermediates and API manufacturing company and their products are key raw materials in production of various life-saving APIs and Drugs. They are requesting for reconsider their application and allow to claim SHIS Scheme which could not be submitted in time. As per FTP, SHIS application was to be submitted with a CA certificate wherein CA would certify export turnover after physically verifying all export documents i.e. BRC, S/Bills, Invoices, Packing list and Bill of Ladings. However, in spite of realising export proceeds in time banks did not issue BRCs as they started defaulting on their loans due to financial crises brought about by unfair price competition unleashed by Chinese dumping. Following 2008 Beijing Olympics, China had relaxed pollution norms thus manufacturers in Pharma intermediates and other Chemical Sector increased

production and set up new facilities, which was to be dumped across the world with state support. The unfair price competition was so severe that from a A1 Credit rating in 2011, they were pushed into default rating by 2013 and eventually winding-up orders were issued by Hon'ble Bombay High Court. Not only banks, other service partners like CHA, transporters, shipping agents etc. could not be paid in time thus they too held back on their export documents. Credit Rating dropped from A1 in 2010-11 to Default-grade in April 2013 and they were eventually referred to the Corporate Debt Restructuring (CDR) Cell for restructuring of their secured liabilities. Creditors started filing winding-up petitions from 2013 onwards; this eventually led to winding-up orders against them in 2016 by the Hon'ble Bombay High Court. Moreover, with the mounting losses and erosion in net worth, the company was referred to BIFR in 2016. The financial crisis had turned their account NPA, therefore services provided by Banks and other service providers turned unreliable and irregular. Banks failed to issue BRCs, other service providers handling export documents like transporters, Shipping agents, CHA also held back documents so as to pressurise them for payments overdue to them. Due to these circumstances their CA refused to certify exports and did not issue the much required CA certificate to submit application for SHIS. After Hon'ble High Court allowed withdrawal of winding up petitions by the creditors the banks slowly started cooperating again and started to issues BRCs.

Even though winding up orders were issued and their company was registered with BIFR, an ARC stepped in to restructure their loans and infused Funds, post restructuring. The Hon'ble Bombay High Court allowed withdrawal of winding up petitions by the creditors. The back slowly started cooperating again and started to issue BRCs. Also, the service providers' dues were cleared gradually, leading to release of export documents. Thus, they could make application (online cum physical) for SHIS in 2018. Throughout the period of financial challenges, Arch continued to maintain most of its facilities to meet global standards, wherein, its sites were successfully inspected by various local and global regulatory agencies including USFDA and EDQM.

They have further stated that for 2009-10 export, they did make application in time, as at that time all their operation were smooth and their banks too were cooperating then. This goes on to prove that they always intended to claim the export benefit, which was passed on to buyers; but later, due to circumstances detailed above; they could not apply in time. They are still under the provision of restructuring liabilities, though at a reduced level now. They have started exports and have slowly stated coming back in the supply chain of various end customers. The benefit will help them sustain their operation and help them increase exports.

Hence they are requesting to take into account the above circumstances and allow to accept SHIS Application that are time barred.

Decision: The Committee reviewed the case on the basis of statement made by the applicant in its application and it decided to defer the matter and ask the firm to submit copy of SHIS application for the above period applied in RA for further consideration.

(Action: Applicant)



Case No. 63 **M/s. Kamrup Tea Company, Kolkata**
F.no. HQRPRCAPPLY00002471AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Condonation of delay in submission of online TMA application for period April 2019 to June 2019; July 2019 to September 2019; October 2019 to December 2019 & January 2020 to March 2020.

The applicant stated that they are MSME registered exporter and regularly exporting Tea to Russia, Kazakhstan and several other countries for over 3 decades and had made 22 Shipment on CIF basis to countries which are eligible for claim under TMA Scheme from 01.04.2019 to 31.03.2020. Since the applications were prepared in the old module, they are unable to track the same and showing as un-submitted applications under the new module. Covid 19 Pandemic has caused serious disruptions/losses to them and their concerned team members were also severely affected by Covid and they had many severe cases of Covid within their team members. Their overall working was completely affected as a result of which their functioning was heavily disrupted which has already caused severe losses and has put under immense financial constraints. Hence they are requesting to allow condonation of delay in submission of TMA application for the period 01.04.2019 to 31.03.2020.

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

(Action: Applicant)

Case No. 64 **M/s. Essilor Manufacturing India Pvt. Ltd., Bangalore**
F.no. HQRPRCAPPLY00002792AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: To allow MEIS benefit against 16 shipping bills.

The applicant stated that they are the manufacturer and exporter of spectacle lenses and have been availing regularly MEIS benefit. There are 16 Nos. of S/Bills which could not be filed within the time period due to multiple technical issues. S/Bills are transmitted by CHA after the time barred period. The BRCs are generated for the S/Bill No.2374739 dated 07.04.2020, 2557801 dated 05.05.2020 and are uploaded after the time barred period. Hence they are requesting to allow MEIS benefit against 16 S/Bills No.(1) 4980765 dated 19.05.2018, (2) 5788070 dated 25.06.2018, (3) 8376937 dated 20.11.2019, (4) 8385138 dated 20.11.2019 (5). 9203345 dated 25.12.2019, (6) 9220584 dated 26.12.2019, (7) 9279796 dated 28.12.2019, (8) 1323299 dated 11.02.2020, (9) 1350380 dated 12.02.2020, (10) 1350681 dated 12.02.2020, (11) 1380318 dated 13.02.2020, (12) 1382124 dated 13.02.2020, (13) 2234211 dated 18.03.2020, (14)



2234424 dated 18.03.2020, (15) 2374739 dated 07.04.2020, (16) 2557801 dated 05.05.2020.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly it decided to allow MEIS benefit only 2 Shipping Bills No.2374739 dated 07.04.2020 and 2557801 dated 05.05.2020 without any late cut. The Committee did not allow MEIS benefit against rest shipping bills as the same was found to be without any merit. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 65 M/s. AP Organics Limited, Dhuri
F.no. HQRPRCAPPLY00002796AM23
Meeting No.16/AM23 held on 28.10.2022

Subject: Condonation of delay in submission of online TMA application for the period 01.03.2019 to 31.03.2021.

The applicant stated that they are regularly undertake export of various agricultural products to various countries across the globe. They are unable to file the claim under the TMA scheme within the prescribed period for the period Qtr.1,2, 3 and 4 of FY 2019-20 and Qtrs. 1,2,3 and 4 of FY 2020-21 due to sudden onset of the Covid-19 pandemic and imposition of strict lockdowns by the government, their business was negatively impacted and they were unable to undertake their operations properly. Hence they are requesting to allow condonation of delay in submission of online TMA application for the period 01.03.2019 to 31.03.2021.

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

(Action: Applicant)

