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MINUTES OF 5th MEETING OF AM-26 OF THE EPCG COMMITTEE HELD ON OCTOBER 13, 2025, OCTOBER 15, 2025 AND OCTOBER 28, 2025.

Fifth Meeting for AM-26 of the EPCG Committee was held on October 13, 2025, October 15, 2025, and October 28, 2025 under the chairmanship of Shri Abhinav Gupta, Additional Director General of Foreign Trade in Vanijya Bhawan, New Delhi. Following officers attended the meeting :-

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

(was present on 13.10.2025 and 15.10.2025 only)*

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

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34	M/s Gayatri Agro, Maharashtra	29-30
35	M/s Kanchan Apparels, Mumbai	30
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37	M/s L.D Suitingspvt Ltd., Bangalore	31-32
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40	Jaquar and Company Private Limited, Haryana	33
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Case No- 01: Breeze Tools Private Limited, Chennai
HQRPRCAPPLY00000646AM26

Subject: Request for Allowance of Third Party Deemed Export against the EPCG authorization No. 3130008272 dated 24.10.2014.

The firm was granted a Personal hearing but none appeared on their behalf

Decision: The Committee deliberated upon the case and decided to grant one last opportunity of Personal hearing to the firm. Accordingly, the case stands **deferred.**

<u>Case No- 02: Harit Fabtex (India) Private Limited, Maharashtra</u>
HQRPRCAPPLY00001051AM26

Subject: Requested for 1st Block Extension in respect of EPCG Authorization No. 0330038402 dated 25.03.2014 under 0% Concessional duty.

The firm has stated that they have fulfilled 100% export obligation as per terms and conditions specified in the FTP except completion of exports of the first block.

2. The firm has also stated that they have submitted an application for redemption to RA Mumbai. However, they denied for the same stating that they have not completed export obligation of first block on time also not applied for 1st block Extension.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/- .

This has the approval of DG, DGFT.

<u>Case No- 03: Goan Hotels & Realty Private Limited, Maharashtra</u>
HQREPCGPRAPP00001479AM26

Subject: Request for

i. **Extension in Block-wise EO period**
ii. **Extension of the Original EO period from 8 to 10 years, i.e., from 01/03/2019 to 01/03/2021 and**
iii. **Extension of the EO period under Public Notice No. 53 dated 20.01.2023**

In respect of EPCG Authorization No. 0330028827 dated 01.03.2011 under 3% Concessional duty.

The firm has submitted that their organization has experienced significant manpower attrition across various departments, including the Import and Finance Departments. This led to improper handover and loss of continuity in documentation and internal communication. Consequently, due to the unavailability of the concerned official who was handling EPCG-related matters, they inadvertently failed to apply for the Block-wise and Export Obligation (EO) extensions within the prescribed timelines. They have sufficient foreign exchange earnings available, which were eligible to be counted towards fulfilling the Export Obligation under the said Licence.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/- per authorisation.

This has the approval of DG, DGFT.

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

This has the approval of DG, DGFT

In respect of 3rd request: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for Extension of Export Obligation Period beyond 10 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

<u>Case No- 04: SNJ Breweries Private Limited, Chennai</u>
HQREPCGPRAPP00000542AM23

Subject: Request for 6 years EOP Extension from date of endorsement in respect of EPCG Authorization No. 0430013087 dated 26.11.2013 under 0% Concessional Duty.

The firm has stated that they had obtained subject EPCG Authorization for import of machinery for setting up Canning line for producing beer in can for export and domestic market. The firm stated that they couldn’t fulfill their 100% EO in stipulated time due to restrictions imposed by Tamil Nadu government on export of Beer manufactured in state till 25.10.2017.

2. Firm further stated that License was granted by Tamil Nadu government to export beer out of Tamil Nadu and other foreign countries to them on 07.02.2018. After approval the firm stated that they had commenced exporting beer to Singapore, Australia, Bahrain and UAE and exports of Rs. 5.00 crores were achieved within short span of validity. The firm had requested RA Chennai on 19.11.2019 to grant them 6 years EOP Extension from the date of export of beer was permitted from state of Tamil Nadu i.e. 26.10.2017.

3. The firm further stated that customs department did not allow them to mention subject EPCG license on the shipping bills due to the fact that license is expired. RA Chennai did not accept their request and instructed them to approach EPCG Committee on 29.03.2022. The firm further stated Covid-19 pandemic hampered their activities and caused hardships financially.

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

<u>Case No- 05: M/s Loxim Industries Limited, Ahmedabad</u>
HQREPCGPRAPP00001508AM26

Subject: Request for transfer of EPCG Authorization from Loxim Industries Limited to Lati Loxim Thermoplastics Private Limited in respect of EPCG Authorization No. 0831006250 dated 14.10.2022 under 0% Concessional duty.

The firm has submitted that:

i. The business operations of Loxim Industries Limited have been transferred to Lati-Loxim Thermoplastics Private Limited through slump sale executing Business Transfer Agreement on 30th March 2025 with Business Transfer Closing date 9th June 2025.
ii. Loxim Industries Limited was granted an EPCG Authorization No. 0831006250 dated 14.10.2022 for the import of NGR Recycling Machine, Model S: GRAN 105-100 VV UWP with accessories. The license facilitated a duty saving of Rs. 1,33,69,379.00, against Bill of Entry No. 2955326 dated 19.10.2022. As per FTP guidelines, the export obligation is six times the duty saved, amounting to Rs. 8,02,16,274.00 or USD 9,73,498.47 to be fulfilled within six years.
iii. Exports worth USD 2,82,656.68 have been completed. The remaining export obligation of USD 6,90,841.79 will be fulfilled by Latiloxim Thermoplastics Private Limited

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of EPCG authorization No. 0831006250 dated 14.10.2022 from M/s. Loxim Industries Limited to M/s Lati Loxim Thermoplastics Private Limited on account of slump sale subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO of M/s. Lati Loxim Thermoplastics Private Limited for same and similar products on date of acquisition.
ii. M/s. Lati Loxim Thermoplastics Private Limited also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfilment of Export Obligation.

This has the approval of DG, DGFT.

<u>Case No- 06: M/s Tasty Bite Eatables Ltd, Pune</u>
HQRPRCAPPLY00001024AM26

Subject: Request for Condonation of Excess Duty saved value above 10% in respect of EPCG Authorization No. 3130010603 dated 01.01.2019 under 0% Concessional Duty.

The firm has stated that while clearing their consignment under EPCG, Custom has debited duty saved value above 10% (i.e. 14.44%) as prescribed in para 5.16(a) of FTP. They came to know about this error at the time of filling the application for EODC. The firm has further stated that they have fulfilled their export obligation as per the actual duty saved amount (i.e. Rs. 35,12,993) and Duty saved value as per Authorization was (Rs. 30,69,645.00).

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

<u>Case No- 07: M/s Archidply Industries Limited, Gurgaon</u>
HQRPRCAPPLY00001523AM26

Subject: Request for Regularization of excess duty credit utilized more than 10% in respect of EPCG Authorization No. 0530173136 dated 10.10.2018 and 0530175985 dated 05.06.2020 under 0% Concessional Duty.

The firm has stated that they have inadvertently utilized duty benefits exceeding the permitted 10% variation as prescribed under Para 5.12 of the FTP. The excess duty utilization occurred due to the following genuine and bona fide reasons:

a. Multiple Imports Across Different Time Periods: The imports under the said licence were executed through various consignments over a period of time. Due to operational and logistical reasons, duty amounts were not monitored cumulatively in real time.
b. System Did Not Restrict Usage: The Customs ICEGATE system and EPCG ledger did not raise any objection or restrict the import entries at the time of clearance, allowing to proceed with the imports.
c. Submission of Enhanced Bond: They had submitted a bond covering the enhanced amount of duty, thereby securing the government's interest in full.
d. Fulfillment of EO on Actual Duty Saved: They have already fulfilled the export obligation corresponding to the actual duty saved amount, including the excess, and have the necessary shipping bills and E-BRCs to substantiate.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

<u>Case No- 08: Sri Gururaghavendra Industries, Raichur</u>
HQRPRCAPPLY00001067AM26

Subject: Request for 1st Block EOP Extension in respect of EPCG Authorization No. 0730013880 dated 21.10.2014 under 0% Concessional Duty.

In support of their request, the firm has stated that they have fully completed the Export Obligation within the 2nd block of the EO period, within the overall validity of the license. They have further stated that the validity of 1st block was 20.10.2018 and due to ignorance of the specific procedural requirements, they did not apply for the 1st block-wise extension within the stipulated time.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT

<u>Case No- 09: Goan Hotels & Realty Private Limited, Maharashtra</u>

HQREPCGPRAPP00001483AM26

Subject: Request for

i. **Extension in Block-wise EO period,**
ii. **Extension of the Original EO period from 8 to 10 years, i.e., from 15.02.2019 to 15.02.2021 and**
iii. **Extension of the EO period under Public Notice No. 53 dated 20.01.2023**

In respect of EPCG Authorization No. 0330028677 dated 15.02.2011 under 3% Concessional duty.

The firm has submitted that their organization has experienced significant manpower attrition across various departments, including the Import and Finance Departments. This led to improper handover and loss of continuity in documentation and internal communication. Consequently, due to the unavailability of the concerned official who was handling EPCG related matters, they inadvertently failed to apply for the Block-wise and EO extensions within the prescribed timelines. They have sufficient foreign exchange earnings available, which were eligible to be counted towards fulfilling the EO under the said Licence.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

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

This has the approval of DG, DGFT.

In respect of 3rd request: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for Extension of Export Obligation Period beyond 10 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 10: Goan Hotels & Realty Private Limited, Maharashtra
HQREPCGPRAPP00001480AM26

Subject: Request for

i. **Extension in Block-wise EO period,**
ii. **Extension of the Original EO period from 8 to 10 years, i.e., from 30/03/2019 to 30/03/2021 and**

iii. **Extension of the EO period under Public Notice No. 53 dated 20.01.2023**

In respect of EPCG Authorization No. 0330029155 dated 30.03.2011 under 3% Concessional duty.

The firm has submitted that their organization has experienced significant manpower attrition across various departments, including the Import and Finance Departments. This led to improper handover and loss of continuity in documentation and internal communication. Consequently, due to the unavailability of the concerned official who was handling EPCG related matters, they inadvertently failed to apply for the Block-wise and EO extensions within the prescribed timelines. They have sufficient foreign exchange earnings available, which were eligible to be counted towards fulfilling the EO under the said Licence.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

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

This has the approval of DG, DGFT

In respect of 3rd request: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for Extension of Export Obligation Period beyond 10 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

<u>Case No- 11: Goan Hotels & Realty Private Limited, Maharashtra</u>
HQREPCGPRAPP00001478AM26

Subject: Request for

i. **Extension in Block-wise EO period,**
ii. **Extension of the Original EO period from 8 to 10 years, i.e., from 30/03/2019 to 30/03/2021 and**
iii. **Extension of the EO period under Public Notice No. 53 dated 20.01.2023**

In respect of EPCG Authorization No. 0330029159 dated 30.03.2011 under 3% Concessional duty.

The firm has submitted that their organization has experienced significant manpower attrition across various departments, including the Import and Finance

Departments. This led to improper handover and loss of continuity in documentation and internal communication. Consequently, due to the unavailability of the concerned official who was handling EPCG related matters, they inadvertently failed to apply for the Block-wise and EO extensions within the prescribed timelines. They have sufficient foreign exchange earnings available, which were eligible to be counted towards fulfilling the EO under the said Licence.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

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

This has the approval of DG, DGFT.

In respect of 3rd request: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for Extension of Export Obligation Period beyond 10 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

<u>Case No- 12: Goan Hotels & Realty Private Limited, Maharashtra</u>
HQREPCGPRAPP00001484AM26

Subject: Request for

i. **Extension in Block-wise EO period,**
ii. **Extension of the Original EO period from 8 to 10 years, i.e., from 16/05/2019 to 16/05/2021 and**
iii. **Extension of the EO period under Public Notice No. 53 dated 20.01.2023**

In respect of EPCG Authorization No. 0330029481 dated 16.05.2011 under 3% Concessional duty.

The firm has submitted that their organization has experienced significant manpower attrition across various departments, including the Import and Finance Departments. This led to improper handover and loss of continuity in documentation and internal communication. Consequently, due to the unavailability of the concerned official who was handling EPCG related matters, they inadvertently failed to apply for the Block-wise and EO extensions within the prescribed timelines. They have sufficient foreign exchange earnings available, which were eligible to be counted towards fulfilling the EO under the said Licence.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

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

This has the approval of DG, DGFT

In respect of 3rd request: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for Extension of Export Obligation Period beyond 10 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 13: Excelus Foodbev Private Limited, Mumbai
HQREPCGPRAPP00001511AM26

Subject: Request for 2 Years EOP extension i.e. 12+2 years in respect of EPCG Authorization No. 3130006541 dated 26.04.2012 under 3% Concessional duty.

The firm has submitted that due to the unforeseen disruptions caused by the COVID-19 pandemic, they were unable to complete the export obligation within the stipulated period. The initial EOP of the EPCG Authorization is 12 Years.

Decision: The Committee further deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 12th year to 14th year). This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No- 14: Gayatri Hi-Tech Hotels Limited, Hyderabad
HQREPCGPRAPP00000106AM25

Subject: Request for EOP Extension i.e. beyond 8+2 years in respect of 57 EPCG Authorization Nos. under 03% Concessional Duty.

S. No.	License Number	Date of Issuance	S. No.	License Number	Date of Issuance
1	0930006012	7-Jul-10	30	0930007121	24-May-11
2	0930006053	21-Jul-10	31	0930007122	24-May-11
3	0930006100	6-Aug-10	32	0930007273	13-Jul-11

4	0930006102	6-Aug-10	33	0930007275	13-Jul-11
5	0930006099	6-Aug-10	34	0930007274	13-Jul-11
6	0930006098	6-Aug-10	35	0930007272	13-Jul-11
7	0930006101	6-Aug-10	36	0930007284	14-Jul-11
8	0930006115	10-Aug-10	37	0930007460	14-Sep-11
9	0930006118	11-Aug-10	38	0930007477	16-Sep-11
10	0930006186	24-Aug-10	39	0930007600	1-Nov-11
11	0930006209	26-Aug-10	40	0930007605	1-Nov-11
12	0930006210	26-Aug-10	41	0930007602	1-Nov-11
13	0930006287	24-Sep-10	42	0930007653	14-Nov-11
14	0930006285	24-Sep-10	43	0930007654	14-Nov-11
15	0930006286	24-Sep-10	44	0930007675	18-Nov-11
16	0930006318	1-Oct-10	45	0930007752	15-Dec-11
17	0930006472	23-Nov-10	46	0930007864	23-Jan-12
18	0930006473	23-Nov-10	47	0930007914	8-Feb-12
19	0930006675	12-Jan-11	48	0930008047	22-Mar-12
20	0930006674	12-Jan-11	49	0930007604	1-Nov-11
21	0930006673	12-Jan-11	50	0930006884	4-Mar-11
22	0930006721	27-Jan-11	51	0930006966	5-Apr-11
23	0930006806	18-Feb-11	52	0930007247	6-Jul-11
24	0930006883	4-Mar-11	53	0930007464	15-Sep-11
25	0930006882	4-Mar-11	54	0930007913	8-Feb-12
26	0930006885	4-Mar-11	55	0930007601	1-Nov-11
27	0930006931	22-Mar-11	56	0930007762	16-Dec-11
28	0930007123	24-May-11	57	0930008048	22-Mar-12
29	0930007120	24-May-11	-	-	-

i. The firm has stated that they have taken 98 EPCG Authorization, out of which EODC has been issued for 26 licenses.
ii. The firm further stated that the hotel industry in Hyderabad has experienced a notable decline in both occupancy rates and average room rates (ARR) during the years 2012-13 and 2013-14. This downturn can be attributed largely to the agitation for a separate Telangana State.
iii. The firm also stated that the political unrest and uncertainty surrounding the statehood movement created an atmosphere that deterred business travelers and tourists alike from visiting Hyderabad. Due to which the hotels in the city struggled to maintain high occupancy levels and this also lowered the ARR.

2. The firm was asked to furnish the details for the extension. Now, vide email dated 13.08.24, the firm has stated that they have requested for EOP Extension upto 30.09.2026 for all the 57 EPCG Authorizations.

3. The case was considered in the 8th EPCG Committee Meeting of AM-25 held on 28.10.2024, wherein the firm was given an opportunity for PH, and the firm stated that the hotel industry in Hyderabad has experienced a notable decline in both occupancy rates and average room rates (ARR) during the years 2012-13 and 2013-14. This downturn can be attributed largely to the agitation for a separate Telangana

state. They also stated that there were two incidents of fire in the hotel which also led to the slowdown in overall activities. The decision of the 8th EPCG Committee meeting of AM-25 is as under:

"After deliberation on the request of the firm, the Committee decided to defer the case with the directions to the firm to send written submissions giving details of the fire incidents, decline in the occupancy rates of the hotel industry etc."

4. In view of the above, the firm, vide email dated 07.11.2024 have furnished the representation with details of the fire incidents, decline in the occupancy rates of the hotel industry.

5. The case was considered in the 9th EPCG Committee Meeting of AM-25 held on 18.12.2024. The decision of which is as under**:**

"The Committee deliberated upon the case and decided to defer the case for further examination."

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 10th year to 12th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

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

Case No- 15: Silverpoint Press Pvt. Ltd, Mumbai
HQREPCGPRAPP00000453AM25

Subject: Request for Wavier of Export Obligation in Dollar Terms in respect of EPCG Authorization No. 0330019547 dated 24.03.2008 under 05% Concessional Duty.

The firm was granted a Personal hearing but none appeared on their behalf

Decision: The Committee deliberated upon the case and decided to **defer** it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case. The firm is granted one last opportunity to attend the PH.

Case No- 16: M/s Green Valliey Industries Limited, Meghalaya
HQREPCGPRAPP00001421AM26

Subject: Request for Granting the Closure application through Amnesty Scheme P.N. 2 2023 dated 17.04.2023 in respect of EPCG Authorization No. 0230002888 dated 08.01.2008.

The firm was granted a Personal hearing but none appeared on their behalf

Decision: The Committee deliberated upon the case and decided to **defer** it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case. The firm is granted one last opportunity to attend the PH.

<u>Case No- 17: Shreenathji Rasayan Pvt.Ltd, Ahmedabad</u>
HQREPCGPRAPP00001496AM26

Subject: Request for EOP Extension for 2 years i.e. beyond (6+2 years+ Covid) from the date of endorsement in respect of EPCG Authorization Nos. 0830007714 dated 05.11.2015, 0830008104 dated 04.03.2016 & 0830008453 dated 21.06.2016 under 0% Concessional Duty.

The firm was granted a Personal hearing but none appeared on their behalf

Decision: The Committee deliberated upon the case and decided to **defer** it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case. The firm is granted one last opportunity to attend the PH.

<u>Case No- 18: OMP India Pvt Ltd, New Delhi</u>
01/36/218/59/AM-25/EPCG

Subject: Request of M/s OMP India Pvt Ltd, New Delhi for Considering different HSN Code in fulfilment of EO in respect of EPCG Authorization No. 0530163004 dated 02.07.2014 under 0% Concessional Duty.

The firm has also stated that their export item i.e. Forged Blanks of Alloy Steel covers under both ITCHS code 73269099 & 72249040. At the time of shipment, the CHA has mentioned ITCHS Code 73269099 in place of 72249040. But export item description is in all shipping bills is exactly matching with EPCG License. Further, Custom Authority has examined the exported goods & allowed under ITCHS Code 73269099. The items exported by them under ITCHS code 73269099 are manufactured by using capital goods imported under the above subject EPCG License.

2. Further, the case was considered in 10th EPCG Committee Meeting of AM-25 which was held on 27.01.2025 and the decision is as under:

"Decision: The Committee deliberated upon the case and decided to defer the case to call for a report from RA concerned for further examination on file."

3. Accordingly, CLA New Delhi was asked vide email dated 20.02.2025 to submit the report on the above mentioned subject and CLA vide their email dated 19.03.2025 has furnished the same.

4. The case was once again considered in the 2nd EPCG Committee Meeting of AM-26 held on 22.05.2025. The decision is reproduced below:

"The Committee deliberated upon the case and decided to defer the case to call for copy of Shipping bills and Chartered Engineer Certificate from the firm"

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for copy of a fresh Chartered Engineer Certificate from the firm establishing the nexus between the imported machinery and the export products, within a period of 15 days from the date of uploading of the Minutes.

Case No-19: M/s Navratan Specialty Chemicals LLP
01/36/218/58/AM-25/EPCG

Subject: Request for Condonation of shortfall up to 5% export obligation arising out of duty saved amount in respect of EPCG Authorization No. 0830005054 dated 11.09.2012 under zero duty EPCG Scheme.

The firm was granted a Personal hearing but none appeared on their behalf

Decision: The Committee deliberated upon the case and decided to **defer** it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case. The firm is granted one last opportunity to attend the PH.

Case No-20: Buddha Sortex Rice Industries Private Limited, Uttar Pradesh
HQREPCGPRAPP00001526AM26

Subject: Request for EOP Extension for 2 years (i.e. upto 27.10.2022) in respect of EPCG Authorization No. 1530001097 dated 27.10.2014 under 0% Concessional duty.

The firm has submitted that they have imported Capital Goods under the EPCG scheme with an obligation to export 6 times of the duty saved in 6 years, where they were supposed to export 50% in the 1st Block of 4 years and the rest 50% in the 2nd Block of 2 years as per Exim Policy. They could not fulfil export obligation due to the unfavorable market situation of the required 100% of the total EO within the EOP.

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

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

This has the approval of DG, DGFT.

Case No-21: Buddha Sortex Rice Industries Private Limited, Uttar Pradesh
HQREPCGPRAPP00001525AM26

Subject: Request for 1st Block EOP Extension in respect of EPCG Authorization No. 1530001097 dated 27.10.2014 under 0% Concessional duty.

The firm has submitted that they have imported Capital Goods under the EPCG scheme with an obligation to export 6 times of the duty saved in 6 years, where they were supposed to export 50% in the 1st Block of 4 years and the rest 50% in the 2nd Block of 2 years as per Exim Policy. They could not export due to the unavoidable reason the required 50% of the total export obligation in the 1st Block of 4 years. They have paid the requisite fee of Rs.2000/-.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT

Case No-22: M/s Lagnam Spintex Limited, Rajasthan
HQREPCGPRAPP00001423AM26

Subject: Request for to Review their case condonation of delay in submitting installation certificate in respect of 27 EPCG Authorizations Nos. under zero Concessional duty.

In support of the request, the firm has stated as under :-

i. The firm has stated that they had duly obtained the installation certificate for the capital goods imported under EPCG authorizations within the time frame prescribed under Para 5.04 of the HBP. However, due to an unintentional and genuine oversight, the same could not be submitted to your esteemed office within the prescribed period.

ii. The firm has further stated that at the relevant time, their internal team managing import documentation and EPCG compliance had focused primarily on ensuring timely clearance and installation of the imported machinery to sustain uninterrupted business operations. The imported capital goods have been installed at their premises and have been fully utilized for the intended purpose as per the declarations made in the EPCG authorization. Furthermore, they have confirmed that the export obligations under the said EPCG licenses have also been fulfilled in accordance with the relevant policy provisions

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

Sr. No.	EPCG Licence No.	IC Date	Bill of Entry & Date	Date of Installation
1	1330005979 dated 28.09.2018	25.06.2019	9566598 dated 08.01.2019	15.03.2019
			9768635 dated 23.01.2019	28.03.2019
			2866340 dated 16.04.2019	31.05.2019
2	1330005981 dated 28.09.2018	30.04.2019	MD180601 dated 19.12.2018	28.03.2019
			MD180685 dated 28.01.2019	
			MD180809 dated 06.03.2019	
			MD180702 dated 31.01.2019	
			MD180636 dated 29.12.2018	28.03.2019
			MD180685 dated 28.01.2019	
			MD180634 dated 28.12.2018	

			MD180643 dated 31.12.2018	
			MD180695 dated 29.01.2019	
			MD180702 dated 31.01.2019	
			MD180825 dated 09.03.2019	
3	1330005984 dated 28.09.2018	15.03.2019	2471 dated 23.11.2018	28.02.2019
			2423 dated 20.11.2018	
			2256 dated 30.10.2018	
			2858 dated 28.12.2018	
			2917 dated 12.01.2019	
			2995 dated 21.01.2019	
			3061 dated 24.01.2019	
			3070 dated 25.01.2019	
			3077 dated 25.01.2019	
			3102 dated 28.01.2019	
			3170 dated 31.01.2019	
			3140 dated 30.01.2019	
			2733 dated 15.12.2018	28.02.2019
			2514 dated 28.11.2018	
			2571 dated 30.11.2018	
			2576 dated 30.11.2018	
			3200 dated 02.02.2019	28.02.2019
			3301 dated 15.02.2019	
4	1330005987 dated 03.10.2018	29.03.2019	8687944 dated 31.10.2018	17.12.2018
			9862140 dated 30.01.2019	14.02.2019
			2368831 dated 11.03.2019	20.03.2019
5	1330005988 dated 03.10.2018	30.04.2019	11100015340 dated 25.01.2019	15.02.2019
			11100016281 dated 22.02.2019	07.03.2019
			11100016643 dated 07.03.2019	23.03.2019
			11100014692 dated 29.12.2018	25.01.2019
			11100014696 dated 29.12.2018	25.01.2019
			11100015833 dated 08.02.2019	28.02.2019
			11100016669 dated 08.03.2019	23.03.2019
			11100016722 dated 08.03.2019	23.03.2019

			11100015235 dated 23.01.2019	15.02.2019
			11100016281 dated 22.02.2019	07.03.2019
			11100016643 dated 07.03.2019	23.03.2019
			11100015153 dated 18.01.2019	15.02.2019
			11100015154 dated 19.01.2019	15.02.2019
			11100015155 dated 19.01.2019	15.02.2019
			11100015947 dated 15.02.2019	07.03.2019
			11100015976 dated 14.02.2019	07.03.2019
			11100016981 dated 19.03.2019	15.04.2019
			11100017120 dated 22.03.2019	15.04.2019
			11100017142 dated 22.03.2019	15.04.2019
			11100017144 dated 23.03.2019	15.04.2019
			11100015156 dated 19.01.2019	15.04.2019
6	1330006085 dated 09.01.2019	25.02.2019	9778949 dated 24.01.2019	15.02.2019
7	1330006092 dated 11.01.2019	20.04.2019	G1057 dated 20.03.2019	13.04.2019
			G930 dated 04.02.2019	26.02.2019
8	1330006112 dated 01.02.2019	06.07.2019	3655116 dated 14.06.2019	27.06.2019
9	1330006113 dated 01.02.2019	28.05.2019	2275 dated 29.03.2019	27.04.2019
			3433 dated 05.02.2019	27.04.2019
			3573 dated 15.02.2019	27.04.2019
			3630 dated 20.02.2019	27.04.2019
			3690 dated 25.02.2019	27.04.2019
			4105 dated 28.03.2019	27.04.2019
			4140 dated 30.03.2019	27.04.2019
			154 dated 15.04.2019	27.04.2019
			165 dated 16.04.2019	27.04.2019
			3434 dated 05.02.2019	19.02.2019
			3435 dated 05.02.2019	02.05.2019
			3993 dated 20.03.2019	02.05.2019
			4045 dated 25.03.2019	02.05.2019
			0093 dated 09.04.2019	02.05.2019
			00156 dated 15.04.2019	02.05.2019
			181 dated 18.04.2019	02.05.2019
			4091 dated 27.03.2019	10.05.2019

			180 dated 18.04.2019	10.05.2019
			271 dated 26.04.2019	10.05.2019
			3432 dated 05.02.2019	22.05.2019
			095 dated 09.04.2019	22.05.2019
			267 dated 26.04.2019	22.05.2019
			316 dated 01.05.2019	22.05.2019
			379 dated 07.05.2019	22.05.2019
10	1330006193 dated 01.05.2019	10.08.2019	SAF/19010041 dated 15.07.2019	30.07.2019
			SAF/19010042 dated 16.07.2019	30.07.2019
			SAF/19010043 dated 17.07.2019	30.07.2019
			SAF/19010044 dated 17.07.2019	30.07.2019
			SAF/19010045 dated 19.07.2019	30.07.2019
			SAF/19010046 dated 22.07.2019	30.07.2019
11	1330005978 dated 28.09.2018	15.05.2019	2349652 dated 09.03.2019	30.04.2019
			2472315 dated 18.03.2019	30.04.2019
			2829623 dated 13.04.2019	30.04.2019
			9315407 dated 19.12.2018	30.04.2019
			9314827 dated 19.12.2018	30.04.2019
12	1330005835 dated 04.05.2018	30.09.2019	8579720 dated 24.10.2018	30.11.2018
			8803967 dated 12.11.2018	31.12.2018
			2094354 dated 18.02.2019	31.03.2019
			9137269 dated 06.12.2018	31.01.2019
			3280018 dated 17.05.2019	30.06.2019
			4274188 dated 29.07.2019	31.08.2019
13	1330005983 dated 28.09.2018	16.02.2019	MD180607 dated 21.12.2018	27.01.2019
			MD180598 dated 18.12.2018	27.01.2019
			MD180589 dated 15.12.2018	27.01.2019
			MD180660 dated 10.01.2019	27.01.2019

			MD180631 dated 27.12.2018	27.01.2019
			MD180675 dated 21.01.2019	27.01.2019
			MD180610 dated 20.01.2019	27.01.2019
			MD180645 dated 31.12.2018	27.01.2019
			MD180683 dated 24.01.2019	27.01.2019
14	1330005982 dated 28.09.2018	11.06.2019	PEL/1006657 dated 29.12.2018	30.01.2019
			PEL/1006699 dated 12.03.2019	31.03.2019
			PEL/1006811 dated 17.04.2019	30.04.2019
			INM/00027 dated 26.05.2019	05.06.2019
			TEGI/1281/18-19 dated 24.01.2019	31.01.2019
			TEGL/1488/18-19 dated 09.03.2019	31.03.2019
15	1330006057 dated 19.12.2018	30.06.2019	1962 dated 06.02.2019	15.05.2019
			18190969 dated 01.02.2019	15.05.2019
			19200035 dated 14.04.2019	15.05.2019
			19200076 dated 30.04.2019	15.05.2019
			19200005 dated 02.04.2019	15.05.2019
			18190988 dated 08.02.2019	15.05.2019
			19200050 dated 18.04.2019	15.05.2019
			18190958 dated 30.04.2019	15.05.2019
			18181164 dated 31.03.2019	15.05.2019
			19200035 dated 14.04.2019	15.05.2019
			56 dated 05.01.2019	15.05.2019
			131910143 dated 18.06.2019	25.06.2019
16	1330006058 dated 19.12.18	06.07.2019	3622024 dated 12.06.2019	30.06.2019

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

This has the approval of DG, DGFT.

Case No-23: M/s Prabhu Poly Color Limited, West Bengal
HQREPCGPRAPP00001471AM26

Subject: Request for Condonation of delay in submission installation certificate in respect of EPCG Authorization No. 0230013075 dated 22.05.2018 under 0% Concessional duty.

The firm has submitted that :-

i. They have submitted their application for redemption of EPCG Authorisation No. 0230013075 Dated 22.05.2018 (File no. 02/21/021/00063/AM19) on 04.10.2024 along with the required installation certificate to RA office. On 08.10.2024 RA Kolkata has issued a discrepancy stating Acknowledgement receipt is required to be submitted as an evidence, if submitted earlier, or alternatively a composition fee is required to be paid as per P.N. 15/2024-2025 dated 25.07.2024 towards delay in submission of Installation certificate.
ii. They were not able to locate any other evidence of submission of the installation certificate, including the Acknowledgement receipts, hence they paid a composition fees of Rs. 30000.00 as per P.N. 15/2024- 2025 dated 25.07.2024 vide E-Payment receipt File No. KOLPYMTXEMPS00000913AM25 dated 02.01.2025 towards delay submission of Installation certificate.
iii. R.A Kolkata issued a second discrepancy on 03.01.2025 stating that their submission of installation is not covered under P.N. 15 dated 25.07.2024 as they have submitted the installation certificate to RA on 04.10.2024, i.e., after expiry of the E.O period. They further requested us to approach EPCG Committee for condonation of delay in submission certificate.
iv. They had fulfilled 75% of their EO within 3 Years. All licencing matters were looked after by previous export manager who was seriously ill and in disposed during and after the Covid period and finally left their organization in 2022. They engaged another qualified person on the said position, but he seems to be unaware of the fact that the installation certificate of the instant Authorization was yet to submit.
v. Finally, at the time of redemption they could not find any evidence towards submission of installation previously, they did the same at the time of redemption.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0230013075 dated 22.05.2018	7873837 dated 01.09.2018	21.09.2018	15.11.2018

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

This has the approval of DG, DGFT.

Case No- 24: M/s Calvintex Wears Limited, Bhilwara
HQRPRCAPPLY00001057AM26

Subject: Request for

i. **Block-wise EOP Extension**
ii. **EOP Extension 3 Years 6 Months and**
iii. **Condonation of Delay in Submission of Installation Certificate**

In respect of EPCG Authorization No. 1330006088 dated 10.01.2019 under zero Concessional duty.

The firm has submitted that their company is a labour-intensive unit engaged in the manufacturing of readymade garments using various blends like cotton, Polyester and viscose. They currently employ over 400 skilled and semi-skilled workers, significantly contributing to rural employment and economic upliftment in their region. After receiving the license, their initial focus was on import, installation and commissioning of the machinery, as well as product development and quality testing to ensure compliance with international standards. These efforts were aimed at building a foundation for consistent and high-quality exports.

2. Unfortunately, their progress was interrupted by the unforeseen outbreak of the Covid-19 pandemic from April, 2020 to September, 2021 they faced the following challenges :

a. Nationwide and global lockdowns, which caused complete factory shutdowns.
b. Cancellation and deferment of buyer orders due to economic uncertainty.
c. Worker migration and severe labour shortages.
d. Supply chain disruption, shortage of containers, and sharp increases in freight costs.
e. Financial constraints and lack of working capital.

3. However, they were currently unable to execute exports under the EPCG license because it is showing as expired on the Customs system, due to the lapse of the original EO period. This situation has arisen solely due to the extraordinary delays caused by COVID-|9 and its aftermath.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	1330006088 dated 10.01.2019	9793013 dated 25.01.2019 2031761 dated 12.02.2019, 2058866 dated 14.02.2019, 2058798 dated 14.02.2019,	01 04.2019	03.10.2019

		2058766 dated 14.02.2019, 2058760 dated 14.02.2019, 2058689 dated 14.02.2019 and 2058685 dated 14.02.2019		
		3162404 dated 09.05.2019	01.06.2019	
		2633693 dated 29.03.2019	01.05.2019	
		3350944 dated 23.05.2019	01.07.2019	

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT

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

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

This has the approval of DG, DGFT.

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

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

This has the approval of DG, DGFT.

Case No-25: Sara Suole Private Limited, Karnataka
HQREPCGPRAPP00001458AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730014454 dated 08.05.2015 under 0% Concessional duty.

The firm has submitted that the installation certificate had been taken in the month of Oct 2015 but they had failed to compline for same at DGFT, due to the responsible person had quit and they were ignorant of the proceeds.

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

Sl. No.	Authorization & Date	BOE/Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0730014454 dated 08.05.2015	9269583 dated 18.05.2015	21.08.2015	19.10.2015
		320 dated 18.06.2015, 325 dated 19.06.2015 and 326 dated 19.06.2015	05.08.2015	
		2480968 dated 04.09.2015	24.09.2015	

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

This has the approval of DG, DGFT.

<u>Case No- 26: Sara Suole Private Limited, Karnataka</u>
HQREPCGPRAPP00001457AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730014661 dated 16.07.2015 under 0% Concessional duty

The firm has submitted that the installation certificate had been taken in the month of November 2015 but they had failed to compline for same at DGFT, due to the responsible person had quit and they were ignorant of the proceeds.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730014661 dated 16.07.2015	3020522 dated 23.10.2015	12.11.2015	21.11.2015

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

This has the approval of DG, DGFT.

<u>Case No- 27: Goldi Solar Private Limited, Surat</u>
HQREPCGPRAPP00001485AM26

Subject Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 5230026302 dated 20.07.2018 under 0% Concessional duty.

The firm has submitted that :

i. They have submitted an application for closure of EPCG Authorization to the DGFT RA. However, they have been issued a deficiency citing the delayed submission of the Installation Certificate.

ii. The delay in submission of the Installation Certificate was entirely inadvertent and occurred due to an oversight by their employee, the facts of the case are as under:

- In the financial year 2018-19, they were granted an EPCG Authorization with an export obligation of USD 1,27,213.28.
- Due to their inability to fulfil the average export obligation, they have paid the entire customs duty along with the applicable interest.
- However, due to an internal employee error, the Installation Certificate was submitted to the Central Excise Department but could not be submitted to the DGFT RA.
- This lapse occurred due to a change in personnel responsible for handling the matter and was not driven by any malafide intention. It was purely a result of human error.

2. The details of the Installation Certificate issued by Joint Commissioner of Central Excise & Customs as per Installation Certificate of Chartered Engineer:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	5230026302 dated 20.07.2018	7761446 dated 24.08.2018	21.12.2018	30.01.2019

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

This has the approval of DG, DGFT.

Case No- 28: Goldi Solar Private Limited, Surat
HQREPCGPRAPP00001492AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 5230026139 dated 09.05.2018 under 0% Concessional duty.

The firm has submitted that :

i. They have submitted an application for closure of EPCG Authorization to the RA. However, they have been issued a deficiency citing the delayed submission of the Installation Certificate.

ii. The delay in submission of the Installation Certificate was entirely inadvertent and occurred due to an oversight by their employee, the facts of the case are as under:

- In the financial year 2018-19, they were granted an EPCG Authorization with an export obligation of USD 2,24,858.95.
- Due to their inability to fulfil the average export obligation, they have paid the entire customs duty along with the applicable interest.

- However, due to an internal employee error, the Installation Certificate was submitted to the Central Excise Department but could not be submitted to the RA.
- This lapse occurred due to a change in personnel responsible for handling the matter and was not driven by any malafide intention. It was purely a result of human error.

2. The details of the Installation Certificate issued by Joint Commissioner of Central Excise & Customs as per Installation Certificate of Chartered Engineer:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	5230026139 dated 09.05.2018	6749464 dated 11.06.2018	21.12.2018	30.01.2019

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

This has the approval of DG, DGFT.

<u>Case No-29: Goldi Solar Private Limited, Surat</u>
HQREPCGPRAPP00001488AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 5230026192 dated 13.06.2018 under 0% Concessional duty.

The firm has submitted that :-

i. They have submitted an application for closure of EPCG Authorization to the RA. However, they have been issued a deficiency citing the delayed submission of the Installation Certificate.
ii. The delay in submission of the Installation Certificate was entirely inadvertent and occurred due to an oversight by their employee, the facts of the case are as under:

- In the financial year 2018-19, they were granted an EPCG Authorization with an export obligation of USD 42,858.87.
- Due to their inability to fulfil the average export obligation, they have paid the entire customs duty along with the applicable interest.
- However, due to an internal employee error, the Installation Certificate was submitted to the Central Excise Department but could not be submitted to the RA.
- This lapse occurred due to a change in personnel responsible for handling the matter and was not driven by any malafide intention. It was purely a result of human error.

2. The details of the Installation Certificate issued by Joint Commissioner of Central Excise & Customs as per Installation Certificate of Chartered Engineer:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	5230026192 dated 13.06.2018	7976149 dated 10.09.2018	21.12.2018	30.01.2019

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

This has the approval of DG, DGFT.

Case No- 30: Goldi Solar Private Limited, Surat
HQREPCGPRAPP00001487AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 5230026147 dated 16.05.2018 under 0% Concessional duty.

The firm has submitted that :

i. They have submitted an application for closure of EPCG Authorization to the RA. However, they have been issued a deficiency citing the delayed submission of the Installation Certificate.

ii. The delay in submission of the Installation Certificate was entirely inadvertent and occurred due to an oversight by their employee, the facts of the case are as under:

- In the financial year 2018-19, they were granted an EPCG Authorization with an export obligation of USD 61,572.59.
- Due to their inability to fulfil the average export obligation, they have paid the entire customs duty along with the applicable interest.
- However, due to an internal employee error, the Installation Certificate was submitted to the Central Excise Department but could not be submitted to the RA.
- This lapse occurred due to a change in personnel responsible for handling the matter and was not driven by any malafide intention. It was purely a result of human error.

2. The details of the Installation Certificate issued by Joint Commissioner of Central Excise & Customs as per Installation Certificate of Chartered Engineer:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	5230026147 dated 16.05.2018	7304188 dated 21.07.2018	21.12.2018	30.01.2019

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

This has the approval of DG, DGFT.

Case No- 31: Goldi Solar Private Limited, Surat
HQREPCGPRAPP00001490AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 5230027229 dated 11.10.2019 under 0% Concessional duty.

The firm has submitted that :

i. They have submitted an application for closure of EPCG Authorization to the RA. However, they have been issued a deficiency citing the delayed submission of the Installation Certificate.
ii. The delay in submission of the Installation Certificate was entirely inadvertent and occurred due to an oversight by their employee, the facts of the case are as under:

- In the financial year 2019-20, they were granted an EPCG Authorization with an export obligation of USD 2,38,861.91..
- Due to their inability to fulfil the average export obligation, they have paid the entire customs duty along with the applicable interest.
- However, due to an internal employee error, the Installation Certificate was submitted to the Central Excise Department but could not be submitted to the RA.
- This lapse occurred due to a change in personnel responsible for handling the matter and was not driven by any malafide intention. It was purely a result of human error.

2. The details of the Installation Certificate issued by Joint Commissioner of Central Excise & Customs as per Installation Certificate of Chartered Engineer:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	5230027229 dated 11.10.2019	5504467 dated 31.10.2019	24.02.2020	19.03.2020
		5743605 dated 19.11.2019		

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

This has the approval of DG, DGFT.

Case No- 32: Goldi Solar Private Limited, Surat
HQREPCGPRAPP00001489AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 5230026633 dated 22.01.2019 under 0% Concessional duty.

The firm has submitted that :

i. They have submitted an application for closure of EPCG Authorization to the RA. However, they have been issued a deficiency citing the delayed submission of the Installation Certificate.

ii. The delay in submission of the Installation Certificate was entirely inadvertent and occurred due to an oversight by their employee, the facts of the case are as under:

- In the financial year 2018-19, they were granted an EPCG Authorization with an export obligation of USD 20,112.47.
- Due to their inability to fulfil the average export obligation, they have paid the entire customs duty along with the applicable interest.
- However, due to an internal employee error, the Installation Certificate was submitted to the Central Excise Department but could not be submitted to the RA.
- This lapse occurred due to a change in personnel responsible for handling the matter and was not driven by any malafide intention. It was purely a result of human error.

2. The details of the Installation Certificate issued by Joint Commissioner of Central Excise & Customs as per Installation Certificate of Chartered Engineer:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	5230026633 dated 22.01.2019	2014885 dated 11.02.2019	20.02.2019	30.05.2019

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

This has the approval of DG, DGFT.

Case No- 33: Groz Beckert Asia Private Limited, West Bengal
HQREPCGPRAPP00001455AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 2230002351 dated 02.05.2014 under 0% Concessional duty.

The firm has submitted that :

i. Groz-Beckert Asia Private Limited (GBA) had applied for several EPCG authorizations/licenses in the past and imported plant and machinery without import duty availing exemptions under the related customs exemption notifications. In most cases, GBA fulfilled the applicable export obligation within the relevant period.

ii. They were not aware that the Installation certificate has to be submitted within a specific period. They thought that it should be submitted along with the EODC application. The person who was handling all the documentation part related to DGFT & Customs somehow could not submit the Installation Certificates to Regional Authority, in prescribed time period due to lack of proper knowledge about procedural formalities. Thereafter the employee left the company.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	2230002351 dated 02.05.2014	6025764 dated 05.07.2014	07.10.2014	17.02.2015

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

This has the approval of DG, DGFT.

<u>Case No- 34: M/s Gayatri Agro, Maharashtra</u>
HQREPCGPRAPP00001473AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 6330000222 dated 06.11.2015 under 0% Concessional duty.

The firm has submitted that the delay in submission of Installation Certificate against Bill of Entry no. 3416958 dated 28.11.2015 and was installed on dated 22/03/2016. They have fulfilled 100% EO in this subject EPCG Authorisation after obtaining the license on dated 06.11.2015, they immediately imported the capital good but their installation was completed as on 22.03.2016. They had obtained the installation certificate from Chartered Engineer on dated 22.03.2016 as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate even though it was obtained in time to department. When they had submitted the same along with redemption, RA Mumbai has intimated them condone the delay and pay the late fee of Rs. 10,000 as per the policy.

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

Sl. No.	Authorization & Date	Date of Installation/Verification	Date of Issue of IC
1	6330000222 dated 06.11.2015	22.03.2016	22.03.2016

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

This has the approval of DG, DGFT.

<u>Case No- 35: M/s Kanchan Apparels, Mumbai</u>
HQRPRCAPPLY00001048AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330044024 dated 29.03.2016 under 0% Concessional duty.

The firm has submitted that they import of capital goods in the month of March 2016 and all the capital goods has been installed by May 2016. Installation Certificate was issued and physically submitted but due to old matter, I am not able to locate the acknowledgement for the same. Later on, I have submitted the online also. Being a small business, composition fee for late submission of installation certificate as per PN 15 is undue financial burden.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330044024 dated 29.03.2016	5241256 dated 12.05.2016, 5241256 dated 12.05.2016 and 5241312 dated 12.05.2016,	29.05.2016	13.07.2016
		5586935 dated 10.06.2016 and 5545017 dated 10.06.2016	05.07.2016	

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

This has the approval of DG, DGFT.

<u>Case No-36: Elins Switch Boards Private Limited, Bangalore</u>
HQREPCGPRAPP00001497AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730016068 dated 13.12.2016 under 0% Concessional duty.

The firm has submitted that due to procedural lapse, they had not submitted the installation certificate on time. They fulfilled the export obligation and wish to submit the application under clubbing. They had submitted the installation certificate online bearing file No. 07EIEPC01178AM26 dated 09.07.2025, RA Bangalore have issued deficiency letter informing them to approach the EPCG Committee for condonation.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Issue of IC
1	0730016068 dated 13.12.2016	8283684 dated 13.01.2017	11.01.2019

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 37: M/s L.D Suitingspvt Ltd., Bangalore
HQREPCGPRAPP00001498AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 1330005716 dated 01.01.2018 and 1330005717 dated 01.01.2018 under 0% Concessional duty.

The firm has submitted that they have fulfilled the export obligation. Due to an unintentional and genuine oversight, they could not submitted the installation certificate to RA, DGFT within prescribed time.

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

Sl. No.	Authorization & Date	BOE/Invoice No. & Date	Date of Installation/ Consumption	Date of Issue of IC
1	1330005716 dated 01.01.2018	5581605 and 5581608 dated 14.03.2018	03.05.2018	30.04.2019
		5616614 dated 17.03.2018		
		5678293 dated 22.03.2018		
		2468776 dated 18.03.2019	20.04.2019	
		2591677 dated 27.03.2019		
2	1330005717 dated 01.01.2018	KA/57/17-18 and KA/56/17-18 dated 30.01.2018	30.06.2018	30.06.2018
		KA/003/18-19 dated 24.04.2018/25.04.2018		
		KA/001/18-19 dated 10.04.2018		
		BR/119/17-18 dated 29.01.2018		
		G-23 & Various Bills dated 09.02.2018		
		G-26 & Various Bills dated 09.03.2018		
		SMPL/00648 dated 02.06.2018		

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

This has the approval of DG, DGFT.

Case No- 38: Shree Shivam Silks Private Limited, Maharashtra
HQRPRCAPPLY00001563AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330035634 dated 30.04.2013 under 0% Concessional duty.

The firm has submitted that they have fulfilled their export obligation and were to submit their file for grant of EODC when it was pointed out that they have not submitted installation certificate. Therefore, they could not submitted the Installation Certificate to RA, DGFT within prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330035634 dated 30.04.2013	2091328 dated 10.05.2013	28.06.2013	30.06.2013

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 39: Shree Shivam Silks Private Limited, Maharashtra
HQRPRCAPPLY00001562AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330031119 dated 23.11.2011 under 3% Concessional duty.

The firm has submitted that they have fulfilled their export obligation and were to submit their file for grant of EODC when it was pointed out that they have not submitted installation certificate. Therefore, they could not submitted the Installation Certificate to RA, DGFT within prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330031119 dated 23.11.2011	8064067 dated 27.09.2012	15.11.2012	16.11.2012

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 40: M/s Jaquar and Company Private Limited, Haryana
HQREPCGPRAPP00001362AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0530170018 dated 30.03.2017 under zero Concessional Duty.

The firm has submitted that they could not submit the Installation Certificate within the prescribed time frame as stipulated under the EPCG Scheme due to internal delays, unforeseen operational constraints or procedural lapses. They remain committed to fulfil all their export obligations under the EPCG Scheme.

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

Sl. No.	Authorization & Date	Invoice/BOE No. & Date	Date of Installation as per the record of Manesar	Re-installation at Bhiwadi	Date of Issue of IC
1	0530170018 dated 30.03.2017	GTPL/1617/0308/ 9590065 dated 21.03.2017/06.05.2017 and GTPL/1617/0310/ 9590104 dated 21.03.2017/06.05.2017	10.05.2017	15.01.2021	10.03.2021

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a report from RA concerned for further examination on file.

Case No-41: Continental Furnishers Private Limited, Delhi
HQREPCGPRAPP00001384AM26

Subject: Request for:

i. **2-year EOP Extension i.e. 8 + 2 years**
ii. **Re-fixation of EO based on actual duty saved amount**
iii. **Condonation of delay in submission of Installation Certificate**
iv. **Condonation of delay in EO fulfillment and block-wise extension of EO period**

In respect of EPCG Authorization No. 0530142897 dated 19.01.2007.

The firm has submitted as under:

i. **Extension of EO Period (EOP)**: The firm could not fulfill EO within the original EOP of 8 years due to lack of export orders and slowdown in the export market for modular furniture. Hence, they request a 2-year extension (total 10 years) to regularize delayed fulfillment.

ii. **Re-fixation of Export Obligation Based on Actual Duty Saved**: The capital goods were imported within validity; however, the actual duty saved was lower than the duty saved value indicated in the license. The firm has requested for downward revision of EO based on actual duty saved:

Particulars	**Duty Saved (INR)**	**EO (INR)**	**EO (USD)**
As per License	12,66,948.00	1,0135,589.00	225,485.85
As per Actual BOE	10,41,760.00	8,334,085.00	185,407.90

Break-up of actual duty saved as per BOEs:

- BOE No. 570475 dated 09.02.2007 – ₹9,21,035.00
- BOE No. 462506 dated 15.02.2007 – ₹1,20,725.00
- **Total Duty Saved: ₹10,41,760.00**

iii. **Condonation of Delay in Submission of Installation Certificate**: The capital goods were installed at the factory in Himachal Pradesh (excise exemption zone) as per license. However, the Installation Certificate was not obtained/submitted within the prescribed period. The same has now been obtained and is enclosed.

iv. **Condonation of Delay in EO Fulfilment & Block-wise Extension**: The EO was fulfilled belatedly due to global slowdown. The firm has submitted shipping bills for modular furniture exports post-expiry of original EOP:

- SB No. 9395124 dated 05.05.2015
- SB No. 9988177 dated 11.09.2016
- SB No. 1091180 dated 16.09.2016
- They have paid condonation fee of ₹20,835/- and submitted balance condonation fee of ₹20,632/- along with documents in response to RA's letter dated 10.02.2020.

2. A report was called from CLA Delhi vide email dated 22.07.2025. CLA Delhi has furnished the requisite report vide letter dated 31.08.2025.

Decision:

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

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

This has the approval of DG, DGFT

In respect of 2nd request: The Committee deliberated upon the case and decided to approve and **remand** the case back to RA for re-fixation of annual Average EO. RA may examine and decide the case as per policy on merit.

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

This has the approval of DG, DGFT.

In respect of 4th request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/- per authorisation.

This has the approval of DG, DGFT

Case No-42: M/s EPL Limited, Mumbai
HQREPCGPRAPP00001503AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330043617 dated 03.02.2016 under 0% Concessional duty.

The firm has submitted that they have completed EO 100%, but due to non-aware of procedure that, they need to submit the same to the RA office within 6 months from completion of installation, as their understanding was that Installation certificate can be submitted at the time of redemption, and hence due to oversight/negligence, they did not submit in stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation
1	0330043617 dated 03.02.2016	4503730 dated 08.03.2016	20.03.2016

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

This has the approval of DG, DGFT.

Case No-43: M/s EPL Limited, Mumbai
HQREPCGPRAPP00001510AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330050055 dated 10.10.2018 under 0% Concessional duty.

The firm has submitted that they have completed EO 100%, but due to nonaware of procedure that, they need to submit the same to the RA office within 6 months from completion of installation, as their understanding was that Installation certificate can be submitted at the time of redemption, and hence due to oversight/negligence, they did not submit in stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330050055 dated 10.10.2018	8703220 dated 01.11.2018	15.12.2018	26.12.2018

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

This has the approval of DG, DGFT.

<u>Case No-44: M/s EPL Limited, Mumbai</u>
HQREPCGPRAPP00001507AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330042921 dated 02.11.2015 under 0% Concessional duty.

The firm has submitted that they have completed EO 100%, but due to non aware of procedure that they need to submit the same to the RA office within 6 months from completion of installation, as their understanding was that Installation certificate can be submitted at the time of redemption, and hence due to oversight/negligence, they did not submit in stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation
1	0330042921 dated 02.11.2015	3302262 dated 19.11.2015 and 3840665 dated 07.01.2016	20.03.2016
		4584725 dated 15.03.2016	18.06.2016

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

This has the approval of DG, DGFT.

<u>Case No-45: M/s EPL Limited, Mumbai</u>
HQREPCGPRAPP00001505AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330049525 dated 04.07.2018 under 0% Concessional duty.

The firm has submitted that they have completed EO 100%, but due to unaware of procedure that, they need to submit the same to the RA office within 6 months from completion of installation, as their understanding was that Installation certificate can be submitted at the time of redemption, and hence due to oversight/negligence, they did not submit in stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330049525 dated 04.07.2018	7618494 dated 13.08.2018	21.08.2018	28.08.2018

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

This has the approval of DG, DGFT.

<u>Case No-46: M/s EPL Limited, Mumbai</u>
HQREPCGPRAPP00001504AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330044011 dated 28.03.2016 under 0% Concessional duty.

The firm has submitted that they have completed EO 100%, but due to nonaware of procedure that, they need to submit the same to the RA office within 6 months from completion of installation, as their understanding was that Installation certificate can be submitted at the time of redemption, and hence due to oversight/negligence, they did not submit in stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330044011 dated 28.03.2016	5576046 dated 09.06.2016 and 5352047 dated 23.05.2016	23.08.2016	16.09.2016

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

This has the approval of DG, DGFT.

<u>Case No-47: M/s FDC Limited, Himachal Pradesh</u>
HQREPCGPRAPP00001499AM26

Subject: Request for to condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330042856 dated 26.10.2015 under zero Concessional duty.

In support of the request, the firm has stated as under:

i. The firm has stated that they have submitted the installation certificate within valid time period. However, at the time of closure RA raised the query vide DL dated 21.04.2023 where inadvertently the Unit of Measurement was typed 1 set instead of 1 set each as per EPCG license.

ii. The firm further stated that in response to the query, they immediately submitted the amended Installation Certificate. During the request of online submission, have paid the composition fee as per PN 15/25.07.2025 for condone the delay. DGFT RA did not accept the case for uploading Installation certificate online, they want to regularise our case and close the EPCG license.

2. As per the installation certificate dated 19.04.2016, the date of installation of CG is 18.04.2016 under invoice no. 2156800390 dated 10.03.2016. Whereas, as per the revised installation certificate dated 16.12.2020, the date of installation of CG is 18.04.2016 under invoice no. 2156800390 dated 10.03.2016.

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

This has the approval of DG, DGFT.

<u>Case No-48: M/s Viceroy Hotels Limited, Hyderabad</u>
HQREPCGPRAPP00001477AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0930004847 dated 05.05.2009 under 03% Concessional Duty.

In support of their request, the firm has stated that the Company undergone CIRP under Insolvency and Bankrupt in the year 2018. Subsequently a new management board has taken charge with approved resolution plan by Hon'ble National Company Law Appellate Tribunal (NCLAT), Chennai and initiated the Hotel Operations from 06.10.2023 onwards. However, the previous management has been filed a redemption application pertaining to the above said EPCG License without Installation Certificate due to some clerical staff mistakes / lack of knowledge about the EPCG Scheme and DGFT Policy.

2. As per Installation Certificate dated 10.07.2009 by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 10.07.2009 vide BOE No. TRA No 8644 dated 30.05.2009 & Invalidation No. 01 dated 05.05.2009.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No-49: M/s River Diamonds And Jewels Company Limited, Mumbai
HQREPCGPRAPP00001512AM26

Subject: Request for:

i. **Extension of 1st Block EOP**
ii. **2 Years Extension of EOP (6 to 8 Years)**
iii. **Condonation of delay in submitting installation certificate**

In respect of EPCG Authorization No. 0330046469 dated 20.02.2017 under 0% Concessional duty.

The firm has submitted that:

i. Due to genuine operational and business constraints beyond their control, they could not complete the export obligation within the stipulated block of 4 years.
ii. Further extension of the overall export obligation period from 6 years to 8 years, as additional time is required to complete the committed exports in line with prevailing market conditions.
iii. Although the imported capital goods were duly installed and were under productive use, there was an inadvertent delay in submission of the installation certificate owing to administrative reasons.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330046469 dated 20.02.2017	2115464 dated 16.06.2017	08.07.2017	12.07.2017

Decision:
In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT

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

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

This has the approval of DG, DGFT.

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

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

This has the approval of DG, DGFT.

Case No-50: M/s Sudhir Brothers, Mumbai
HQREPCGPRAPP00001475AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330049018 dated 04.04.2018 under 0% Concessional duty.

The firm has submitted that delay in submitting the Installation Certificate due to Export Manager Departure and the subsequent lack of awareness regarding the EPCG License status.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330049018 dated 04.04.2018	6014616 dated 17.04.2018	09.04.2019	31.07.2019

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

This has the approval of DG, DGFT.

Case No-51: Mahaveer Yarns Private Limited, Maharashtra
HQRPRCAPPLY00001582AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330045284 dated 16.09.2016 under 0% Concessional duty.

The firm has submitted that they have fulfilled their export obligation and were to submit their file for grant of EODC when it was pointed out that they have not submitted installation certificate within the period. RA Mumbai as advised them to approach PRC committee for delay condonation of not submitting Installation Certificate during the period. However, they were unaware/oversight about the period under which they did not submit Installation Certificate in prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330045284 dated 16.09.2016	6890860 dated 28.09.2016	22.11.2016	23.11.2016

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

This has the approval of DG, DGFT.

Case No-52: Mahaveer Yarns Private Limited, Maharashtra
HQRPRCAPPLY00001587AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330049077 dated 16.04.2018 under 0% Concessional Duty.

The firm has submitted that they have fulfilled their export obligation and were to submit their file for grant of EODC when it was pointed out that they have not submitted installation certificate within the period. RA Mumbai as advised them to approach PRC committee for delay condonation of not submitting Installation Certificate during the period. However, they were unaware/oversight about the period under which they did not submit Installation Certificate in prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330037936 dated 03.02.2014	4828379 dated 06.03.2014	20.04.2014	25.04.2014

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No-53: M/s Atharva Poly-Plast Limited, Maharashtra
HQREPCGPRAPP00001493AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330046459 dated 17.02.2017 under 0% Concessional duty.

The firm has submitted that due to oversight and ignorance, of the Exim Policy and notifications, they could not submit the Original Installation certificate within stipulated time period.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330046459 dated 17.02.2017	8718309 dated 28.02.2017	15.05.2017	23.06.2017
		8723347 dated 01.03.2017	05.06.2017	

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

<u>Case No-54: Sara Suole Private Limited, Karnataka</u>
HQREPCGPRAPP00001461AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730014440 dated 06.05.2015 under 0% Concessional duty.

The firm has submitted that:

i. They had obtained the EPCG License / Authorisation for a Duty Saved amount of Rs. 14,85,381.00 and Specific Export Obligation fixed is Rs. 89,12,286.00. They have completed to requisite Export Obligation by 22.12.2015, well before the half of validity period of the Authorisation.
ii. However, due to transit of the responsible person handling the subject the relative documentation was overlooked for some period, which they confess that, it was more of ignorance / awareness of the activity they did not submit installation certificate within stipulated time period.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730014440 dated 06.05.2015	9551250 dated 12.06.2015	30.07.2015	19.10.2015
		9891266 dated 14.07.2015	21.08.2015	
		2070702 dated 29.07.2015		
		9612141 dated 18.06.2015	12.08.2015	

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

This has the approval of DG, DGFT.

Case No-55: M/s Nagreeka Exports Ltd., Kolkata
HQREPCGPRAPP00001491AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330049143 dated 26.04.2018 under 0% Concessional duty.

The firm has submitted that they fulfilled their export obligation completely within the valid E.O period. However, unfortunately the RA Authorities issued a discrepancy letter to them asking them to submit documentary evidence towards deposit of installation certificate within the statutory time limit. All their licencing matters were looked after by previous export manager who was seriously in disposed during and after the Covid period and finally left their organization in 2022. They engaged another qualified person on the salad position, but he seems to be unaware of the fact that the installation certificate of the instant Authorization by the previous manager. Finally, at the time of redemption when they could not find any evidence towards submission of installation previously.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330049143 dated 26.04.2018	6861447 dated 19.06.2018	30.06.2018	05.03.2020
		6869584 dated 19.06.2018	29 06.2018	
		6947176 dated 25.06.2018	17.07.2018	
		7003790 dated 29.06.2018	17.07.2018	
		7443826 dated 31.07.2018	17.08.2018	
		7705420 dated 20.08.2018	31.08.2018	
		7778628 dated 25.08.2018	30.08 2020	
		8268856 dated 01.10.2018	02.11.2018	
		8292281 dated 03.10.2018	08 11.2018	
		8399971 dated 10.10.2018	20.10.2018	

		8568050 dated 23.10.2018	12.11.2018	
		8946749 dated 21.11.2018	24.01.2019	
		9002521 dated 26.11.2018	28.12.2019	
		9387385 dated 24.12.2018	14.01.2019	
		9638869 dated 14.01.2019	05.03.2019	
		2289591 dated 05.03.2019	04.12.2019	
		2353692 dated 09.03.2019	28 03 2019	
		3183737 dated 10.05.2019	22 05 2019	
		3397850 dated 27.05.2019	08.06.2019	
		3400312 dated 27.05.2019	14.06.2019	
		3576045 dated 07.06.2019	18.06.2019	
		4361692 dated 05.08.2019	16.08.2019	
		4282000 dated 30.07.2019	20.08.2019	
		4628754 dated 05.09.2019	07.11.2019	
		5093686 dated 28.09.2019	12.10.2019	
		5114192 dated 30.09.2019	13.10.2019	
		5407979 dated 23.10.2019	15.11.2019	

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No-56: M/s Nagreeka Exports Ltd., Maharashtra</u>
HQREPCGPRAPP00001481AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330050072 dated 12.10.2018 under 0% Concessional duty.

The firm has submitted that they fulfilled their export obligation completely within the valid E.O period. However, unfortunately the RA Authorities issued a discrepancy letter to them asking them to submit documentary evidence towards deposit of installation certificate within the statutory time limit. All their licencing matters were looked after by previous export manager who was seriously in disposed during and after the Covid period and finally left their organization in 2022. They engaged another qualified person on the salad position, but he seems to be unaware of the fact that the installation certificate of the instant Authorization by the previous manager. Finally, at the time of redemption when they could not find any evidence towards submission of installation previously.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330050072 dated 12.10.2018	9044523 dated 29.11.2018	03.02.2019	21.09.2019
		4099293 dated 17.07.2019	17.09.2019	
		9924095 dated 04.02.2019	07.04.2019	
		2839810 dated 15.04.2019	26.04.2019	
		5296237 dated 15.10.2019	11.11.2019	
		9387704 dated 24.12.2018	22 03 2019	
		5034354 dated 15.10.2019	24.02.2020	27.02.2020
		6149885 dated 19 12.2019	02.01.2020	
		5807104 dated 25.112019	17.02.2020	

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

This has the approval of DG, DGFT.

Case No-57: M/s Nagreeka Exports Ltd., Maharashtra
HQREPCGPRAPP00001486AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330043219 dated 14.12.2015 under 0% Concessional duty.

The firm has submitted that they fulfilled their export obligation completely within the valid E.O period. However, unfortunately the RA Authorities issued a discrepancy letter to them asking them to submit documentary evidence towards deposit of installation certificate within the statutory time limit. All their licencing matters were looked after by previous export manager who was seriously in disposed during and after the Covid period and finally left their organization in 2022. They engaged another qualified person on the salad position, but he seems to be unaware of the fact that the installation certificate of the instant Authorization by the previous manager. Finally, at the time of redemption when they could not find any evidence towards submission of installation previously.

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

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0330043219 dated 14.12.2015	43 and 44 dated 08.01.2016	31.07.2017	02.08.2017
		45 dated 09.01.2016		
		46, 47 and 48 dated 30.01.2016		
		49 dated 07.02.2016		
		53 dated 29.02.2016		
		54 dated 08.03.2016		
		56 and 57 dated 10.03.2016		
		59 and 60 dated 15.03.2016		
		61 and 62 dated 17.03.2016		
		63 and 64 dated 20.03.2016		
		01 dated 15.04.2016		
		04 dated 24.04.2016		
		03 dated 21.04.2016		
		05 dated 02.05.2016		
		15 dated 21.05.2016		
		20 dated 05.06.2016		
		21 and 22 dated 11.06.2016		
		25 and 26 dated 25.07.2016		

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for details of Bill of Entries from the firm for subject EPCG authorisation.

Case No-58: M/s Nagreeka Exports Ltd., Maharashtra
HQREPCGPRAPP00001482AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330048114 dated 14.11.2017 under 0% Concessional duty.

The firm has submitted that they fulfilled their export obligation completely within the valid E.O period. However, unfortunately the RA Authorities issued a discrepancy letter to them asking them to submit documentary evidence towards deposit of installation certificate within the statutory time limit. All their licencing matters were looked after by previous export manager who was seriously in disposed during and after the Covid period and finally left their organization in 2022. They engaged another qualified person on the salad position, but he seems to be unaware of the fact that the installation certificate of the instant Authorization by the previous manager. Finally, at the time of redemption when they could not find any evidence towards submission of installation previously.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048114 dated 14.11.2017	4898280 dated 22.01.2018	10.05.2018	28.09.2018
		5408944 dated 01.03.2018	30.07.2018	

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

This has the approval of DG, DGFT.

<u>Case No-59: M/s Baba Agro Food Limited, Jharkhand</u>
HQREPCGPRAPP00001518AM26

Subject: Request for condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 2130000307 dated 13.03.2019 under 0% Concessional duty.

In support of the request, the firm has stated as under:

i. The firm has stated that they have locally procured the Capital goods under the subject EPCG Licence vide Invalidation letter no. 2159000073 dated 25.03.2019, and the said Capital goods have been installed at their factory at Plot No. 52/18/43, Block- Madanpur, Gram Panchayat- Shivganj, Darbhanga, Aurangabad, Bihar, 824103 on 18.04.2019.
ii. The firm has further stated that that due to ignorance, they could not submit the Original Installation certificate to RA DGFT office of Patna within the prescribed time period which is purely unintentional.

2. As per the installation certificate dated 03.05.2019, the date of installation of CG is 18.04.2019 under Invoice No. DEX27010000020 dated 28.03.2019.

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

This has the approval of DG, DGFT.

<u>Case No-60: Sumangal Silk Mills Pvt Ltd, Mumbai</u>
HQRPRCAPPLY00001601AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330044506 dated 07.06.2016 under 0% Concessional Duty.

In support of their request, the firm has stated that they have fulfilled their export obligation and were submit their file for grant of EODC when it was pointed out that they have not submitted installation certificate within the period. They have further stated that they were unaware about the period under which they have to submit to RA.

2. As per Installation Certificate dated 29.10.2016 issued by Chartered Engineer enclosed by the firm, Capital Goods were installed at the firm's premises on 20.09.2016 vide BOE 5922981 dated 09.07.2016, on 03.10.2016 vide BOE No. 5991486 dated 14.07.2016 & 27.10.2016 vide BOE No. 6546444 dated 30.08.2016. In addition, the firm has submitted the Consumption Certificate for Spares along with Installation Certificate.

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

This has the approval of DG, DGFT.

<u>Case No-61: M/s Aastha Textile, Surat</u>
HQRPRCAPPLY00001612AM26

Subject: Request for condonation of delay in submission of installation certificate in respect of EPCG Authorization No. 5230017638 dated 27.07.2015 under 0% Concessional duty.

In support of the request, the firm has stated as under:

i. The firm has stated that they were unaware of the fact that their Installation Certificate hadn't been submitted in the DGFT either through online portal or through offline submission within the specified time period of 3 years.

ii. The firm further stated that they have submitted the Installation Certificate after the 3 year period. Consequently, the RA, Surat has issued a deficiency regarding applying to PRC for Condonation of delay in submitting Installation Certificate.

2. As per the installation certificate dated 26.01.2016, the date of installation of CG is 21.09.2015 under BOE No. 2221687 dated 12.08.2015 and 26.09.2015 under BOE No. 2221621 dated 12.08.2015.

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

This has the approval of DG, DGFT.

Case No-62: United Carbon Solution Pvt Ltd, Tamilnadu
HQRPRCAPPLY00001520AM26

Subject: Request for Condonation of delay in submission of Installation Certificates in respect of 8 EPCG Authorizations under 0% Concessional Duty.

In support of their request, the firm has stated that they have successfully installed the capital goods as per the authorization terms. However, due to an inadvertent error by their staff/non awareness of procedure of the same administrative delays unable to submit the Installation Certificate within the prescribed time limit.

2. As per Installation Certificates issued by Chartered Engineer enclosed by the firm, the details are as under:

S. No.	EPCG Authorization	BOE No. & Dated	Date of Installation Certificate	Date of Installation of Capital Goods
1.	3230029096 Dated 06/10/2020	(i) 9178685 dated 14.10.2020 & (ii) 9798749 dated 02.12.2020.	07.01.2021	28.12.2020
2.	3231001155 Dated 29/06/2021	4516463 dated 30.06.2021.	30.08.2021	-
3.	3231001744 Dated 11/10/2021	5817168 dated 12.10.2021.	25.12.2021	-
4.	3230028024 Dated 28/06/2019	3901841 dated 02.07.2019.	17.10.2019	15.10.2019
5.	3230028160 Dated 05/09/2019	(i) 4855837 dated 11.09.2019, (ii) 5050192 dated 25.09.2019 & (iii) 5282916 dated 14.10.2019.	13.12.2019	12.12.2019

6.	3231000180 Dated 04/01/2021	(i) 2795573 dated 16.02.2021 & (ii) 3045640 dated 06.03.2021.	23.03.2021	22.03.2021
7.	3230029018 Dated 04/09/2020	(i) 8642392 dated 29.08.2020 & (ii) 9511706 dated 09.11.2020.	25.12.2020	23.12.2020
8.	3230027901 Dated 15/05/2019	(i) 3291355 dated 18.05.2019 & (ii) 4039705 dated 12.07.2019	27.08.2019	-

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a report from the RA concerned, specifically indicating the date of installation of the Capital Goods by the firm against the 8 EPCG authorisations.

Case No-63: M/s Nagreeka Exports Ltd., Maharashtra
HQREPCGPRAPP00001520AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330033257 dated 23.07.2012 under 3% Concessional duty.

The firm has submitted that they fulfilled their export obligation completely within the valid E.O period of the Authorization. However, unfortunately the RA Authorities issued a discrepancy letter to them asking to submit documentary evidence towards deposit of installation certificate within the statutory time limit. They have obtained one Original Installation certificate against all the imports made against the authorization, issued by a Chartered Engineer on 16.04.2013, due to oversight or mistake on part of the respective officer in charge of the Licensing matters at their office the same could not submitted to the RA office in time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330033257 dated 23.07.2012	8612069 dated 28.11.2012 & 9071433 dated 19.1.2013	25.12.2012 & 10.2.2013	16.04. 2013

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No-64: Tarachand Impex Private Limited, Gujarat
HQREPCGPRAPP00001514AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 330030509 dated 07.09.2011 under 3% Concessional duty.

The firm has submitted that EPCG Authorization has been issued by RA, Mumbai for duty saved amount of Rs. 76,71,382.00. They have fulfilled specific Export Obligation as stipulated in authorization within the valid EO period. The case was pending in RA Mumbai because of delay in submission of Installation certificate issued by Chartered Engineer. The Installation certificate has been submitted on 20.07.2024.

2. The company was mainly engaged in business promotion activities and market development. There has been frequent changes in the company. The people have left the job who were handling the EPCG Activities. Besides these reason and lack of understanding the EPCG procedure, the activity of installation certificate remain unattended.

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

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	330030509 dated 07.09.2011	4693633 dated 20.09.2011	23.12.2011	15.07.2023

Decision: The Committee deliberated upon the case and decided to **defer** the case for further examination to call for a factual report from the concerned Jurisdictional Customs/GST Commissionerate and to check and inform regarding the port of import.

<u>Case No-65: M/s Stanley OEM Sofas Ltd, Bangalore</u>
HQRPRCAPPLY00001589AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730016000 dated 25.11.2016 under 0% Concessional Duty.

In support of their request, the firm has stated that they imported machine was duly installed at their factory in accordance with the terms & conditions of the said license and they have also fulfilled the EO.

2. The firm has further stated that they had obtained the Installation Certificate from a Chartered Engineer. However, the acknowledgment copy of the physical submission made to RA Bangalore is not traceable in their records.

3. Installation Certificate dated 11.10.2017 issued by Chartered Engineer enclosed by the firm, the detail are as under:

EPCG Authorization No.	Invoice No. & dated	Installation of CGs
0730016000 dated 25.11.2016	296 dated 14.12.2016 11.10.2017	11.10.2017
	BMD/DTA/000046/16-17 dated 06.12.2016	
	ALMFG/1617/0385	

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for details of Bill of Entries from the firm for subject EPCG authorisation.

<u>Case No-66: Ortho Max Manufacturing Company Private Limited, Gujarat</u>
HQREPCGPRAPP00001517AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 3430003260 dated 09.08.2018 and 3431001248 dated 11.10.2021 under 0% Concessional duty.

The firm has submitted that the persons in logistics were frequently left jobs and therefore, they faced lot of administrative difficulties initially. Through an oversight, they missed the time of taking installation and submission of the same in time to RA. They are confident that they will be able to completed 100% export obligation.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3430003260 dated 09.08.2018	7924798 dated 05.09.2018	21.09.2018	31.12.2024
2	3431001248 dated 11.10.2021	6550880 dated 06.12.2021	01.02.2022	20.12.2024
		6520485 dated 03.12.2021		

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No-67: Shelar Properties Private Limited, Mumbai</u>
HQREPCGPRAPP00001516AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330050477 dated 08.01.2019 under 0% Concessional duty.

The firm has submitted that they have imported capital goods and installed them at their hotel premises, obtaining the installation certificate from a chartered engineer. However, a copy of the installation certificate was submitted to the customs authorities, it was not forwarded to the Office of the Additional Director General of Foreign Trade in Mumbai due to a procedural oversight. This delay was further exacerbated by the Covid-19 pandemic, during which the hotel was closed for an extended period. Subsequently, the documentation process was managed by another individual, which contributed to the delay in submission.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330050477 dated 08.01.2019	9896550 dated 02.02.2019	08.03.2019	15.05.2019

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

This has the approval of DG, DGFT.

Case No-68: Srivasavi Adhesive Tapes Limited, Karnataka
HQREPCGPRAPP00001468AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730017747 dated 24.07.2018 under 0% Concessional duty.

The firm has submitted that they had submitted the Installation Certificate number Inst/Srivasavi adh/17747/18 dated 15th Sept 2018 to The Dy/Asst. Commissioner of Customs, Bangalore ICD on 20th Sept 2018 and to The Asst. Commissioner (Export Promotional Cell), Banashankari, Bangalore on 26th Sept 2018.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730017747 dated 24.07.2018	7715916 dated 20.08.2018	15.09.2018	15.09.2018

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

This has the approval of DG, DGFT.

Case No-69: Mother India Agro foods Private Limited, Bihar
HQREPCGPRAPP00001403AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of 2 EPCG Authorizations No. 2130000217 dated 29.04.2015 and 2130000218 dated 29.04.2015 under zero Concessional duty.

The firm has submitted that they were engaged in producing high class Basmati and non-Basmati Rice and exporting the same in the international market. For the purpose of development of their operation, they have imported locally procured several

Capital Goods and installed the same at their factory premises within the prescribed time line of six months.

2. The Authorizations obtained by them effecting exports to international market was their first endeavour. As such, they were not that much thorough in understanding the related Rules regarding the EPCG Scheme and accordingly, could not submit the Installation Certificate to the RA within prescribed time.

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

Sl. No.	Authorization & Date	BOE/Invoice No. & Date	Date of Installation	Date of Issue of IC
1.	2130000217 dated 29.04.2015	9248124, 9248115 dated 15.05.2015	25.06.2015	02.07.2015
2.	2130000218 dated 29.04.2015	00159 dated 16.07.2015 00162 dated 20.07.2015 00186 dated 05.08.2015 00273 dated 17.08.2015 00375 dated 16.10.2015	05.11.2015	18.11.2015
		00234, 00235, 00231, 00232, 00238, 00246, 00235, 00251, 00236, 00247, 00250, 0255 dated 10.08.2015		
		127 dated 16.10.2015		

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for details of Bill of Entries from the firm for subject EPCG authorisation.

Case No-70: M/s Raj Enterprises, Mumbai
HQREPCGPRAPP00001500AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of 3 EPCG Authorizations No. 0330029962 dated 08.07.2011, 0330029712 dated 10.06.2011 and 0330030233 dated 08.08.2011 under 0% Concessional duty.

The firm has submitted that they have fulfilled 100% export obligation in this subject EPCG Authorisations. They had obtained the installation certificate from Chartered Engineer later as their unit was not registered under Central Excise Act. After installation, they were busy in production and marketing for exports so it had been overlooked to submit the installation certificate in stipulated time even though it was obtained in time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330030233 dated 08.08.2011	4598095 dated 09.09.2011	25.11.2011	30.11.2012
2	0330029712 dated 10.06.2011	3892128 dated 24.06.2011	15.09.2011	30.11.2012

3	0330029962 dated 08.07.2011	4283833 dated 05.08.2011	20.10.2011	30.11.2012

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

This has the approval of DG, DGFT.

<u>Case No-71: Goodwill Fabrics Private Limited, Karnataka</u>
HQREPCGPRAPP00001506AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730016692 dated 08.06.2017 under 0% Concessional duty.

The firm has submitted that they imported goods under the EPCG Authorization have been duly installed and being utilized for the intended purpose as per the scheme guidelines. They had obtained the IC dated 30.12.2017 with stipulated time. However, due to lack of awareness of the procedural timelines, they did not submission Installation Certificate in stipulated time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730016692 dated 08.06.2017	3981887 dated 13.11.2017	15.12.2017	30.12.2017

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

This has the approval of DG, DGFT.

<u>Case No-72: M/s Saroj Food Industries, Karnataka</u>
HQREPCGPRAPP00001524AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730017997 dated 26.10.2018 under 0% Concessional duty.

The firm has submitted that they have installed the machinery on 22.03.2019, but they have not made any export until date, due to the oversight, they have not submitted the installation certificate to DGFT.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730017997 dated 26.10.2018	8955319 dated 22.11.2018	22.03.2019	03.04.2019

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

This has the approval of DG, DGFT.

Case No-73: M/s Raviraj Industries, Nashik
HQREPCGPRAPP00001523AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 3130007527 dated 16.08.2013 under 0% Concessional duty.

The firm has submitted that due to over sight they miss to submit their installation certificate in time. This was due to unaware of the policy for installation certificate by their staff.

2. The details of the installation certificate issued by Central Excise office at Nasik and copy of which has been furnished by the firm are as under:

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	3130007527 dated 16.08.2013	SD 13-07-028 dated 30.07.2013	02.01.2014	17.01.2014

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

This has the approval of DG, DGFT.

Case No-74: Oscar Medicare Private Limited, Delhi
HQRPRCAPPLY00001632AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0530154067 dated 25.11.2010 under 3% Concessional duty.

The firm has submitted that the installation was completed within the stipulated period but due to an inadvertent oversight and internal administrative delays, they could not submit the Installation Certificate within the prescribed time.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0530154067 dated 25.11.2010	2615833 dated 19.01.2011	24.02.2011	27.02.2011
		2637191 dated 24.01.2011	03.02.2011	

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No-75: M/s Nagreeka Exports Ltd., Maharashtra
HQREPCGPRAPP00001522AM26

Subject: Request for

i. **Condonation of the excess utilization of Duty Saved Value by more than 10% against the EPCG Authorization without obtaining prior permission.**
ii. **Condonation of delay in submitting installation certificate**

In respect of EPCG Authorization No. 0330046772 dated 27.03.2017 under 0% Concessional duty.

The firm has submitted that:

i. The excess Duty Saved Value beyond the permitted 10% in terms of provisions of Para 5.16 of the HBP, 2015-20 was debited against the authorization. In fact, against the endorsed DSV of Rs. 1966140.00, almost 59.10% higher duty Saved Value of Rs. 3128227/- was debited against the authorization due to mistake on the part of the customs authorities. Subsequently, they filed a request for amendment of the authorization in respect of enhancement of the Duty Saved Value vide their letter dated. 14.01.2019 along with the application fee of Rs. 1163.00 vide Challan No. 0002199807 dated. 14.01.2019. They were unable to locate the Acknowledgement Receipt at their end, but their request was received by RA office, discrepancy letter dated 19.02.2019, where they have asked the firm to clarify," the firm has utilized 59.10% more Duty Saved Value without obtaining DSV enhancement endorsement".
ii. The stated that they had obtained Original Installation certificate against all the imports made against the authorization, issued by a Chartered Engineer on 05.11.2018, but the same could not be submitted to the RA office in time, due to oversight or mistake on part of the respective officer in charge of the Licensing matters at their office. Never had it come their mind that the installation certificate has not been submitted.

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation/ Utilization	Date of Issue of IC

1	0330046772 dated 27.03.2017	9461559 dated 26/04/2017	12/07/2017	05.11.2018
		9473006 dated 27/04/2017	25/07/2017	05.11.2018
		9524272 dated 02/05/2017	12/08/2017	05.11.2018
		9726059 dated 17/05/2017	15/08/2017	05.11.2018
		2755846 dated 07/08/2017	22/10/2017	05.11.2018
		2755855/ dated 07/08/2017	25/10/2017	05.11.2018
		2913809 dated 19/08/2017	07/11/2017	05.11.2018
		3565664 dated 10/10/2017	18/01/2018	05.11.2018
		3875146 dated 06/11/2017	08/01/2018	05.11.2018
		4076394 dated 20/11/2017	12/01/2018	05.11.2018
		4087814 dated 21/11/2017	28/01/2018	05.11.2018
		4235006 dated 02/12/2017	05/03/2018	05.11.2018
		4235006 dated 02/12/2017	18/02/2018	05.11.2018
		4477580 dated 20/12/2017	19/03/2018	05.11.2018
		4903699 dated 22/01/2018	22/03/2018	05.11.2018
		5008753 dated 30/01/2018	29/03/2018	05.11.2018
		5137999 dated 09/02/2018	10/04/2018	05.11.2018
		5892855 dated 07/04/2018	22/07/2018	05.11.2018
		5896146 dated 07/04/2018	19/07/2018	05.11.2018

		5923247 dated 10/04/18	03/07/2018	05.11.2018
		6157264 dated 27/04/2018	09/08/2018	05.11.2018
		6349885 dated 12/05/2018	28/07/2018	05.11.2018
		6762968 dated 12/06/2018	30/08/2018	05.11.2018

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided to **defer** the case for further examination to call for a factual report from the concerned Jurisdictional Customs Commissionerate including information regarding the port of import**.**

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No-76: M/s Nagreeka Exports Ltd., Maharashtra
HQREPCGPRAPP00001521AM26

Subject: Request for

i. **Condonation of the excess utilization of Duty Saved Value by more than 10% against the EPCG Authorization without obtaining prior permission.**
ii. **Condonation of delay in submitting installation certificate**

In respect of EPCG Authorization No. 0330045098 dated 17.08.2016 under 0% Concessional duty.

The firm has submitted that:

i. The excess Duty Saved Value beyond the permitted 10% in terms of provisions of Para 5.16 of the HBP'2015-20 was debited against the authorization. In fact, against the endorsed DSV of Rs. 9731864.00, almost 23.28% higher duty Saved Value of Rs. 1838064/- was debited against the authorization due to mistake on the part of the customs authorities.
ii. The firm stated that they had obtained Installation certificate against all the imports made against the authorization, issued by a Chartered Engineer on 28.11.2019, which was submitted on 23.11.2022, beyond the statutory time period of submission of installation certificate to the RA office, due to oversight

or mistake on part of the respective officer in charge of the Licensing matters at their office.

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

Sl. No.	Authorization & Date	BOE/Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0330045098 dated 17.08.2016	6861598 dated 26-09-2016	13 & 14.10.16	28.11.2019
		7044331 dated 12-10-2016	22.11.16 & 20.12.16	28.11.2019
		94009152 dated 10-10-2016 (Invoice)	29.10.16, 30.10.16, 16.11.16 & 17.12.17	28.11.2019
		7354456 dated 05-11-2016	15.02.17	28.11.2019
		7403177 dated 09-11-2016	02.01.17	28.11.2019
		7548250 dated 22-11-2016	14.12.16	28.11.2019
		7781049 dated 10-12-2016	05.01.2017 & 06.01.2017	28.11.2019
		7899046 dated 20-12-2016	05.04.17	28.11.2019
		8690541 dated 27-02-17	30.04.2017&28.05.2017 & 23.08.2017	28.11.2019
		2299189 dated 03-07-17	07.12.17, 07.01.18, 02.08.17, 06.04.19, 12.10.17, 10.08.18, 20.07.17, 22.07.17 & 20.11.17	28.11.2019
		93676284 dated 29-06-2017 (Invoice)	26.07.17	28.11.2019
		3083658 dated 02-09-2017	23.09.17, 12.10.17, 27.01.18, 07.10.17, 15.03.18, 25.09.17, 08.03.18, 26.10.17, 23.10.17, 31.12.18, 12.02.18, 05.09.19, 15.12.17, 20.09.17, 05.12.17, 08.12.17 & 11.02.18	28.11.2019

		3754985 dated 26-10-2017	08.11.17	28.11.2019
		3783159 dated 28-10-2017	29.12.17	28.11.2019
		3884234 dated 06-11-2017	27.10.17, 29.11.17, 25.12.17,	28.11.2019
		4608971 dated 29.12.2017	21.02.18, 23.02.18 & 18.04.17	28.11.2019
		9613360 dated 09-05-17	26 & 31.05.17	28.11.2019
		9984195 dated 06-06-17	30.06.17, 20.08.17, 02.09.17, 28.05.17, 20.05.17, 23.05.17, 30.04.17 & 21.05.17	28.11.2019
		8800508 dated 07-02-17	23.03.17	28.11.2019
		8827199 dated 09-03-17	05.04.17	28.11.2019
		8981818 dated 21-03-17	18.04.17, 30.06.17 & 26.06.17	28.11.2019
		2000058 dated 07-06-2017	25.12.17, 22.06.17, 16.09.17 & 23.06.17	28.11.2019
		2246207 dated 27-06-2017	23.08.17	28.11.2019
		5190633 dated 13-02-2017	27.02.18 & 20.04.19	28.11.2019
		5217781 dated 15-02-2018	19.10.18	28.11.2019
		6731000198 dated 25-01-2018 (Invoice)	10.03.18	28.11.2019

Decision:

In respect of 1st request: The Committee further deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** for Condonation of the excess utilization beyond 10% of duty saved mentioned in the EPCG Authorization No. 0330045098 dated 17.08.2016.

EO shall automatically stand enhanced proportionately. The Authorisation holder shall furnish additional BG/LUT to the Customs Authority.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No-77: Buddha Sortex Rice Industries Private Limited, Uttar Pradesh
HQREPCGPRAPP00001527AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 1530001097 dated 27.10.2014 under 0% Concessional duty.

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

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

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	1530001097 dated 27.10.2014	7374903 dated 14.11.2014	10.12.2014	19.12.2014

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No-78: Samarth Aircon Private Limited, Mumbai
HQREPCGPRAPP00001530AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0330042403 dated 14.08.2015 under 0% Concessional duty.

The firm has submitted that they have fulfilled 100% against the subject EPCG Authorization. After installation they were busy in production and marketing for exports, so it has been over looked to submit the installation certificate in prescribed time. They have fulfilled 100% EO.

2. The details of the Installation Certificate issued by Assistant Commissioner of Central Excise & Customs as per Installation Certificate of Chartered Engineer:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330042403 dated 14.08.2015	3099853 dated 30.10.2015	07.11.2015	11.04.2016

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

This has the approval of DG, DGFT.

<u>Case No-79: M/s Ecron Acunova Limited, Karnataka</u>
HQREPCGPRAPP00001531AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730017408 dated 21.03.2018 under 0% Concessional duty.

The firm has submitted that the Capital Goods imported under EPCG Authorization dated 21.03.2018 were installed at their premises in Bangalore within the prescribed timeline. The Installation Certificate dated 05.04.2018 issued by Chartered Engineer, as per the requirements of Customs Circular No. 4/2015. Due to an inadvertent error by their staff, the certificate was not submitted to the RA, DGFT within prescribed time.

2. The details of the Installation Certificate issued by Assistant Commissioner of Central Excise & Customs as per Installation Certificate of Chartered Engineer:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730017408 dated 21.03.2018	5816316 dated 31.03.2018	05.04.2018	05.04.2018

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

<u>Case No-80: M/s Ecron Acunova Limited, Karnataka</u>
HQREPCGPRAPP00001532AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730017195 dated 27.12.2017 under 0% Concessional duty.

The firm has submitted that the Capital Goods imported under EPCG Authorization dated 27.12.2017 were installed at their premises in Bangalore within the prescribed timeline. The Installation Certificate dated 29.01.2018 issued by Chartered Engineer, as per the requirements of Customs Circular No. 4/2015. Due to an inadvertent error by their staff, the certificate was not submitted to the RA, DGFT within prescribed time.

2. The details of the Installation Certificate issued by Assistant Commissioner of Central Excise & Customs as per Installation Certificate of Chartered Engineer:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730017195 dated 27.12.2017	4920985 dated 23.01.2018	29.01.2018	29.01.2018

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

<u>Case No-81: M/s Ecron Acunova Limited, Karnataka</u>
HQREPCGPRAPP00001535AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730017169 dated 20.12.2017 under 0% Concessional duty.

The firm has submitted that the Capital Goods imported under EPCG Authorization dated 20.12.2017 were installed at their premises in Bangalore within the prescribed timeline. The Installation Certificate dated 20.02.2018 issued by Chartered Engineer J. RAGHU PRASD, as per the requirements of Customs Circular No. 4/2015. Due to an inadvertent error by their staff, the certificate was not submitted to the RA, DGFT within prescribed time.

2. The details of the Installation Certificate issued by Assistant Commissioner of Central Excise & Customs as per Installation Certificate of Chartered Engineer:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730017169 dated 20.12.2017	5050347 dated 03.02.2018 & 5168601 dated 12.02.2018	20.02.2018	20.02.2018

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

This has the approval of DG, DGFT

<u>Case No-82: M/s Ecron Acunova Limited, Karnataka</u>
HQREPCGPRAPP00001534AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730017168 dated 20.12.2017 under 0% Concessional duty.

The firm has submitted that the Capital Goods imported under EPCG Authorization dated 20.12.2017 were installed at their premises in Bangalore within the prescribed timeline. The Installation Certificate dated 11.01.2018 issued by Chartered Engineer J. RAGHU PRASD, as per the requirements of Customs Circular No. 4/2015. Due to an inadvertent error by their staff, the certificate was not submitted to the RA, DGFT within prescribed time.

2. The details of the Installation Certificate issued by Assistant Commissioner of Central Excise & Customs as per Installation Certificate of Chartered Engineer:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730017168 dated 20.12.2017	4733100 dated 09.01.2018	11.01.2018	11.01.2018

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

This has the approval of DG, DGFT.

<u>Case No-83: M/s Ecron Acunova Limited, Karnataka</u>
HQREPCGPRAPP00001533AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0730015801 dated 08.09.2016 under 0% Concessional duty.

The firm has submitted that the Capital Goods imported under EPCG Authorization dated 08.09.2016 were installed at their premises in Bangalore within the prescribed timeline. The Installation Certificate dated 24.11.2016 issued by Chartered Engineer J. Raghu Prasad, as per the requirements of Customs Circular No. 4/2015. Due to an inadvertent error by their staff, the certificate was not submitted to the RA, DGFT within prescribed time.

2. The details of the Installation Certificate issued by Assistant Commissioner of Central Excise & Customs as per Installation Certificate of Chartered Engineer:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC

1	0730015801 dated 08.09.2016	6790624 dated 20.09.2016	24.11.2016	24.11.2016

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

This has the approval of DG, DGFT.

Case No-84: M/s Shankar Packagings Limited, Mumbai
HQREPCGPRAPP00001538AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 0330031421 dated 26.12.2011 under 3% Concessional duty.

The firm has submitted that due to misplace the file at their plant at the time of renovation, they could not find out the acknowledgement receipt. Thereafter, they submitted copy of Installation Certificate along with all necessary supporting documents on 25/01/2024 by online submission with applicable late fee of Rs.10000.00. They received a deficiency letter dated 30.01.2025 from said RA advising them to approach EPCG committee for condonation of delay in submission the Installation Certificate.

2. The details of the Installation Certificate issued by Superintendent, GST & Central Excise as per Installation Certificate of Chartered Engineer:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330031421 dated 26.12.2011	5654084 dated 04.01.2012	12.03.2012	14.03.2012

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

This has the approval of DG, DGFT.

Case No-85: M/s Umiya Textile Pvt. Ltd, Nagpur
HQRPRCAPPLY00001403AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of 6 EPCG Authorization No. under 0% Concessional Duty.

i. **5030000846 dated 02.01.2018**
ii. **5030000861 dated 07.05.2018**
iii. **5030000872 dated 24.07.2018**
iv. **5030000912 dated 19.03.2019**

v. **5030000916 dated 29.03.2019**
vi. **5030000987 dated 22.07.2020**

The firm vide their application dated 01.08.2025 has stated that their clubbing request was rejected by RA, Nagpur stated that ***"****This application for clubbing of EPCG authorizations cannot be considered as installation certificate submission for many of the authorizations in this clubbing request has not been done in time. You are requested to regularise all such imports of capital goods, where installation certificate is not submitted in time as per para 5.04 of HBP 2023, to avoid further action under FT (D&R) Act.4"*

2. In addition, RA has also issued Deficiency letter to the firm asked to "*Submit a copy of PRC decision regarding condonation of delayed submission of Installation Certificate".*

3. Installation Certificate issued by Chartered Engineer enclosed by the firm, the detail are as under:

S. No.	EPCG Authorization	Date of Installation of Capital Goods
1.	5030000846 dated 02.01.2018	12.01.2018 to 19.10.2018
2.	5030000861 dated 07.05.2018	31.05.2018 to 07.05.2019
3.	5030000872 dated 24.07.2018	04.07.2018 to 23.09.2019
4.	5030000912 dated 19.03.2019	31.05.2018 to 14.05.2019
5.	5030000916 dated 29.03.2019	05.04.2019 to 20.05.2019
6.	5030000987 dated 22.07.2020	06.08.2020 to 03.07.2021

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for specific Bill of Entry No., Invoice No., and Date of specific Installation of capital goods from the firm for each subject EPCG authorisation.

Case No-86: M/s Millennium Enterprise, Mumbai
HQRPRCAPPLY00001671AM26

Subject: Request for EOP Extension for one year in respect of EPCG Authorization No. 0330028341 dated 06.01.2011 under 0% Concessional duty.

M/s Millennium Enterprise, Mumbai vide application dated 15.09.2025 has requested EOP Extension for one year in respect of EPCG Authorization No. 0330028341 dated 06.01.2011 under 0% Concessional duty.

2. RA, DGFT vide their DL dated 04.09.2025 stated that:

"You are informed that this authorisation is issued during the licensing period AM 11, and as per PN 15, the request for EOP extension cannot be accepted.

You are requested to pay the balance duty on the total DSV utilized of Rs.11,65,865.10 i.e. Rs.3,59,213.1 along with applicable interest to customs and submit the challan along with calculation sheet issued by custom, to this office under normal regularisation."

3. The firm has submitted that in their aforesaid EPCG Licence allow them Duty Saved Rs.9,12,662.00, against this Licence they paid Customs Duty Rs.8,06,652.00 along with Interest Rs.2,71,998.00 under Amnesty Scheme. They fulfilled Export Obligation remained Duty Saved Value i.e. Rs.1,06,010.00.

4. Their Export Obligation Period expired on dated 06.01.2017 and they fulfilled their export obligation on dated 28.01.2017 and they submitted this obligation along with EOP Extension request to RA Jt. DGFT Mumbai also they submitted compensation fees of Rs.15000/- as per Public Notice No.15/2024-25 dated 25.07.2024 but they cannot accept they request and issue them Deficiency Letter on dated 04.09.2025.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 7th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP 2009-14 and late fee of Rs.10,000/-.

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

This has the approval of DG, DGFT.

Case No-87: M/s. Mulberry Silks Limited, Bengaluru
HQRPRCAPPLY00000962AM25

Subject: Request for Review Application - Relaxation of condition of Maintenance of Average Export Obligation with respect to EPCG Authorization No. 0730015443 dated 12.05.2016.

The firm has stated that they are a leading manufacturer and exporter of silk and silk blended fabrics with a strong export legacy of over 42 years, since its establishment in 1982. They are recognized as one of India's most modern silk mills with significant contributions to the growth of the Indian silk industry.

2. The firm has further stated that during the year 2016, we applied for and obtained EPCG Authorization no. 0730015443 dated 12.05.2016 for import of Rolling Inspecting Machines - 2 Nos. under Zero duty EPCG Scheme for claiming duty benefit of Rs. 9,12,600/- subject to fulfilment. As against the export obligation of US$ 81,180.13 stipulated in the EPCG Authorization, they fulfilled the export obligation in full within the first four months of the first year, i.e. 2016-17 itself from the date of issue of the said authorization.

3. The firm has also stated that while the condition of the specific export obligation in respect of the subject EPCG Authorization has been fulfilled in full very much before the stipulated time as per the authorization, they could only manage to maintain the annual average of export performance at Rs. 105,09,66,143.25, as against Rs. 139,25,02,404.23 stipulated in the said authorization. As can be seen from paras above, they have been consistently doing very good export performance until 2015-16 and thereafter, there has been decline in the export performance for various economic and business reasons. Few of such reasons are given below:

i. Economic recession in 2016 due to various political and economic reasons leading slowdown in world economy.
ii. Added to recession, the impact of Brexit had a severe adverse effect or the economic condition in United Kingdom, where majority of our exports happens, leading to sharp decline in our export business.
iii. The recession was followed by the global pandemic caused by COVID 19, which further exacerbated the situation, bringing down the export orders due to supply chains disruptions across the globe and consequently curtailing the global export market.
iv. The economic slowdown due to pandemic had a severe adverse effect on the exports, globally.
v. Even after recuperating from the pandemic situation, the global market had slowed down due to sharp decline in the demand for supply, thus bringing down the export orders.
vi. Severe competition from China, who is also a leading exporter of silk fabrics in the global market.

Decision: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

<u>Case No-88: Sri Venkatalaxmi Ginning & Pressing Factory, Karatagi</u>
HQRPRCAPPLY00001060AM26

Subject: Request for Condonation of Block-wise EOP extension in respect of EPCG Authorization No. 0730014256 dated 02.03.2015 under 0% Concessional Duty.

In support of their request, the firm has stated that the validity of 1st Block EOP was 01.03.2019 but they were unable to fulfill and apply for the 1st Block-wise Extension within stipulated time as required. The firm has further stated that they have fully completed more than 100% EO in the 2nd block. The lapse was purely unintentional & procedural in nature, and there has been no misuse of the benefits availed under the scheme.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT

<u>Case No-89: TRDP Happy World Pvt. Ltd New Delhi</u>
HQRPRCAPPLY00002785AM23

Subject: Request for Removal of Annual Average Export Obligation (AAEO) as there were no average export shipments in 3 preceding Financial years before EPCG License issue date in respect of EPCG Authorization No. 0530171722 dated 30.01.2018 under 0% Concessional Duty.

In this regard, the firm has stated that they have obtained subject EPCG Authorization for duty saved value of Rs. 4644425.23 and EO worth US$ 429376.75. The annual average of the past export performance is Rs. 8022517.00 as per the condition sheet. The firm has further stated that there were no annual average export shipments in 3 preceding financial years before the license issue date. They had audited their books of accounts from CAs regarding the subject matter and have found out nil annual average export shipments in 3 preceding financial years before the license issue date. Hence, the firm stated that they are not liable to maintain annual Average Export Obligation.

2. Now, it is submitted that the case was considered in 3rd EPCG Committee Meeting of AM-24 dated 12.07.2023 and the decision of which is as under:

“Decision: After deliberation on the request of the firm, the Committee decided to defer the case with the directions to call for clarification along with Appendix 5B (CA Certificate) from the RA concerned.”

3. Accordingly, CLA New Delhi was asked vide email 10.08.2023 to submit their report along with CA Certificate and CLA has furnished the same.

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

Case No-90: Dayal Products Private Limited, Bihar
HQREPCGPRAPP00001541AM26

Subject: Request for EOP Extension for 2 years (i.e up to 25.07.2022) in respect of EPCG Authorization No. 2130000194 dated 25.07.2014 under 0% Concessional Duty.

The firm has submitted that:

i. They have imported Capital Goods under the EPCG scheme with an obligation to export 6 times of the duty saved in 6 years, where they were supposed to export 50% in the 1st Block of 4 years and the rest 50% in the 2nd Block of 2 years as per Exim Policy.

ii. They could not fulfill EO due to the unfavourable market situation of the required 100% of the total EO within the EOP. However, the firm request EOP extension for 2 years i.e. up to 25.07.2022 since the initial EOP expired on 25.07.2020 and they were hopeful that they could fulfill EO with 20% enhancement 5.11 of HBP, 2009-2014. They have paid the requisite fee of Rs. 2000/-.

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

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

This has the approval of DG, DGFT.

<u>Case No-91: Dayal Products Private Limited, Bihar</u>
HQREPCGPRAPP00001539AM26

Subject: Request for Block wise EOP Extension in respect of EPCG Authorization No. 2130000194 dated 25.07.2014 under 0% Concessional Duty.

The firm has submitted that:

i. They have imported Capital Goods under the EPCG scheme with an obligation to export 6 times of the duty saved in 6 years, where they were supposed to export 50% in the 1st Block of 4 years and the rest 50% in the 2nd Block of 2 years as per Exim Policy.

ii. They could not export due to the unavoidable reason the required 50% of the total export obligation in the 1st Block of 4 years. They have paid the requisite fee of Rs. 2000/-.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT

<u>Case No-92: Dayal Products Private Limited, Bihar</u>
HQREPCGPRAPP00001542AM26

Subject: Request for EOP extension in terms of PN - 53 dated 20.01.2023 in respect of EPCG Authorization No. 2130000194 dated 25.07.2014 under 0% Concessional Duty.

The firm has submitted that:

i. They could not fulfill the required export obligation. However, the authorization has been utilized by importing the intended capital Goods and installation of the same we could not succeed to explore the market niche for effecting the exports to fulfill the export obligation during the 1st and 2nd Block.

ii. They faced the impact of pandemic and in its aftermath, the turbulence in international market, Russia-Ukraine war, followed by unrest in the Middle East and steep rise of ocean freight became the obstacles, for which after fulfillment of partial export obligation the flow of exports could not be continued. In addition, continued ban on exports of Rice w.e.f. Notification No.20/2023 dated 20.07.2023 to Notification No. 31/2024-25 dated 28.09.2024 has further compounded to our sufferings.

iii. They have identified the niche in the international market and gained confidence to fulfill the balance export obligation to offset the same. This being so, therefore, the firm request one last extension of export obligation period up to 31.03.2026, as an ultimate opportunity, in terms of provision of PN No.53/2023-24 dated 20.01.2023, by which time-line, the balance export obligation would certainly be fulfilled..

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

Case No-93: M/s Sabyasachi Calcutta LLP, Kolkata
HQREPCGPRAPP00001515AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0230013534 dated 13.02.2019 under 0% Concessional Duty.

In support of their request, the firm has stated that due to lack of proper knowledge about procedural formalities and also on account of Pandemic Covid 19, they could not submit the Installation Certificate within the stipulated period. Further, the firm has stated that that they have wholly fulfilled the EOP and AEP also.

2. As per Installation Certificate dated 11.03.2019 issued by Chartered Engineer enclosed by the firm, Capital Goods was installed at the firm's premises on 22.02.2019 against BOE No. 2087518 dated 18.02.2019 and on 07.03.2019 against BOE No. 222158 dated 27.02.2019.

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

This has the approval of DG, DGFT.

Case No-94: M/s Ganesh Fishnets, Tamil Nadu
HQRPRCAPPLY00001128AM26

Subject: Request for allowing of four Shipping bills (third party) count for EO fulfillment/Redemption purpose against EPCG Authorization No. 3530002965 dated 06.11.2007.

The firm has stated that their application was considered in the 10th EPCG Committee meeting of AM-25 held on 27.01.2025 vide F. No. 01/36/218/53/AM-21/EPCG, wherein it was decided that the "*The Committee deliberated upon the case and decided to remand the case back to RA to examine and decide the case as per policy on merit."*

2. The firm further stated that they had approached to RA, Coimbatore; they advised vide letter dated 18.07.2025 to take relaxation from this office for relaxation for supporting manufacturer endowment on advance license.

Decision: After deliberation on the request of the firm, the Committee decided to **defer** the case to call the applicant for Personal Hearing to explain the case. RA concerned also to be present at the PH.

Case No-95: Ashok Iron Works Private Limited, Belgaum
HQRPRCAPPLY00000876AM26

Subject: Request for Condonation for Non-Filing of Bill of Exports in respect of EPCG Authorization No. 0730016066 dated 13.12.2016 under zero Concessional duty.

The firm has submitted that:

i. Their staff handling the matter was not aware of the procedures of filing bill of export. One reason for this was that the staff handling this matter of supplies to SEZ were aware of the 100% EOU unit procedures where in Bill of Export is not required for supplies made to 100% EOU. Since they could not make out the difference between SEZ Units and 100% EOU Units, this confusion has taken place.

ii. They have exported the goods to the SEZ against the EPCG Authorization in full.

iii. Exports made to SEZ. RA Bangalore insisting for Bill of Export to redeem the EPCG Authorization. Bill of Export was not filed due to lack of knowledge, since for EOU Bill of Exports were not required they assumed it is not required for SEZ as well. They have already discharged their export obligation to SEZ units in terms of quantity as well as value. They have also received payments against for all the supplies made to the SEZ unit.

2. A report was called from RA, Bangalore vide email dated 21.07.2025. Now, vide email dated 05.08.2025, RA Bangalore has furnished the requisite report.

Decision: The Committee deliberated upon the case and decided to **defer** it to call for a report from the RA concerned confirming whether the exports have been made from the SEZ concerned.

Case No-96: M/s Tata Steel Limited, Kolkata
HQREPCGPRAPP00001562AM26

Subject: Request for Extension of 1st block EO Period in respect of EPCG Authorization No. 0230006654 dated 12.05.2011 under zero Concessional duty.

The firm has submitted that they have fulfilled the export obligation against the subject EPCG License. However due to in advertent error application for block 1 extension for the unfulfilled export obligation could not be done within the stipulated period. The firm is ready to pay composition fee including any late fee for any delay.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

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

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

[Issued from F. No. 01/36/218/21/AM-26/EPCG]