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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 09.10.2024 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.18AM25 held on 09.10.2024

The following members were present in the meeting:

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

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

S. No	Name of the firm
1.	M/s. CTA Apparels Pvt Ltd, New Delhi
2.	M/s. Shiva International, Delhi
3.	M/s. Larsen and Toubro Limited, Mumbai
4.	M/s. Larsen and Toubro Limited, Mumbai
5.	M/s. Larsen and Toubro Limited, Mumbai
6.	M/s. Rameshwar Cold Storage, Gujarat
7.	M/s. Emars Mining & Construction Pvt Ltd, Kolkata
8.	M/s. Kobelco Industrial Machinery India Private Limited, Kanchipuram
9.	M/s. CCL Products (India) Limited, Andhra Pradesh
10.	M/s. Data Ingenious Global Limited, Jaipur
11.	M/s. Nagesh Classic, Ludhiana
12.	M/s. Dhwani Polyprints Private Limited, Mumbai
13.	M/s. Dhwani Polyprints Private Limited, Mumbai
14.	M/s. Jindal Saw Limited, Delhi
15.	M/s. Saman Tea Private Limited, Kolkata

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16.	M/s. Emerson Electric Company (India) Private Limited, Mumbai
17.	M/s. Rajiv Plastics Pvt. Ltd., Mumbai
18.	M/s. Rajiv Plastic Private Limited
19.	M/s Rajiv Plastic Industries, Mumbai
20.	M/s. Synthetic Packers Private Limited, Bengaluru
21.	M/s. Eastman Auto & Power Limited, Delhi
22.	M/s. Steel Authority of India Ltd, Kolkata
23.	M/s. Radhey International, Delhi
24.	M/s. A.I. Consultancy and Services Private Limited
25.	M/s. Best Value Chem Private Limited, Gujarat
26.	M/s. Nazareth Metals, Mumbai
27.	M/s. Janvi Gems, Surat
28.	M/s. Shree Jay Jagdamba Flanges Private Limited, Mumbai
29.	M/s. Mepro Pharmaceuticals Private Limited, Gujarat
30.	M/s. Kopran Research Laboratories Limited, Mumbai
31.	M/s. Kanishka Collection, Delhi
32.	M/s. Ratnamani Metals and Tubes Limited, Ahmedabad
33.	M/s. Vikrant Extrusions, Mumbai
34.	M/s. Aarti Drugs Limited, Mumbai
35.	M/s. Aarti Drugs Limited, Mumbai
36.	M/s. Ace Designers Limited, Bangalore
37.	M/s. Ace Designers Limited, Bangalore
38.	M/s. Uniglaze India Private Limited, Karnataka
39.	M/s. Zydus Takeda Healthcare Pvt Ltd,
40.	M/s. Sun Bio Naturals India Private Limited, Tamil Nadu
41.	M/s. Delton Cables Limited, Delhi
42.	M/s. Gokul Knitt Fabs, Tamil Nadu
43.	M/s. Bharat Insulation Company (India) Private Limited, Thane
44.	M/s. Vaishnavi Food Processing Industry, Nagpur
45.	M/s. Inox India Limited, Gujarat
46.	M/s. Gujarat Co-Operative Milk Marketing Federation Limited, Gujarat
47.	M/s. Premium Ferromet Pvt Ltd, Kolkata
48.	M/s. Sun Bio Naturals India Private Limited, Chennai
49.	M/s. Biscayne Exotics (Opc) Private Limited,

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Case No.01 **M/s. CTA Apparels Pvt. Ltd, New Delhi**

F.No. HQRPRCAPPLY00003258AM23

Meeting No.18AM25 held on 09.10.2024

Subject: Revalidation of Target Plus License No. 0510414862 dated 10.08.2020.

This is a defer case of PRC Meeting No.33AM24 held on 22.03.2024 (Case No.25) wherein Committee examined the case on the basis of order passed by Hon'ble Court of Delhi and discussed the matter in length. After detailed discussion it was decided to refer the matter to PC-3 Division. The case is taken up for passing speaking order on merits, as directed by the Hon'ble Court with the prescribed time period.

Applicant's statement: The applicant has furnished the following reason/Justification for Policy Relaxation for revalidation of Target Plus License:-

"We would like to inform you that DGFT had issued us the License No 0510414862. Dated 10-08-2020 of Rs.11,978,294/- under the Foreign Trade Policy 2004-2009 , and the 24 Months validity of this license is expiring on 09-08-2022. It is being submitted that due to COVID Pandemic our business operation were badly affected during the period of last two years, because of the lockdown situation across the India and globe our exports business was badly disrupted. Our manufacturing facilities were closed or working at the capacity of 50% only during the COVID pandemic and because of that our business volume was reduced by 35-40% during this period. The above mentioned license was issued to us in the Month of Aug-2020 , and from this month till Nov-21 our business was impacted by the COVID pandemic. Because of the above situation we have not yet completely utilized the complete value of this license, the balance amount of this license is Rs.10,466,481/- and we will not be able to utilize this value till 09-08-2022. This license was issued to us under the Foreign Trade Policy 2004-2009 as per the Trade Notice No 06/2018 of DGFT for implementation of the Hon'ble supreme court judgment dated 27-10-2015 in civil application no 554 of 2006 with regard to Target Plus scheme (TPS) scripts for the exports made in the year 2005-06 over 2004-05. The license is governed as per the provision of FTP 2004-2009 read with Para 3.2.5 of Hand Book of Procedures Volume 1 2004-2009. In this regard it is being submitted that DGFT had earlier issued Public Notice No. 113 (RE-2007)/2004-2009 Dated 15-02-2008 for extension of validity /revalidation of Target Plus license issued under the FTP 2004-2009. The Wording of the Para 3 of said trade notice is reproduced as under ?? In the Para 3.2.5 ? VII, the second sentence is replaced as under. ?Over and above the extended validity granted automatically, vide Public Notice No 29 (RE?2007)/2004?09 dated 24.07.2007? maximum two revalidations, for one year each from date of expiry, are allowed. Application for revalidation may be made to RA concerned within 2 months of expiry, on the letter

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head of the applicant.? Copy of the aforesaid public notice Public Notice No 113 (RE-2007)/2004-2009 Dated 15-02-2008 is enclosed as per Annexure A. Copy of the relevant pages notified for Target plus scheme in HBP v1 2004 & 2005 of Foreign Trade Policy 2004-2009 is enclosed as Annexure B Further we would like to bring in to your kind notice that target plus license was issued to us earlier also i.e. License No 0510181649 Dated 27-04-2006 and we have taken the Approval for the Re-validation of the said license Two times for Twelve Month each as per the same provision of FTP 2004-2009. We are hereby enclosing the copy of License Amendment Approval Letter for both the Re-validation along with copy of license for your kind reference as Annexure C & D for your kind reference. Apart from above the Para 2.13 of Handbook of procedure 2004-2009 amended on 01.04.2006 & 01.04.2007 also specifies the procedure for revalidation of licence/certificate/ Authorisation/ permission for six/twelve months upon approval of regional authority. On the basis of above provision and previous history of Re-validation of Target Plus License done , it is quite clear that revalidation of Target plus License is possible under the provision of Foreign Trade Policy 2004-2009 r.w. HBP v1 2004-2009. Therefore on the basis of above mentioned hardship faced by us in utilization of Traget Plus license due to COVIDD Panademic and according to the provisions notified under the FTP 2004-2009 for Target plus license , we are hereby requesting you to kindly Revalidate the license for 12 Months from the date of expiry of the said license. We are attaching herewith Copy of the license to be revalidated for your reference. We hope our request will be ascended. Further you are requested to kindly allow personal hearing to represent our case."

Hence they are requesting to allow revalidation of subject Target Plus License.

Decision: The Committee heard and reviewed the case on the basis of full statement made by the firm. Technical inputs received from PC-3 as noted below were also considered:

" 1. The Target Plus Scheme (TPS) was introduced as part of export incentives under the Foreign Trade Policy, 2004-09 vide Notification No. 1/2004-09 dated 31.08.2004. DGFT has by virtue of its power conferred under Para 2.4 read with Para 2.8 of FTP 2004-09 laid down the set of procedures vide Handbook of Procedures Vol. I 2004-09 which stipulated a validity period of 24 months of the duty credit certificate under TPS.

2. The Target Plus Scheme (TPS) under FTP 2004-09 has the approval of the cabinet for implementation of the scheme following the Supreme Court Judgment dated 27.10.2015 in the Civil Appeal No. 554/2006 titled DGFT v. Kanak Exports & Co.

3. Accordingly, CTA Apparels Pvt. Ltd was issued Target Plus License No 051041486 dated 10.08.2020 having credit of Rs.1,19,78,294/- under the Foreign Trade Policy (FTP) 2004-09 with a validity period of 24 months in terms of Para

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3.2.5(VII) of the HBP V. I 04-09. As per which, the license issued to the firm was valid till 09.08.2022.

Para 3.2.5(VII) reads as follows :-

> ***"3.2.5 Target Plus Scheme***
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> ***VII. The duty credit certificate shall be valid for a period of 24 months from the date of issue. Revalidation of duty credit entitlement certificate shall not be allowed."***

4. Clause 3.2.5(VII) of the HBP provides the validity for a period of 24 months from the date of issue and it expressly prohibits revalidation of Duty Credit Entitlement Certificate. The firm needs to comply with the policy framework both for eligibility of scrip and usage of scrip. Validity of 24 months is sufficiently long period to exhaust the scrip value. However, firm has been able to utilize it partially. Issuance of TPS at a later date pursuant to the Supreme Court Judgment delivered in October 2015, was with the same eligibility and conditions which were applicable during the operation of the Scheme in <u>FTP 2004-09</u>.

5. The re-validation process for scrips under TPS is governed by specific policy provisions outlined in Public Notices No. 29 dated 24.07.07 and No. 113 dated 15.02.08.

Public Notice 29 dt. 24.07.07:

"The certificate that are valid on date of issue of this Public Notice, shall have an extended validity for a further period of 12 months from the issue of this Public Notice, without requirement of endorsement of extended validity on the certificate from the concerned regional authority."

Public Notice No 113 dt. 15.02.08:

"Over and above the extended validity granted automatically, vide Public Notice No 29 (RE2007)/200409 dated 24.07.2007; maximum two revalidations, for one year each from date of expiry, are allowed. Application for revalidation may be made to RA concerned within 2 months of expiry, on the letter head of the applicant.

6. It is pertinent to note that the as per the PN No. 29, the scrips that were valid as on 24.07.07 were given an extended validity for a further period of 12 months from 24.07.07 i.e. till 24.07.08.
However, in the instant matter the firm was issued scrips on 10.08.2020 which did not come within the purview of the period as stipulated in PN No 29 dt. 24.07.07. Therefore, the question of automatic extension of validity of scrips does not arise in

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the first place.
Further, as per PN 113, over and above the validity extension under PN 29, maximum 2 re validations are allowed provided an application in this regard shall be made to concerned RA within 2 months of expiry. However, the firm had sought policy relaxation vide application dt.15.07.22 before Policy Relaxation Committee (PRC).

7. In light of the above observation, it is pertinent to note that the TPS scrip was issued to the firm on 10.08.2020, this issuance date falls outside the period covered by Public Notice No. 29, which granted automatic extensions. Therefore, the further extension of validity as stipulated in Public Notice No. 113 does not apply.

8. This issue has also been considered by the Hon'ble High Court of Madras in the Judgment passed in ***Vedanta Ltd. v. Union of India & Ors. (2024:MHC:6443)*** wherein interalia it has been observed that Para 3.2.5(VII) of the Handbook of Procedures (2004-2009) governs the validity of Duty Credit Scrips under the Target Plus Scheme (TPS), setting a 24-month limit for utilization. The Hon'ble Court ruled in favor of upholding the validity period, finding no illegality in the 24-month limit and stating that the prohibition of revalidation aligns with the Handbook's procedures. Emphasizing the Handbook's role in aiding the exercise of powers under the Foreign Trade (Development and Regulation) Act and the Foreign Trade Policy, the court held that the Director General of Foreign Trade did not exceed jurisdiction in prescribing the time period.

Therefore, as per the Policy Provision the revalidation of the Duty Credit Scrips under Target Plus Scheme is not eligible."

After going through the complete application and technical inputs of Policy-3, Committee has noted that the firm has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it was decided to maintain the rejection of the earlier decision of PRC Meeting No.30AM23 held on 17.01.2023 (P H Case No. 11).

(Action: Applicant)

Case No.02 M/s. Shiva International, Delhi

F.No.HQRPRCAPPLY0000801AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for not able to make S/bill online against Rebate of State and Central Taxes and Levies (RoSCTL).

Applicant's statement: We have 16 S/bills which we have not claim**ROSCTL** because some alert by customs on us that why our S/ bill not online on time after we clear alert we online our S/bill but we can't able to apply our ROSCTL claim so

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please kindly give us permission to claim our ROSCTL benefit of our 16 S/Bills.

Comments of PC-3 was also seen.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the case to PC-3 Division for detailed comments. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/ PC-3)

Case No.03 M/s. Larsen and Toubro Limited, Mumbai

F.No.HQRPRCAPPLY00004683AM23

Meeting No.18AM25 held on 09.10.2024

Subject: Request for issue of MEIS Licence where payment received but eBRCs uploaded after prescribed last date of filing MEIS Application.

Applicant's statement: We request relaxation to claim Merchandise Exports from India Scheme (MEIS) benefit where payment received but e-BRCs uploaded by the bank after prescribed last date of filing MEIS applications. Please approve our request for issue of Merchandise Exports from India Scheme (MEIS) Licenses. File No. : MUMPYMTXEMPS00002750AM23 submitted to Addl. DGFT, Mumbai.

Comments of PC-3 was also seen.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those shipping bills whose realization has happened within time and e-BRCs have been uploaded by the bank after stipulated time. It also decided that no cut would be imposed on the entitlement. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

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

Case No.04 M/s. Larsen and Toubro Limited, Mumbai

F.No.HQRPRCAPPLY00004684AM23

Meeting No.18AM25 held on 09.10.2024

Subject: Request for issue of MEIS Licence where payment received but eBRCs uploaded after prescribed last date of filing MEIS Application.

Applicant's statement: We request relaxation to claim Merchandise Exports from India Scheme (MEIS) benefit where payment received but e-BRCs uploaded by the

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bank after prescribed last date of filing Merchandise Exports from India Scheme (MEIS) applications. Please approve our request for issue of MEIS Licence. File No.: MUMPYMTXEMPS00002748AM23 submitted to Addl. DGFT, Mumbai.

Comments of PC-3 was also seen.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those shipping bills whose realization has happened within time and e-BRCs have been uploaded by the bank after stipulated time. It also decided that no cut would be imposed on the entitlement. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

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

Case No.05 M/s. Larsen and Toubro Limited, Mumbai

F.No.HQRPRCAPPLY00004707AM23

Meeting No.18AM25 held on 09.10.2024

Subject: Request for 1 Erroneous selection of Declaration of Intent 2 payment received but eBRCs uploaded after prescribed last date of filing MEIS Application.

Applicant's statement: We request relaxation to claim Merchandise Exports from India Scheme (MEIS) benefit 1) Where MEIS Declaration of Intent was erroneously selected as NO instead of YES while filing the Shipping Bill, We request you to kindly condone the same. 2) Where payment received but e-BRCs uploaded by the bank after prescribed last date of filing MEIS applications. Please approve our request for issue of Merchandise Exports from India Scheme (MEIS) Licenses. File No. : MUMPYMTXEMPS00002749AM23 submitted to Addl. DGFT, Mumbai.

Comments of PC-3 Division was also seen.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those shipping bills whose realization has happened within time and e-BRCs have been uploaded by the bank after stipulated time. It also decided that no cut would be imposed on the entitlement. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

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

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Case No.06 **M/s. Rameshwar Cold Storage, Gujarat**

F.No.HQRPRCAPPLY0000761AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for opted for Amnesty Scheme of our 5% EPCG License no 0830001909 dt 23.02.2007 obligation for 12 years.

Applicant's statement: This is with the reference to mail done on 11.04.2024 opted for Amnesty Scheme, we once again request you to look in to the matter and expertise as soon as possible to regularized our case as we have also paid Duty as per PN-2 dt 01.04.2023 before 31.03.2024. We have availed EPCG License no 0830001909 but were could not able to complete export obligation therefore we have opted for AMNESTY Scheme, As per our communication with RA Ahmedabad, it has come to our attention that our Amnesty application as per PN 2 dated 1/4/2023 has been rejected (copy enclosed), due to our inability to file the application in stipulated time frame,. We understand that this rejection is primarily due to the application being submitted after the designated deadline of December 31, 2023 for which we have submitted a Representation to RA Ahmedabad concerning the technical error encountered during the filing of our Amnesty Scheme application under EPCG License No. 0830001909. RA Ahmedabad has initiated the process of seeking clarification from Headquarters regarding the acceptance of applications submitted after the deadline of December 31, 2023 (copy enclosed). We wish to bring to your attention that despite our earnest efforts, we encountered technical difficulties during the submission process of the Amnesty Scheme, resulting in the delay of our application. A ticket was promptly raised on December 26, 2023, with reference number 202312255936 to address this issue. We have attached a copy of the AUDIT log for your reference, which outlines the technical error encountered (copy enclosed). Furthermore, we received correspondence from dgftedi@nic.in, indicating acknowledgment of the raised ticket and proposing a troubleshooting meeting to resolve the matter (copy enclosed). Unfortunately, despite our diligent efforts to rectify the issue, we were unable to submit our application before the specified deadline. In light of these circumstances, we kindly request your assistance in reconsidering our Amnesty application and conveying to RA Ahmedabad the extenuating circumstances surrounding the delay. We firmly believe that our inability to meet the deadline was solely attributed to the technical challenges we encountered, as evidenced by the raised ticket and correspondence with dgftedi@nic.in. We have full faith in your understanding and discretion in this matter and trust that you will facilitate the acceptance of our Amnesty application.

Comments of EGTF was also seen.

Decision: The Committee heard and examined the case and discussed the matter at length. After detailed discussion on justification furnished by the firm, Committee observed that there is merit in the case. Accordingly, it decided to accede to the request and consider to allow the Amnesty application against EPCG License No. 0830001909 dt 23.02.2007. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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(Action: Applicant/ RA Ahmedabad)

Case No.07 M/s. Emars Mining & Construction Pvt Ltd, Kolkata

F.No.HQRPRCAPPLY0000787AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request to condone for procedural lapse of not mentioning EPCG License No. and date on the Shipping Bills against the EPCG Authorization No. 0230002456 Dated 04.07.2007 issued from File No. 02/21/021/00191/AM08 of RA Kolkata under relaxation of policy and procedure in terms of Para 2.59 of FTP.

Applicant's statement: In respect of Shipping Bill GP 280/10 dated 15.09.2010 to be considered against fulfillment of E.O against EPCG Authorization Nos. 0230002456 dated 04.07.2007, there was a procedural lapse of not mentioning EPCG License No. and date on the Shipping Bills relating to exports effected for fulfillment of Export Obligation. Further, Since, the export product being Iron Ore of different size and grade/ Iron ore fines, the same did not attract any other benefit under the EXIM policy/ FTP like Duty free advance Authorization/ DEPB/ Drawback or under any other scheme, hence, we had not availed of any other exim benefit against the aforesaid Shipping Bill. But we being the manufacturers / miners, the product exported under the said shipping Bills was manufactured by using the imported machinery under the respective EPCG Authorization. Regional DGFT office of Kolkata, did not take any step for redemption of E.O. against our application for redemption filed on 02.12.2022. They neither issue the EODC nor gave any reason towards not taking any action. Instead they asked us to approach the EPCG Committee. Subsequently we approached the EPCG Committee in the above matter for resolution of the problem under their File reference No. HQREPCGPRAPP00000552AM24, but the said 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 of the applicant. EPCG Committee did not pass any reasoned order at the time of rejecting our application. The decision of the EPCG Committee is very cryptic and unreasonable. They need to have considered the fact that, the applicant has fulfilled its export obligation completely, but did not take any other benefit under any other scheme of the FTP, since the same was not available against export of Iron ore/ Iron ore fines. They further need to have considered the provisions made in the Policy Circular No.7 dated. 11.07.2002, published by the Government of India in order to give relief to the genuine exporter. The applicant has no option left, but to request for the review of the decision of the EPCG Committee. The Company, makes a generous request to the EPCG Committee to condone the procedural lapse of not mentioning EPCG License No. and date on the Shipping Bills relating to exports effected for fulfilment of Export Obligation and may kindly allow exports made under Shipping Bill GP 280/10 dated 15.09.2010 towards fulfillment of Export Obligation against EPCG Authorization No. 0230002456 dated 04.07.2007 in terms of provision of Policy Circular 7 dated 11.07.2002. Your kind consideration and positive action in the matter would be highly appreciated.

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RA report was also seen.

Decision: The Committee heard and considered the case on the basis of the submission made by the applicant. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.08 M/s. Kobelco Industrial Machinery India Private Limited, Kanchipuram

F.No.HQRPRCAPPLY00007892AM24

Meeting No.18AM25 held on 09.10.2024

Subject: Request for Requesting for extension of relaxation provided in Circular No: 39/2015-20 dated 7th June 2022 for this specific case against Advance Authorisation No. 0410161651/3/03/00 dated 25.02.2016.

This is a defer case of PRC Meeting No.32AM24 held on 13.03.2024 (Case No.46) wherein Committee decided to refer to PC-IV Division for examination.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. In this review application the applicant stated that they had obtained a Quantity based AA against a purchase order from SEZ Unit for the manufacture and supply of BB430 Mixer to ATC Tires Pvt. Ltd. They have imported items duty free and completed the assembly and dispatched the equipment to SEZ Unit. By oversight they have not generated the "Bill of Export (BOE)" for this shipment, but they have got endorsement of the ARE-1 from the SEZ customs officer and central excise. They have done a value addition of 97% in this case against stipulated FTP guidelines of 15% and added huge liability their business. PRC rejected their request twice. Subsequently, they have approached MEPZ Chennai again to covert the BOE and they have not received any response. They have also sought advice from Zonal DGFT Chennai on this case. The earlier PRC decision cannot be implemented for the following reasons:

1. SEZ/MEPZ has confirmed conversion of BOE under a scheme to another for this case is not possible.
2. Zonal DGFT Chennai has confirmed that the BOE what they are trying to covert cannot be accepted as the supply has been done beyond the export obligation period.

They have fulfilled EO under this AA in full and have been following the procedure of filing the BOE for multiple supplies made to SEZ unit. DGFT Policy Circular No.39/2015-20 dated 7th June 2022 has relaxed the provision of submission of BOE as an evidence of EO for supplies made to SEZ units under AA scheme prior to 01.04.2015. Hence they are requesting to consider the non-generation of Bill of export as an unintentional procedural lapse and ARE-1 endorsed by SEZ customs as the proof of export for their supply made for fulfillment of export obligation against Advance Authorization No.0410161651 dated 25.02.2016.

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Comments of PC-IV was also seen.

Decision: The Committee heard and considered the case on the basis of the submission made by the applicant. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.09 M/s. CCL Products (India) Limited, Andhra Pradesh

F.No.HQRPRCAPPLY00004555AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request to allow the company to file said applications manually for obtaining MEIS benefits by relaxing the para 3.04 (a) read with para 9.2 of FTP prospectively against MEIS Scrip.

Applicant's statement: CCL Products (India) Limited, was established in the year 1994 and producing the finest and most exquisite Instant coffee in the world. Companies? strength lies in their strong infrastructure and a global clientele base in over 90 countries. The past 3 decades have led them to evolve into the largest instant coffee exporter across the globe. The Company is accredited with Four-star Export House and AEO status. Being an 100% EOU,the Company was eligible for MEIS scheme benefits on export of Instant Coffee and other products.(MEIS serial No of ?instant Coffee is 643 & 644 of Appendix 3B The Company here under furnishing some of the important changes on MEIS scheme. a. DGFT vide Trade Notice: 03/2020-21Dated: 15th April, 2020 notified that With approval of the RoDTEP scheme by Cabinet on 13th March 2020, to replace the ongoing MEIS scheme and Benefits under MEIS will be available only up to 31.12.2020; b. DGFT vide Trade Notice No. 08/2021-22 Dated: 08th July 2021 informed that issuance of benefits/scrips under MEIS, SEIS, ROSL and ROSCTL Schemes would be on hold for a temporary? period due to changes in the allocation procedure. c. DGFT vide Notification No: 26/2015-2020 dated 16th September 2021 announced the last date for submitting online applications stands revised to 31st December 2021 for the MEIS (for exports made in the period (s) 01.07.2018 to 31.03.2019, 01.04.2019 to 31.03.2020 and 01.04.2020 to 31.12.2020) d. DGFT Vide Trade Notice No. 22/2021-20220 dated 2.11.2021 announced revised last date for making online applications under MEIS/SEIS/ RoSL/RoSCTL schemes. Exporters may kindly note that after 31.12.2021, the Online IT system will not be operational and no applications/claims under the mentioned schemes can thereafter be submitted. e. DGFT vide NOTIFICATION NO. 53/2015-2020 dated 01st February, 2022 the last date for submitting online applications stands revised to 28th February 2022 for MEIS (for exports made in the period (s) 01.07.2018 to 31.03.2019, 01.04.2019 to 31.03.2020 and 01.04.2020 to 31.12.2020), f. DGFT vide Notification No. 15/2015-20 dated 01st July, 2022 allowed the last date of submitting applications under MEIS , for exports made in the period 01.09.2020 to 31.12.2020, has been

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extended upto 31.08.2022 and removed late cut provisions under para 9.2 of HBP. The Directorate General of Foreign Trade (DGFT), on July 23, blocked the MEIS module from accepting new applications for shipping bills with let export order (LEO) beginning April 1, 2020, to limit the issuance of any more scrips. The company tried to file applications online and Several times due technical glitch in DGFT?s online Portal for Submission of MEIS Claims the company has been restricted to file applications on the portal and there were no intimations by way of trade notice regarding blocking or opening the portal for filing MEIS applications For exports having already been carried out for the period from 07th March, 2019 till the date of the impugned notification was notified ? exporters would have already factored in and priced exports in line with MEIS benefits. Now, given that it is held that impugned notification could not have been given effect retrospectively, it follows that the benefit should be disbursed to all bona fide applicants,. The abrupt termination of the MEIS benefit through the impugned notification has inflicted significant financial harm.. The retrospective implementation of the impugned notification is unlawful and in violation of established legal principles. The Foreign Trade (Development and Regulation) Act, 1992 neither empowers the Central Government to introduce a policy with retrospective effect nor to amend it retrospectively. In this regard, reliance is placed on the judgments rendered by the Hon'ble Supreme Court in Union of India v. Asian Food Industries, and Director General of Foreign Trade v. Kanak Exports, the decision Malik Tanning Industries v. Union of India, and of the Bombay.

Comments of PC-3 Division was also seen.

Decision: The Committee heard and considered the case on the basis of the submission made by the applicant. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.10 M/s.Data Ingenious Global Limited, Jaipur

F.No.HQRPRCAPPLY00004687AM23

Meeting No.18AM25 held on 09.10.2024

Subject: Request for application window not allowed to Submit MEIS Request against MEIS Scrip No. 23064900.

Applicant's statement: In reference to above subject we wish to submit that we are engaged in export of goods- Rapeseed Extraction Meal and Caster Extraction Meal, and as per the MEIS (Merchandise Exports from India Scheme) these products are eligible under export incentive as per Table -2 of Appendix 3B- MEIS Schedule with 5% rate. We have exported the above goods during F.Y. 2020-21, with considering in mind Trade Notice 03/2020-21 dated 15.04.2020 issued by DGFT and total export made for the Rs.27.97 Crore and eligible for incentive for Rs.1.40 crore. Please note when we tried to apply online portal for the eligible incentive, there is message reflected on website as below: ?You are NOT eligible

Sanjay

to apply for the selected period as You have not made any exports during the LEO Date Period from 01.09.2019 to 31.08.2020.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to defer the case and to refer the case to PC-3 Division for examination after calling documents. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/ PC-3)

Case No.11 M/s. Nagesh Classic, Ludhiana

F.No.HQRPRCAPPLY00007951AM24

Meeting No.18AM25 held on 09.10.2024

Subject: Request for MEIS and RoSCTL benefits against 45 shipping bills.

Applicant's statement: Request for allow us MEIS and RoSCTL benefit against 45 Shipping Bills of Knitted Readymade Garments and extend the validity period of 4 Scrips as per Para 2.59 FTP-2023. 4- We have filled the application through online system, but could not submit our following MEIS & RoSCTL 4 Duty Credit Scrips through to DGFT Portal as our IEC No. 3001004592 was placed DEL status during the validity period of MEIS & RoSCTL submission from January, 2018 to October, 2020 , so we were unable to submit the MEIS & RoSCTL application with eligible incentive amount to the DGFT portal.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and decided to refer to EGTF for examination and to re-confirm the abeyance period allowed to firm for the DEL period. After which case would be brought back to PRC for a decision.

(Action: Applicant/ EGTF)

Case No.12 M/s. Dhwani Polyprints Private Limited, Mumbai

F.No.HQRPRCAPPLY00008240AM24

Meeting No.18AM25 held on 09.10.2024

Subject: Request for Revalidation of Advance Licence - review against Advance Authorization No. 0311015966 dated 29.06.2022.

Applicant's statement: Advance Licence no.- 0311015966 dated 29.06.2022 Dear Sir, We refer to minutes of PRC meeting which read as ?The committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that authorization had already been redeemed. Accordingly, it decided to reject the case. We wish to draw your attention to our application wherein we have opted for Personal hearing and paid the necessary fee in terms of Para 2.60 of FTP 2023. We were not offered the chance to present our case in person before the PRC. Our case was decided

Sanjay

unilaterally without giving us hearing. Moreover it seems that our written submission was not understood properly by the committee. The case was about our inability to execute the earlier acceptance of PRC in the same case which read as "The committee went through the justification made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed revalidation for a further period of 6 months from the date of endorsement against advance authorization no 0311015966 dated 29.06.2022. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.? The EDI modules limitation caused a bottleneck which was beyond our control and hence we were forced to approach the PRC again. We are once again enclosing earlier and current minutes for your ready reference with a prayer to give us personal hearing.

Comments of EGTF was also seen.

.**Decision**: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

(Action: Applicant)

Case No.13 M/s. Dhwani Polyprints Private Limited, Mumbai

F.No. HQRPRCAPPLY00008236AM24

Meeting No.18AM25 held on 09.10.2024

Subject: Request for Revalidation of Advance Licence - review against Advance Authorization No. 0310838416 dated 22.09.2020.

Applicant's statement: Advance Licence no. -0310838416 dated 22.09.2020 Dear Sir, We refer to minutes of PRC meeting which read as ?The committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that authorization had already been redeemed. Accordingly, it decided to reject the case.? We wish to draw your attention to our application wherein we have opted for Personal hearing and paid the necessary fee in terms of Para 2.60 of FTP 2023. We were not offered the chance to present our case in person before the PRC. Our case was decided unilaterally without giving us hearing. Moreover it seems that our written submission was not understood properly by the committee. The case was about our inability to execute the earlier acceptance of PRC in the same case which read as ? The Committee went through justification provided by the applicant and discussed the matter at length and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement in the proportionate to the export already made against Advance Authorization No 0310838416 dated 22.09.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting? The EDI modules limitation caused a bottleneck which was beyond our control and

Sanjay

hence we were forced to approach the PRC again. We are once again enclosing earlier and current minutes for your ready reference with a prayer to give us personal hearing.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

(Action: Applicant)

Case No.14 M/s. Jindal Saw Limited, Delhi.

F.No.HQRPRCAPPLY00007364AM24

Meeting No.18AM25 held on 09.10.2024

Subject: Request for clubbing of Authorizations against Advance Authorization No. 0510332301 dated 22.08.2012, Advance Authorization No. 0510385527 dated 01.05.2014.

This is a defer case of PRC Meeting No.12AM25 held on 01.08.2024 (Case No.09) wherein Committee defer the case.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. For clubbing of subjected two Annual Advance Authorization, a relaxation of 2 months and 9 days in issuance of 2nd Annual Advance Authorization and 8 months relaxation in import made under 2nd Annual Advance Authorization is required from the condition laid down in Para 4.38 (iv) of HBP 2015-20 for regularization/redemption purpose only. As per first condition of para 4.38 (vi) of HBP only such authorizations shall be clubbed which have been issued within 18 months from the date of issue of earliest authorization. In the given case, 2nd Annual AA is issued on dated 01.05.2014 beyond permissible limit period 22.02.2014. A relaxation of 2 months & 9 days should be permitted to us. As per second condition para 4.38 (vi) of HBP upon clubbing only import made within 30 months from the date of issue of earliest authorization shall be considered. In the given case, last import in the 2nd Annual AA dated 01.05.2014 is made on 12.10.2015 beyond permissible limit period 22.02.2015. A relaxation of 8 months should be permitted to us.

As per Para 4.39(b) Validity of Advance Authorization for supplies under Chapter-7 of FTP shall be co-terminus with contracted duration of project execution or 12months from the date of issue of Authorization, whichever is later. For clubbing purpose restriction of 30 months is not logical.

As per Public Notice 40 dt. 12.02.2024 Authorization shall be clubbed which have been issued within 24 months from the date of earliest authorization. However the period of second condition of Para 4.36 (VI) of HBP with regard to import has not been being extended by the DGFT.

In our case where deemed export under project authority certificates are executed

Sanjay

more than 5 years, the restriction of 30 months period in import is not practical. PRC earlier granted similar relaxation of Para 4.36 for redemption/regularization purpose,

Decision: The Committee heard and reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it was decided to maintain the rejection of the earlier decision of PRC Meeting No.25AM24 held on 02.01.2024 (Case No. 29).

(Action: Applicant)

Case No.15 M/s. Saman Tea Private Limited, Kolkata

F.No.HQRPRCAPPLY00004522AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for waiver of Procedural requirement as per HBP against Advance Authorization No. 0211002795 dated 02.08.2022.

Applicant's statement: Due to the delay in receiving dispatch instruction from its foreign buyer, the company had sought extension of Export Obligation Period (EOP) with Application submitted for EOP extension on 03.02.24 for export of balance quantity of Blended Tea being 4,376 Kgs within the prescribed time. However, the application was not approved within the prescribed period being 15.03.24. The company had no alternative but to complete the export obligation by making the remaining export of 4,376 Kgs under Shipping Bill no. 9744972 dated 09.05.24. The company is also praying for regularization of Export Obligation for shipment made under shipping bill no. 9868916 dated 08.05.2023 due to the delay in receiving dispatch order from its foreign buyer, though the shipment being made within the time period of prescribed date of EOP with extension. The applicant is praying for regularization of export made after the expiry of Export Obligation period.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length anddecided to allow extension of Export Obligation Period for consideration of export made against SBs mentioned above against Advance Authorization No. 0211002795 dated 02.08.2022 subject to payment of composition fees as per Policy provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.16 M/s. Emerson Electric Company (India) Private Limited, Mumbai

F.No.HQRPRCAPPLY0000173AM24

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Meeting No.18AM25 held on 09.10.2024

Subject: Request for revalidation of Scrip against MEIS Scrip No. 0319269837 dated 09.01.2020.

This is a defer case of PRC Meeting No.14AM24 held on 13.09.2023 (Case No.03) wherein Committee decided to refer the case to PC 3 for examination. The applicant may provide more documents/ proof regarding difficulty faced by them to PC 3 . Thereafter the case may be brought back to PRC for taking the decision.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have transferred the duty scrips to M/s. Emerson Process Management India Pvt. Ltd. holding and have accordingly raised their invoice no.2020100001 dated 11.12.2020 and received the payment against such invoice on 06.04.2021, pending online transfer of the scrip to them. Since March 2021, they have been trying to transfer the aforesaid MEIS scrip through the "Scrip Management System" in DGFT online portal. However, initially, they were informed by the office of DGFT that the scrip was not able to be transferred as the system did not allow transfer of scrip through a difference DSC than that which was used for applying for these scrip. Also the DSC of the director which was used to apply for the scrip had expired by the time they could use it for transfer and they were using a valid DSC of the authorized signatory while transferring the duty credit scrip. They were relentlessly following up with DGFT through online tickets and also by meeting the helpdesk. Then they also tried to transfer the scrip using Aadhar based verification system. Due to all these issues, the validity of the said scrip got expired on 09.01.2022 and due to the technical glitches / issues; they were not able to transfer the scrip online. Hence, they are requesting for revalidation of MEIS scrip no.0319269837 dated 09.01.2020 for the period of six months.

Comments of PC-3 was also seen.

<u>Decision</u>: The Committee heard and reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it was decided to maintain the rejection of the earlier decision of PRC Meeting No.02AM23 held on 13.04.2022 (Case No. 18).

(Action: Applicant)

Case No.17 M/s. Rajiv Plastics Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00007220AM24

Meeting No.18AM25 held on 09.10.2024

Subject: Request for revalidation of AA No.0311009129 dt. 02.12.2021.

Applicant's statement: I am writing to bring to your attention a critical issue

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concerning our recent export activities under advance license. Due to a technical fault, we have been encountering discrepancy in the value and quantity specified in the license and also in licence transfer to customs. This issue was highlighted number of times to regional authorities in personal meeting but solution have been elusive. Finally, matter was escalated to DGFT, Delhi who was kind enough to immediately refer it to Addl. DGFT who interacted with NIC, Delhi and RA, Mumbai to resolve the issue. Following that initiative in about 45 days the technical issue got resolved. However, in the intervening period the said licence has expired. 1. AA No. 0311009129 Date 02/12/2021 // File no. 03AA040130580AM22 RPPL Thank you for your understanding and cooperation.

Report from RA was also seen.

<u>**Decision**</u>: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to refer the case to EGTF Division for detailed comments. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/ EGTF Division)

Case No.18 M/s. Rajiv Plastics Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00007218AM24

Meeting No.18AM25 held on 09.10.2024

Subject: Revalidation of DFIA No. 0311007428 dated 02.10.2021

Applicant's statement: I am writing to bring to your attention a critical issue concerning our recent export activities under advance license. Due to a technical fault, we have been encountering discrepancy in the value and quantity specified in the license and also in licence transfer to customs. This issue was highlighted number of times to regional authorities in personal meeting but solution have been elusive. Finally, matter was escalated to DGFT, Delhi who was kind enough to immediately refer it to Addl. DGFT who interacted with NIC, Delhi and RA, Mumbai to resolve the issue. Following that initiative in about 45 days the technical issue got resolved. However, in the intervening period the said licence has expired. 1. AA No. 0311007428 Dt. 02/10/2021 // File no. 03AA040108106AM22 RPPL To mitigate the impact on our business, we kindly request your intervention for the revalidation of the expired license for a period of six months. Attached to this email are the relevant documents, including the communication with NIC-DGFT, which highlight the ongoing efforts to rectify the situation. We appreciate your understanding of the urgency of this matter and request your favorable consideration for the requested policy relaxation. Your prompt attention to this request will be immensely beneficial in ensuring the continuity of our export activities. We are hopeful for a swift resolution under your esteemed guidance. Thank you for your understanding and cooperation.

Sanjay

Report from RA was also seen.

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

(Action: Applicant/ EGTF Division)

Case No.19 M/s. Rajiv Plastics Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00007221AM24

Meeting No.18AM25 held on 09.10.2024

Subject: Re-validation of Authorization/Certificate of AA No. 0311007550 dated 07.10.2021.

Applicant's statement: I am writing to bring to your attention a critical issue concerning our recent export activities under advance license. Due to a technical fault, we have been encountering discrepancy in the value and quantity specified in the license and also in licence transfer to customs. This issue was highlighted number of times to regional authorities in personal meeting but solution have been elusive. Finally, matter was escalated to DGFT, Delhi who was kind enough to immediately refer it to Addl. DGFT who interacted with NIC, Delhi and RA, Mumbai to resolve the issue. Following that initiative in about 45 days the technical issue got resolved. However, in the intervening period the said licence has expired. 1. AA No. 0311007550 Date 07/10/2021 // File no. 03AA040108285AM2.

Report from RA was also seen.

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

(Action: Applicant/ EGTF Division)

Case No.20 M/s. Synthetic Packers Private Limited, Bengaluru

F.No.HQRPRCAPPLY00004389AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for closure of Authorizations against Advance Authorization No. 0710111104 dt.08.02.2017.

Applicant's statement: We would like to inform you that we have completed export obligation before the pre import Condition as per Trade Notice No:07/2023-24 dated 08.06.2023 Implementation of Hon'ble Supreme court direction in judgment date 28.04.2023 in matter of Civil Appeal no.290 of 2023 relating to per-import condition. On the above documents submission we hereby request to give the clarification for Pre Import Condition it is not applicable for this licence at the

Sanjay

earliest. Trade Notice no:27/2023 date 25.09.2023.

Comments of PC-4 was also seen.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that it is not a PRC matter.

(Action: Applicant/ Customs)

Case No.21 M/s. Eastman Auto & Power Limited, Delhi

F.No.HQRPRCAPPLY0000837AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for reopening of DGFT portal for MEIS against 7 MEIS Scrip Numbers.

Applicant's statement: During the period of Covid lockdown in 2020, our team encountered recurring technical issues while applying for MEIS credits. These issues persisted, leaving our applications incomplete on the DGFT portal. As a result, with the portal's closure, the team could not conclude these applications. To provide an overview of our company, Eastman Auto and Power Limited, we take pride in being recognized as a Three Star Export House by the DGFT and maintaining memberships in coveted organizations such as the Federation of Indian Export Organizations, Delhi Chamber of Commerce, etc. and are continuously striving to maximize the exports from India bringing in foreign reserves and contribute to the overall GDP of the nation.

Comments of PC-3 was also seen.

Decision: The Committee heard and considered the case on the basis of the submission made by the applicant. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.22 M/s. Steel Authority of India Ltd, Kolkata

F.No.HQRPRCAPPLY00005760AM24

Meeting No.18AM25 held on 09.10.2024

Subject: Request for re-credit and Revalidation of MEIS Scrip No. 0219057005 dated 07.08.2018.

This is a defer case of PRC Meeting No.33AM24 held on 22.03.2024 (Case No.40) wherein Committee refer the case to EGTF Division for resolution.

Applicant's statement: The matter was taken up. The entire submission made by

Sanjay

the applicant was gone through. The applicant stated that SAIL has paid basic customs duty(BCD), Social Welfare surcharge and IGST of Rs. 5,14,479.70/- through MEIS script vide license No. 0219057005 dt 07/08/2018.This customs duty was paid by SAIL in December 2018 towards import of Lance Tip for Converter-C of Korean Origin for SAIL Rourkela Steel Plant (RSP). Exemption of duty for import of goods from Korea as per the agreement i.e. Korea-India Comprehensive Economic Partnership Agreement, 2006 was not granted by customs due to non-availability of preferential certificate of origin(COO) at the time of importation and full BCD was paid in the form of MEIS script No. 0219057005 dated 07/08/2018. Subsequently when COO was made available by the supplier to SAIL, the same was submitted to customs against which customs authorities have issued the Refund order in Dec 2021. The refund order had mentioned the refund of the customs duty paid through to be credited to SAIL and since the amount was paid through MEIS script the same needs to be re-credited to the MEIS license. They have been following up with Additional DGFT Kolkata & DGFT New Delhi from 2021 onwards, for re-credit of MEIS with multiple visits and after regular follow-ups they were advised to take up customs if DGFT increases the validity of the said script. Customs authorities have confirmed that mere extension of script validity will not suffice as the MEIS value in the license no: 0219057005 dt 07/08/2018, is Zero. So the amount of Rs. 5,14,479.70/- needs to be re-credited first along with extension of script validity. When DGFT HQ, New Delhi was approached with the feedback of customs in which they have advised to approach the matter with Policy Relaxation Committee as this is a special case which is not currently covered in the Trade Policy / Hand Book of procedures. Hence they are requesting to allow for Re-credit as per customs order & Extension of Validity of script (for six months) so that MEIS value of Rs. 5,14,479.70/- can be used further.

Comments of EGTF was also seen.

Decision: The Committee heard and considered the case on the basis of the submission made by the applicant. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.23 M/s. Radhey International, Delhi

F.No.HQRPRCAPPLY0000802AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for ROSCTL claim of our 16 S/BILL.

Applicant's statement: We have 16 S/bill which we have not claim ROSCTL because some aert by customs on us that why ours S/bill not online on time after we clear alert we online our S/bill but we can't able to apply our ROSCTL claim so please kindly give us permission to claim our ROSCTL benefit of our 16 S/bill.

Sanjay

Decision: The Committee having examined the case on the basis of the submission made by the firm and discussed the matter at length and observed that there may be merit in the case. Accordingly, it decided that PC3 may examine the date of transmission of shipping bills to DGFT server and resolve the matter accordingly. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ PC-3 Division)

Case No.24 M/s. A.I. Consultancy and Services Private Limited, Pune

F.No.HQRPRCAPPLY0000617AM24

Meeting No.18AM25 held on 09.10.2024

Subject: Request for revalidation of Scrip against SEIS Scrip No. 3111001895 dated 16.12.2022.

Applicant's statement: The SEIS Scrip No. 3111001895 wrongly issued by RA on 16.12.2022 Validation date of Authorization is wrongly mentioned 17.03.2022 on Authorization by RA. We required valid SEIS Scrip. Kindly help us to issue validated SEIS Scrip. We attatched Wrongly issued scrip for your reference. Regards A.I. CONSULTANCY AND SERVICES PRIVATE LIMITED

Comments of PC- 3 Section was also seen.

Decision: The Committee heard and went through the statements made by the firm and decided to defer the case and refer it back to PC-3 Division for re-examining the matter. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/ PC-3 Division)

Case No.25 M/s. Best Value Chem Private Limited, Gujarat

F.No.HQRPRCAPPLY0000282AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for conversion of Advance Authorization issued under Para 4 07A to 4 07 or 4 12 vi against 11 Advance Authorization Numbers.

This is a defer case of PRC Meeting No.08AM25 held on 14.06.2024 (Case No.04) wherein Committee refer the case to PC-4 for its examination and resolution.

Applicant's statement: The matter was taken up. The entire submission made by the applicant was gone through. The firm have obtained some Advance Authorisations on same Ratio of Input under Para 4.07A i.e. under Self Ratification

Sanjay

Scheme and simultaneously obtained some Authorisations for same products under Para 4.07 self-declaration. However, the norms of the products are fixed under Para 4.07 by the Norms Committee on the lower side than the applied quantity. Hence, RLA directed to pay duty on the excess quantity as per norms in the matter of AA issued under Para 4.07A also. Hence, the firm wants conversion of the Advance Authorisations from Para 4.07A to Para 4.07 (self declaration) or Para 4.12(vi) (repeat basis) so that they may pay duty and close the case proportionate to the norms fixed by the NC in the matter of same product obtained under Self -declaration Scheme. We have already paid custom duty with interest to the Custom. Ra has advice to approach PRC. Earlier the similar request of the firm is accepted by the PRC in its meeting No.23/AM23 dt.20.12.2022 (Case No.43). Hence, they requested to kindly allow the conversion of these Authorisations for closure.

Comments of PC-4 was also seen.

Decision: The Committee heard and examined the justification made by the applicant and discussed the matter at length and it decided to seek a detailed report from RA, Vadodara for taking the decision.

(Action: Applicant/ RA Vadodara)

Case No.26 M/s. Nazareth Metals, Mumbai

F.No.HQRPRCAPPLY00007889AM24

Meeting No.18AM25 held on 09.10.2024

Subject: Request for closure of Authorizations against Advance Authorization No. 0310277524 dated 28.06.2004.

This is a review case of PRC Meeting No.13AM24 held on 31.08.2023 (Case No.21) wherein Committee reject the case.

Applicant's statement: It will be seen that we have exported 61041 KG of Copper based alloy ingots and the import entitlement is 50515 KG of copper scrap. We have imported 50330 KG of copper scrap and hence there is excess balance of 185 KG of copper scrap. The RLA has raised demand for excess copper scrap which is incorrect and we have clarified the same but regret till date we have not received the EODC from the RLA. We request your good office to kindly intervene in the matter and do the needful as deem fit by your office.

Report from RA, Mumbai were also seen.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to defer the matter and ask RA for comments on the point that if the condition disallowing clubbing of cases prior to 31.03.2009 is relaxed in this matter, whether the AA will get closed.

(Action: RA Mumbai/ Applicant)

Case No.27 M/s. Janvi Gems, Surat

F.No.HQRPRCAPPLY00007941AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for condonation of export of 693.607 gms Gold Jewellery beyond the prescribed limit of 90 days.

Applicant's statement: We are an exporter of Diamond Studded Gold Jewellery for more than 4 years and have procured 6500.00 Gms of Gold from Nominated agency i.e. Diamond India Ltd for export of Diamond Studded Gold Jewellery. The first date of procurement of Gold from Nominated agency was 19.10.2023 and last date was 09.07.2024 for 1500.00 gms in 5 trances. Against this we have made exports for total quantity of 6054.184 gms vide SB 3749311 dt 04.09.2024 and 2014680 dt 28.06.2024 and balance would be exported shortly within 90 days. There is around 15 days delay beyond permissible 90 days for 693.607 gms gold procured via DIL Invoice No OX24100SUR181 dt.22.05.2024. In case, Gold Jewellery designs are finally approved by foreign buyer in first stage the first lot may get ready and dispatched between 45-60 days however in this case there were more than 200 items of average 15-20 gms each so it took many rounds/discussions for final approval of all products and order confirmation. However, we have made most exports within permissible 90 days, but some went beyond 90 days in our total export. The exports percentage made within 90 days is around 89.33% i.e. 6054.184 gms and beyond 90 days is 10.67% i.e. 693.607 gms. The 15 days delay in export of 693.607gms of total export quantity of 3360.208 gms is on the ground of more time taken by foreign buyer in final approval of designs which is beyond our control. Further, it took lot of time, efforts and energy to convenience and fulfil this order by regularly being in touch with the overseas buyer and if policy relaxation is not granted then we would incur huge loss for doing this export transaction. Hence, we are requesting for condonation of delay of 15 days for regularization of 693.607 gms of gold exports already made beyond permissible limit of 90 days.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that the applicant is facing a difficulty beyond their control. Accordingly, it was decided to accede to the request and allowed condonation of delay of 15 days beyond 90 days permissible period for export of gold jewellery from the date of procurement of gold from Nominated Agency.

(Action: Applicant/ Customs/ Concerned Nominated Agency/ GJEPC)

Case No.28 M/s. Shree Jay Jagdamba Flanges Private Limited,

Sanjay

Mumbai

F.No.HQRPRCAPPLY00007945AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for extension of EOP against Advance Authorization No. 0310832547 dated 01.11.2019.

Applicant's statement: We, Jay Jagdamba Flanges (JJF), request an extension of the export obligation period for Advance Authorization No. 0310832547, dated 01.11.2019, which permitted us to import SS scrap for the export of SS Bright Bars. Due to our interconnected operations with Jay Jagdamba Ltd. (JJL), our production was severely impacted by a customs seizure and other disruptions faced by JJL. These issues, compounded by the COVID-19 pandemic, delayed our ability to fulfill the remaining export obligation, despite completing 40% of it. In light of the recent extension granted to JJL in case no. 38 of PRC Meeting 06/AM24 dated 30.05.2024, we respectfully request a similar extension to fulfill our remaining export obligations. Enclosures Encl 0 Cover Letter Encl 1 PRC request of the related company Encl 2 PRC decision allowing EOP extension and other relaxation Encl 3 List of directors of both companies Encl 4 Export-Import statement

Decision: The Committee heard and went through the statements made by the firm and decided to seek further clarification from the firm regarding compliance of procedure for job working from JJL.

(Action: Applicant)

Case No.29 M/s. Mepro Pharmaceuticals Private Limited, Gujarat

F.No.HQRPRCAPPLY00007856AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for extension of EOP against Advance Authorization No. 0310816041 dated 29.09.2017.

Applicant's statement: 1. Product was initiated in Oct 2017 based on the confirmed purchase order from the client. 2. The project / manufacturing was based on the technology provided by the marketing authorization holder in United Kingdom. Before starting for commercial order manufacturing we had to take smaller trials to ensure that the product process as prescribed / described in the technical documents from the client is feasible at our end and the end result product is meeting all the requirements as mentioned in the technical documents. 3. The trails were conducted on receipt of the imported raw material under advance authorization no 0310816041 Dtd.29.09.2017 4. Prior to technology transfer to us in INDIA, this product was manufactured in EUROPE. 5. During the trials of the product we had some technical difficulty in the product, the hardness of the tablets were not as per specified limits 6. As the product was registered with the specification as per the technology transfer documents, the changes in the

Sanjay

specification was not permitted. 7. We referred this matter to marketing authorization holder from whom we had received the technology transfer documents for their assistance to resolve the same (Pl find copy of email dtd. 14th Nov 2018 for the same for your reference) 8. The matter was investigated and found that we need to check the specification of the raw material used for the product (mail dtd 18th Mar 2019) 9. We were continuously following up with the raw material supplier for the change of specification (if any) for the material supplied to us (pl refer to mail dtd. 10th Apr 2019) 10. We received reply from the raw material manufacturer on 18th April 2019 stating that the material was complying as per JULY2007 DMF and they had submitted updated DMF to UK authorities and informed marketing authorization holder for the list of changes incorporated (mail dtd. 18th Apr 2019) 11. Based on the documents the raw materials got technically cleared on 7th June2019 (Pl refer to the mail of 7th June 2019) 12. Again on 9th July 2019 , based on the revised specifications of the raw material there were some limit variation of Sulphated ash in the raw material which required attention prior to manufacturing 13. On resolving the issue of the raw material our focus shifted to packing material development , which was reminded to all concerned time to time. 14. One of the key primary packing material was the printed foil , which was required to be of certain specification of coating. For almost 2 - 3 months we contacted many INDIAN vendors for supply of foil with our specification and we could not succeed as no manufacturer we contacted had that facility available with them 15. Finally we contacted the manufacturer CONSTANTIA in UK for the development and supply of the foil and they agreed to supply the same (please refer mail dtd, 17th Dec 2019) 16. On 19th FEB 2020 , all the development at MEPRO was completed and documents were submitted to Marketing authorization holder for their review and approval from the concerned authority so that we can start commercial manufacturing 17. Due to COVID situation from MAR 2020 onwards our approval from UK, MHRA was delayed and it was received in FEB 2021 and based on the same we started our manufacturing activity and we exported finished product imported under advance authorization no ?0310816041 Dtd.29.09.2017 in Vide Shipping bill No.9658815 on 25th Mar 2021.

Decision: The Committee heard and considered the case on the basis of the submission made by the applicant. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.30 M/s. Kopran Research Laboratories Limited, Mumbai

F.No.HQRPRCAPPLY00007746AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for allow MEIS benefit against which eBRCs are uploaded late by bank against MEIS Scrip No. 1300000000 dated 23.11.2023.

Applicant's statement: The company is a leading manufacturer & exporter of

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Pharma-formulations and bulk drugs, exporting to various countries for the last 65 years. We have exported goods against 27 [Twenty Seven] shipping bills [Details furnished as under] and payments were received by bank well within the time. But eBRCs have been uploaded by the bank on DGFT portal, very late i.e. only after the expiry of prescribed time limit. In spite of our repeated reminders, bankers have delayed in uploading BRCs on online, which was beyond our control. But due to non-availability of eBRCs we could not submit our MEIS application in time i.e. before the prescribed time limit of 28.02.2022. & 31.08.2022 The last date for submission of online applications were 28.02.2022 & 31.08.2022 as per Notification No.53 dated 01.02.2022 & Notification No.15 Dated 01.07.2022 whereas all the said 27 eBRCs were uploaded by bank only after 28.02.2022 & 31.08.2022 as evident from the last column of the below table and also evident from the Sl.No.10 of bank realization certificate. We are attaching herewith detailed excel sheet showing SB No., date, LEO date, BRC date and date of BRC uploaded by bank to DGFT site etc. Sir, during this span of time, last date of submission of MEIS were expired and we could not file our application only due to the delay caused by Bankers, since they have uploaded above eBRCs on DGFT portal very late. Hence we request your good office to kindly allow us to obtain our MIES benefits against these shipping bills and oblige. We are attaching herewith copies of all eBRCs and shipping bills & excel sheet for your ready reference. We would like to seek Personal Hearing in this matter, in case it is not sorted out in the meeting.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those shipping bills whose realization has happened within time and e-BRCs have been uploaded by the bank after stipulated time. It also decided that no cut would be imposed on the entitlement. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

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

Case No.31 M/s. Kanishka Collection, Delhi

F.No.HQRPRCAPPLY00007745AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for shipping bills are not made available on DGFT website for Issuance of RoSCTL License under Chapter 4 of Foreign Trade Policy 2015-2020 (as extended time to time).

Applicant's statement: We had made exports of readymade garments vide Shipping Bills: S/B No. (1) 6775822 dated 07.09.2019, S/B No. 7071823 dated 20.09.2019, S/B No. 7408377 dated 05.10.2019, S/B No. 7717002 dated 19.10.2019, S/B No. 8439738 dated 22.11.2019, S/B No. 9891598 dated 25.01.2020, S/B No. 8929475 dated 13.12.2019, S/B No. 1423518 dated 15.02.2020, S/B No. 1423568 dated 15.02.2020, S/B No. 1532812 dated

Sanjay

20.02.2020, S/B No.1774678 dated 28.02.2020, S/B No. 2112397 dated 13.03.2020, S/B No. 2087148 dated 12.03.2020, S/B No. 2325396 dated 23.03.2020, S/B No. 2684854 dated 15.05.2020, S/B No. 6317427 dated 03.11.2020 under Scheme code 60 and drawback for all the shipping bills was also granted on time. Due to technical issue of DGFT/EDI online website our above shipping bills were not reflecting on DGFT Portal. We had emailed the concerned department addressing the issue on 13.01.2022 and requested to reflect our shipping bills on DGFT website as our shipping bills were not available on DGFT website. Furthermore, we waited for some time for the concerned department to take action on it but we had not received any reply from them. 2. Moreover, we requested the concern department through email sent on 15.03.2022 to look into our issue on an urgent basis because for availing RoSCTL benefit the last date was 15.03.2022 as per Notification 58/2015-2020 dated 07.03.2022. We had received reply from DGFT on 22.03.2022, where respected sir asked for shipping bill details in a tabular form. Page.We shared shipping bill details in tabular form with the designated officer of DGFT as requested. We waited for the reply from the concerned department. But we did not receive any reply till date. We would like to thank you for considering the above request and hope to hear from you soon. Furthermore, also enclosing shipping bills details and email correspondence for your kind referral.

Decision: The Committee heard and went through the statements made by the firm and decided to refer the issue to PC-3 Division for their comments in the matter. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/ PC-3 Division)

Case No.32 M/s. Ratnamani Metals and Tubes Limited, Ahmedabad

F.No.HQRPRCAPPLY00007742AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request For the Amendment/Enhancement Of Export/Import Qty / Value And Revalidation For Further Six Months From The Date Of Endorsement against Advance Authorization No. 0811004447 dated 22.03.2022.

Applicant's statement: We have made request for the Amendment to RA Ahmedabad for the Enhancement / Re-Fixation of Export/Import Qty and Value vide RLA file no. 08AB04007979AM24, DT. 24.02.2024, but the same is rejected under the reason that export made under the Suspended SION C-791. Our First Export was made on 22.03.2022 i.e. on the same day of Licence issue date and last Export on 21.09.2023 i.e. with in EO Period of 18 Months. Our Major Export 91.73% completed before SION suspended. Only 8.27% EO completed after Public Notice 19 of SION Suspension. we have continued to export under the AA till the EO Period to regularize the import already made under Licence We have made 90% of actual Import before SION Suspended, and to regularize the Import already made it is necessary to export under the AA even after the SION suspended SION was suspended with immediate effect vide PN 19 , dt 27.07.2022 and it is not clarified in the Public Notice that export / Import is not permissible

Sanjay

under the existing AA already issued under SION C-791. Sir, we have made our Export /Import as per the Terms and conditions stipulated under the AA with in EO Period and we are not asking for EO period extension under the suspended SION, we are requesting for the Enhancement /Re-Fixation of Qty/Value as per actual export made under the AA. Sir, we humbly request your good office to instruct the RLA office to regularize the export made under the AA, and issue amendment /Enhancement of Export /Import Qty and Value as per the Actual Export Made. Sir. from 24th Feb to 14th March our Authorization was under amendment with RLA and during this period our consignment of 44 MT for the Import Item No. 43 Gr. UNS S32205 arrived at Mundra Port and we have no choice to clear part material of 33 MT in other advance authorization as our Valid Licence was under amendment for the Enhancement /Re-Fixation. Sir, our Licence is valid for Import till 22.03.2024, we request your office to grant us Re-Validation for further SIX Months from the date of endorsement so, that we can import the balance qty as per the actual export made after re-fixation/enhancement.

Decision: The Committee discussed the case on the basis of justification provided by the applicant and decided to accede to the request of the firm and allowed consideration of exports made after suspension of SION within overall EOP of Advance Authorisation No. 0811004447 dated 22.03.2022 to the extent required to regularize the import already made before suspension of SION. The request for further enhancement of Quantity beyond what is required to regularize imports already made was not accepted. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting. Earlier decision of PRC in the matter is set aside.

(Action: Applicant/ RA Ahmedabad)

Case No.33 M/s. Vikrant Extrusions, Mumbai

F.No.HQRPRCAPPLY00007382AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for revalidation of Authorization/Certificate against Advance Authorization No. 0311015778 dated 22.06.2022.

Applicant's statement: With reference to above subject, we have obtained above said advance Authorization for export of Articles made of HDPE and LDPE/LLDPE Granules, such as Film and Shade net with Import Item HDPE Granules and Relevant LDPE/LLDPE Granules Details as below: We have to fulfilled our export obligation of Sr.No.2 Quantity 1,20,000-Kgs. for FOB Rs.1,84,56,000.00 (USD.2,38,912.62) With Import material Quantity 1,26,000-000 Kgs. of CIF Value Rs.1,58,45,759.21. Against which we have Exported of Sr.No.2 more than 100% in terms of Quantity and value. On 03/05/2024 We have applied amendment/ enhancement in Export/Import Quantity and FOB/ CIF Value on the basis of actual Quantity exported. Addl. DGFT, Mumbai amended the Authorization on 12/06/2024 after a gape of 45-Days vide Amendment Sheet No.4. Authorization amended as Export Quantity from 1,20,000-000 Kgs. to 1,82,000-000 Kgs. and FOB From Rs.1,84,56,000.00 (USD.2,38,912.62) to Rs.2,79,600.00 (USD.3,62,350.80) and

Sanjay

Import Quantity from 1,26,000.000-Kgs. to 1,91,100-000 Kgs. And CIF from 1,58,45,759.21 (USD.2,00,706.23) to 2,40,32,734.00 (USD.3,04,404.44). We have cleared Import Materials 1,26,000-000 Kgs. against enhance Import quantity 1,91,100-000 Kgs. balance Import material to clear 65,100.000-Kgs. After amendment of Authorization, we immediately approach Custom for the Import clearance but enhanced Quantity and Value is not reflecting at customs server due to which we could not clear the material. Custom authority advises us to approach Addl. DGFT, Mumbai for necessary updation. Till 22/06/2024 our Authorization was valid, on 19/06/2024 we submitted our request for necessary updation but Addl. DGFT, Mumbai taken necessary action in time, on 03/07/2024 issued us Deficiency Letter to pay additional Fee for shortfall Rs.8,187.00 in further enhancement of CIF Value. We immediately transmit the fee and replied the Deficiency Letter on 04/07/2024. Addl. DGFT, Mumbai After a gape of 25-Days Deficiency Letter issued on 31/07/2024 rejected our request stating that the Authorization already expired there for No amendment can be consider. Due to delay of necessary action Addl. DGFT, Mumbai, unnecessary we are losing benefit of Import of import eligibility of 65,100.000-Kgs. Therefore, We are submitting our request for revalidation for further 90-Days the date of endorsement to avoid heavy financial lose which will affect our further export turnover.

Decision: The Committee discussed the case on the basis of submission made by the applicant and in view of justification provided by the firm. The Committee noted that the applicant has faced a genuine hardship which were beyond their control and it decided to accede to the request and allowed revalidation for a further period of 3 months from the date of endorsement against advance authorisation No. 0311015778 dated 22.06.2022. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA Mumbai)

Case No.34 M/s. Aarti Drugs Limited, Mumbai

F.No.HQRPRCAPPLY00007289AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for waiver of Procedural requirement as per HBP against 22 Advance Authorization Numbers.

Applicant's statement: We are Status Holder exporter into pharmaceutical industry manufacturing API. Nature of industry and product demand is such that certain times we need to meet demand on urgent basis. Annexure to this request letter gives a list of cases in which we started export on the basis of copy of invalidation issued in our favor from out of buyer's advance authorization. All supplies are of Deemed Export category. Our buyer has shown our supply as their import under their advance licenses. For regularization of advance authorizations, we submit our request to grant concession from the requirement that export can only be from the date of application of advance authorization. For your purpose we are attaching following documents 1) Copies of Invalidation Received from our

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customer 2) Copies of Ecom Application for reference of dates 3) Copies of Advance Licenses Kindly consider our request and oblige.

Decision: Deferred. Mail calling for information is to be sent to the firm.

(Action: Applicant)

Case No.35 M/s. Aarti Drugs Limited, Mumbai

F.No.HQRPRCAPPLY00007292AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for waiver of Procedural requirement as per HBP against Advance Authorization No. 0310829702 dated 17.06.2019, 0310831482 dated 11.09.2019, 0310835299 dated 09.03.2020, 0310833607 dated 23.12.2019, 0310833152 dated 02.12.2019.

Applicant's statement: We are Status Holder exporter into pharmaceutical industry manufacturing API. Nature of industry and product demand is such that certain times we need to meet demand on urgent basis. In cases attached in the form of a list, we started export on the basis of copy of invalidation issued in our favour. All supplies are in India itself. You would note that in all cases quantities for which we opened advance authorizations are also same as that of invalidated quantities. We request you to grant concession from the requirement that export can only be from the date of application of advance authorization. For your purpose we are attaching following documents 1) Copies of Invalidation Received from our customer 2) Copies of Ecom Application for reference of dates Kindly consider our request and oblige.

Decision: Deferred. Mail calling for information is to be sent to the firm.

(Action: Applicant)

Case No.36 M/s. Ace Designers Limited, Bangalore

F.No.HQRPRCAPPLY0000230AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for acceptance of supplies to 100% EOU on Rupee Terms against EPCG Authorization No. 0730011713 dated 10.10.2012.

Applicant's statement: We have made supplies to 100% EOU on Rupee Terms. Since there is no involvement of S/Bill or BoE, the payment realization was through normal banking channel without e-BRC. We have applied for redemption of Authorization but RA, Bangalore is insisting on getting a relaxation for accepting the Bank Realization Certificates in lieu of e-BRC's as per Appendix 22B. Hence

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we request you to kindly accord your approval for acceptance of realization certificates issued by Bank as per Appendix 22B against supplies of our products under EPCG Scheme for grant of EoDC.

Decision: The Committee heard and examined the case and discussed the matter at length. After detailed discussion on justification furnished by the firm, Committee observed that the firm is facing difficulty beyond their control. Accordingly, it decided to accede to the request and consider BRCin lieu of e-BRC's against supplies to 100% EOU for the purpose of redemption of EPCG Authorization No. 0730011713 dated 10.10.2012, subject to verification of BRC by the RA.The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Bangalore)

Case No.37 M/s. Ace Designers Limited, Bangalore

F.No.HQRPRCAPPLY0000228AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for acceptance of supplies to 100 EOU on Rupee Terms against EPCG Authorization No. 0730011824 dated 14.11.2012.

Applicant's statement: We have made supplies to 100% EOU on Rupee Terms. Since there is no involvement of S/Bill or BoE, the payment realization was through normal banking channel without e-BRC. We have applied for redemption of Authorization but RA, Bangalore is insisting on getting a relaxation for accepting the Bank Realization Certificates as per Appendix 22B. Hence we request you to kindly accord your approval for acceptance of realization certificates issued by Bank against supplies of our products under EPCG Scheme.

Decision: The Committee heard and examined the case and discussed the matter at length. After detailed discussion on justification furnished by the firm, Committee observed that there is merit in the case. Accordingly, it decided to accede to the request and consider BRC in lieu of e-BRC's against supplies to 100% EOU for the purpose of redemption of EPCG Authorization No. 0730011824 dated 14.11.2012 subject to verification of BRC by the RA. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Bangalore)

Case No.38 M/s. Uniglaze India Private Limited, Karnataka

F.No.HQRPRCAPPLY0000154AM25

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Meeting No.18AM25 held on 09.10.2024

Subject: Request for condonation for the errors in EODC Documents against EPCG Authorization No. 0730016753 dated 23.06.2017.

Applicant's statement: We are seeking the relaxation for the EPCG closure documents as under. 1. Copy of Bill of Export to be furnished: We have not obtained the Bill of Export for the supplies to the SEZ Developer. DTA Procurement Certificate provided by SEZ Developer and invoice attested by the SEZ office for having received the goods is available for each invoice, which is a substantial and authentic evidence for having supply of goods to the SEZ unit. Sample copy of the DTA procurement certificate, SEZ attested invoice and BRC copy enclosed. Considering these documents as proof of supply to SEZ, we request to allow us to apply for EODC with same documents. 2. Invoice authorization number not endorsed and invoices shown different EPCG File No. 07/21/021/00093/AM18: Earlier we have obtained EPCG Number 0730016544 dated 28.04.2017 with File Number 07/21/021/00093/AM18 and we were unable to utilize the license due to non-transmission to Customs portal. Subsequently we have surrendered the same to DGFT Bengaluru and applied for the alternate license. New license No. 0730016753 issued on 23.06.2017 with file number 07/21/021/00322/AM18/ Dated: 22.06.2017. Copy of the communications submitted to DGFT Bangalore for the non-utilization of the earlier license is enclosed. By oversight we have mentioned the earlier EPCG File Number 07/21/021/00093/AM18 in our invoices for supplies to SEZ developer instead of the new file number 07/21/021/00322/AM18. We have only one valid utilized EPCG Authorization No. 0730016753 and all our supplies are under this EPCG only. Surrender letter issued by the DGFT Bengaluru for the EPCG No. 0730016544 is enclosed. Considering the clerical error in the invoice and treating these export documents are for valid second license under the correct EPCG No. 0730016753 issued on 23.06.2017 with file number 07/21/021/00322/AM18/ Dated: 22.06.2017, we request to condone the deviation and direct the RA for acceptance.

Decision: The Committee heard and considered the case on the basis of the submission made by the applicant. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.39 M/s. Zydus Takeda Healthcare Pvt Ltd, Mumbai

F.No.01/60/162/91/AM20/PRC

Meeting No.18AM25 held on 09.10.2024

Subject: Revalidation of shipping bills for MEIS.

This is a review case of PRC Meeting No.24AM20 held on 17.12.2019 (Case No.29) wherein Committee maintain rejection of the request of the as in earlier PRC Meeting No.06/AM2020 dated 21.05.2019.

Sanjay

Applicant's statement: Revalidation of shipping bills for MEIS. They had applied for MEIS application on 30.03.2018 for the financial year 2015 - 2016 to the office of the Development Commissioner, SEEPZ Special Economic Zone, Andheri East, Mumbai 400096. SEEPZ issued deficiency letter on 07.05.2018 stating that intent declaration is not mentioned on the shipping bills. In order to amend the shipping bill they had approached customs authority through their CHA. Meanwhile on 16.07.2018, SEEPZ has issued another letter stating that application has been rejected as not reply to their deficiency letter dated 07.05.2018 within 30 days as per the RA's letter dated 11.05.2018. They had submitted amended shipping bills to SEEPZ on 13.07.2018. SEEPZ has issued letter on 16.07.2018 stating that their application has been rejected on 24.05.2018, and asked to re-apply with fresh on line application. They had re-applied online to DGFT for re-activation of shipping 11 bill on 20.07.2018 and issue resolved by DGFT on 16.08.2018. Now in the system the shipping bills are not valid for re-application.

Comments of DC, SEEPZ Special Economic Zone, Mumbai were also seen.

Decision: The Committee on the basis of representation submitted by the firm and the Court Order dated 09.08.2024 passed by the Hon'ble High Court of Delhi, discussed the matter at length. The Committee decided to accede to the request of the firm and allow revalidation/ reactivation of 17 Shipping Bills so as to enable them to apply for MEIS.

(Action: Applicant/ PC3 for necessary updation/ RA-DC SEEPZ Mumbai)

Case No.40 M/s. Sun Bio Naturals India Private Limited, Tamil Nadu

F.No.HQRPRCAPPLY00001400AM23

Meeting No.18AM25 held on 09.10.2024

Subject: Request For Fixation Of Norms Against Our Rejected Application At Norms Committee against Advance Authorization No. 0410165893 dated 25.07.2019.

Applicant's statement: REQUEST FOR FIXATION OF NORMS AGAISNT OUR REJECTED APPLICATION AT NORMS COMMITTEE, In this regard, it is submitted that the goods which were imported as per the AA were exported after repacking into different quantities ranging from 50 ML to 5000 ML. It is also submitted that export proceeds have also been realized. Since the import goods were already exported as per the AA, directing License Holder for payment of Import duty at this stage is not justified and against the Trade policy. It is humbly submitted that as the import goods were already exported as per AA, charging Import duty on those goods would cause greater financial burden and not in the interest of trade facilitation as envisioned by the policies of the Govt. of India. It is well established policy of the State that duties cannot be exported and the burden of duties suffered on the export product cannot be exported. Further, it is submitted that the communication of the decision to the License Holder/appellant had taken a

Sanjay

longer time(much after the expiry of the Export Obligation period) because of which no remedial measures could be taken to mitigate the financial burden imposed because of the Norms Committee Decision to make duty payment.

Decision: The Committee examined the statements made by the firm and discussed the matter at length and decided to refer the case to the concerned Norms Committee for examination. Firm is advised to approach the concerned Norms Committee.

(Action: Applicant/ Norms Committee-4)

Case No.41 M/s. Delton Cables Limited, Delhi

F.No.HQRPRCAPPLY0000308AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for closure of Authorizations against Advance Authorization No. 0510235840 dated 05.02.2009.

Applicant's statement: We filed the Application Closure of Advance Authorization no. 0510235840 dt 05.02.2009 in the Amnesty scheme but RA Delhi issued DL No. 50 dated 20.03.2024 issued vide file No 05/24/040/00664/AM-09/ZALC-I/CLA that file do not fall under amnesty scheme stating that EO period has already expired before 12.08.13 so we are not eligible. We request to kindly allow us under amnesty scheme so that we can redeem our Advance License.

Decision: Deferred. The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the case to PC-5 Division for preparing a detailed Agenda Note, including all similar pending cases in which payments have already been made within time. The Note may indicate date of making payments and also indicate requirement of extension of EOP for qualifying under Amnesty Scheme along with any other comments.

(Action: PC-5)

Case No.42 M/s. Gokul Knitt Fabs, Tamil Nadu

F.No.HQRPRCAPPLY00008235AM24

Meeting No.18AM25 held on 09.10.2024

Subject: Request for Average Export Obligation against EPCG Authorization No. 3230021852 dated 17.02.2015.

Applicant's statement: Due to covid-19 pandemic issues, there was a complete lockdown of our units during the year 2020. Even after the reopening of our factories, our major Export orders up to the month of August /September 2020 were either cancelled or the quantity of the export orders were reduced Even though, we were able to fulfill the specific E.O to the tune of 100 % we were unable

Sanjay

to maintain the Annual Average E.O In spite of our best efforts till date, we were unable to recover from this situation fully. Hence, we request you sir, to kindly consider our genuine hardship due to the valid grounds of COVID-19 pandemic situation and help us to grant us the waiver from maintaining the Annual Average Export obligation. We will be highly grateful to you sir, if the issue is resolved favorably which will be of a huge relief to us.

<u>Decision</u>: The Committee heard and considered the case on the basis of the submission made by the applicant. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.43 M/s. Bharat Insulation Company (India) Private Limited, Thane

F.No.HQRPRCAPPLY0000386AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for revalidation of Authorization/Certificate against Advance Authorization No. 0311012918 dated 15.03.2022.

Applicant's statement: Please refer to the above cited Advance Authorization along with amendments issued to us (Marked 1). We request for Revalidation of licence for 3 months from date of endorsement due to the following genuine technical difficulty which is explained below- 1. We completed exports within record 7 months from licence date (SOE marked 2). 2. We applied for enhancement in value/quantity which was issued on 26.12.2023(marked 3). 3. We applied for invalidation on 5.1.2024 which was duly issued on 17.1.2024(marked 4). 4. On issue of invalidation letter, it was observed by our supplier M/S Hindalco that the ITC HS code in respect of copper rods was shown as 74081190 in our licence, whereas the same was declared as 74031100 in their licence against export description. Due to the mismatch, we had no option but to get the invalidation cancelled, correct the ITC HS code in our licence and again re-apply for Revalidation which was issued on 27.2.2024 (marked 5). However, in the meantime our validation for import expired on 15.3.2024(marked 6). We were left with very little time to arrange for the procurement under invalidation. Sir, we have completed exports within record time, however, due to technical constraints and lengthy procedure to obtain fresh invalidation after amendment of HS code in licence, we were unable to procure duty free inputs within time limit. In our industry we work on wafer thin margins and if we are unable to procure corresponding inputs, we will face a huge loss against the exports made. It is therefore, requested that, our licence may kindly be revalidated for 3 months from date of endorsement.

<u>Decision</u>: The Committee discussed the case on the basis of submission made by the applicant and in view of justification provided by the firm. The Committee noted that the applicant has faced a genuine hardship which were beyond their control and it decided to accede to the request and allowed revalidation for further period

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of 3 months from the date of endorsement against advance authorisation No.0311012918 dated 15.03.2022. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant)

Case No.44 M/s. Vaishnavi Food Processing Industry, Nagpur

F.No.HQRPRCAPPLY00004558AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for extension of Total EO Period against EPCG Authorization No. 5030000308 dated 11.12.2012.

Applicant's statement: We would like to bring to your kind notice that due to unawareness of the policy provisions regarding the procedure for fulfilling export obligation we have missed to apply for Block wise extension and EOP extension within the stipulated time period. Presently, we have new export orders to be fulfilled and we are trying to apply for EOP extension in the EPCG portal. However, the Dept is not accepting the applications and they are raising Deficiencies in the application stating that the application has not been made within the stipulated time frame. Due to this we are unable go forward with the EOP extension application in the portal.

Decision: The Committee heard and considered the case on the basis of the submission made by the applicant. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.45 M/s. Inox India Limited, Gujarat

F.No.HQRPRCAPPLY00002637AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for revalidation of Scrip against MEIS Scrip No. 3719006438 dated 15.06.2018.

Applicant's statement: With reference to above cited subject, we hereby submit that we have been issued MEIS License No. 37190006438 DT. 15-06-2018. Due to COVID-19, we were not able to fully utilize the license within validity of license up to 14-6-2020. REMINDER-1 LETTER SUBMITTED IN YOUR OFFICE ON 20-12-22 BUT NO RESPONSE ON THE SAME IS RECEIVED NOT REVALIDATED LICENSE IS ISSUED TILL DATE. YOUR IMMEDIATE HELP AND ATTENTION IS REQUIRED TO RESOVE THIS LONG PENDING MATTER. In response to letter date 07-04-2021, Mr. R.K.Mishra, Asstt. Comm. of Customs, License Section, Nhavasheva-II, JNCH issued letter vide File no. S/5-MISC-56/2021-22 LIC/JNCH

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dated 10-11-21 dated 10-11-21 verifying that Non-Utilization Certificate for Rs. 100,333.58 against subject License is issued on 13-10-22 as the extended validity of license was not reflecting in the Customs ICES EDI system, which is submitted in your office for the needful to be done for revalidation of license. But even after so many follow up by our CHA Flamingo Logistics, our file is not processed for issuance of revalidated License and RA. We, INOX India Limited (Formerly Inox India Private Limited), having IEC 0592044351, holding two star EXPORT HOUSE No. B/0539 dt.05-05-21 valid up to 27-03-26 and AEO-T2 NO. - INAAACI4416P2F233 dt.13-02-23 valid up to 12-02-26. Below are facts of case for your ready reference:- As per Public Notice No. 08/2015-2020 dt 01-06-2020, validity of Scrips issued under Chapter 3 of FTP which are expiring between 01-03-2020 to 30-06-2020 has been extended to 30-09-20. In view of above notification, we tried to utilize the MEIS License against which RA was already issued and it was related to period expiring between 01-03-2020 to 30-06-2020 assuming that Licenses related to this period are automatically updated in online portal where the same were registered and even if the same were not showing updated, after submission of Public Notice no. 8 / 2015-2020 dated 01-06-20 will be updated by concerned Customs officials as per contents of Notice. Copy attached herewith for your ready reference. But the same was not updated on online portal and not able to utilize the same due to that. Then we approached Kandla Customs to revalidate it vide our letter dated 14-09-2020. On that basis, the letter issued vide file no. 37/21/090/50434/AM-19-2090 dated 24-09-2020 for revalidation of license up to 30-09-20 by Officer on Special duty Mr. G.K.Chourey, KSEZ, Gandhidham. Further to this letter no. KASEZ/CUS/741/MEIS-6438/INOX/2018-19-2140 dated 25-09-2020 was issued by Mr. Arun Kumar, Deputy Commissioner of Customs, KSEZ, Gandhidham for revalidation of Release Advise issued for MEIS License up to 30-09-20 on the basis of letter issued by Officer of Special duty extending validity of license up to 30-09-20. Even after extended validity of MEIS License and RA up to 30-09-20 as per above mentioned letter nos. , the license was not reflecting in online portal of EDI system at Nhavasheva Customs. Hence we were not able to utilize the same up to 30-09-20. In view of above we have approached Office of Dev. Comm. again vide our letter dt. 04-01-21 for revalidation of MEIS License as per para 2.20 of HBP and requested to revalidate the license for further period of 12 months valid up to 30-09-21 for unutilized balance of Rs. 100,334/-, which is inwarded vide serial no. 6030 dated 05-01-21 by concerned office. Against our request, letter has been issued by KASEZ, Gandhidham to License section of Nhava sheva File no.37/21/090/50434/ AM-19 -169 dated 07-04-21 for ?confirming that MEIS license no. 3719006438/0/36/00 dt. 15-06-18 was under your office custody in terms of para 2.20 (C) of HBP when validity of aforesaid license was expired i.e. 30-09-20. This letter was also sent thru email dated 08-04-21 to Nhavasheva Customs. All docs attached.

Decision: The Committee heard and considered the case on the basis of the submission made by the applicant. The Committee observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

(Action: Applicant)

Case No.46 M/s. Gujarat Co-Operative Milk Marketing Federation Limited, Gujarat

F.No.HQRPRCAPPLY0000904AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Request for revalidation against RODTPE Authorization No. 2205002884 dated 05.05.2022.

Applicant's statement: M/s Gujarat Cooperative Milk Marketing Federation Ltd (GCMMF) is a manufacturer and distributor of dairy products. The company's product portfolio includes butter, sweets, milk, fresh cream, milk powders, ghee, bread spreads, and curd. It also offers ice-creams, chocolates and confectionery, mithai mate, puffles, spreads fries, cheese sauces, roti softener, and non-alcoholic beverages. GCMMF collects milk from village milk cooperative societies and markets its products under Amul and Sagar brands, through a network of sales offices, dealers and retailers. It operates and franchises retail parlors in various cities in India including Ahmadabad, Baroda, New Delhi, Bengaluru, Hyderabad, Mumbai, and Surat. The company exports products to the US, Singapore, Japan, the Philippines, China, Australia, and Gulf countries. GCMMF is headquartered in Anand, Gujarat, India. We would like to inform you that about an issue we have encountered regarding the transfer of our RODTEP script with the reference number 2205002884 dated 5th May 2022 Port INMUNI Over the past few days, while attempting to transfer the script, we repeatedly encountered the following error message: "OTP COULD NOT BE VERIFIED, PLEASE RESEND AND TRY AGAIN". Despite multiple attempts to resolve this by resending the OTP, the error persisted, preventing us from successfully transferring the script. The validity of this script ended on May 5, 2024. Due to the recurring technical error, we were unable to utilize or transfer the balance before the expiration date. We have attached screenshots illustrating the error for your reference. Additionally, we have communicated with the ICEGATE help desk regarding this issue, but unfortunately, the problem was not resolved, leading to the expiration of our script. In light of the above, we kindly request a revalidation of the validity period by 1 month. This revalidation would enable us to transfer or use the script, thereby preventing a financial loss due to the technical difficulties experienced. Your assistance in this matter would be greatly appreciated. We trust that our request will be considered favorably, ensuring we can retain the benefits associated with the script.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that it is not a PRC matter. The firm may approach Customs authority for resolution.

(Action: Applicant/ Customs)

Case No.47 M/s. Premium Ferromet Pvt Ltd, Kolkata

F.No.HQRPRCAPPLY00001001AM25

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Meeting No.18AM25 held on 09.10.2024

Subject: Request for revalidation of Scrip against MEIS Scrip No. 0219110459 dated 01.04.2022.

Applicant's statement: We applied for MEIS license on 21-03-2022 and were issued MEIS scrip no. 0219110459 dated 01-04-2022 for Rs. 36,02,495.00 export was from FSEZ non-edi port Inakps and scrip could not be downloaded. Mail was sent to DGFT Delhi on 12-07-2022 after necessary interventions and the order MEIS license was finally downloaded on 23-10-2022. MEIS license was sent to FSEZ for verification /registration and TRA o 15.03.2023 which was received on 28-03-2023. The validity of MEIS was up to 31-03-2023 and we had only one day left for utilization as 30th march was Ram Navami and holiday. We seek revalidation for 3 months for the immediate delay at DGFT/Kolkata n Delhi and TRA work of FSEZ

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and decided to refer to EGTF for examination. After which case would be brought back to PRC for a decision.

(Action: Applicant)

Case No.48 M/s. Sun Bio Naturals India Private Limited, Chennai

F.No.HQRPRCAPPLY00001403AM23

Meeting No.18AM25 held on 09.10.2024

Subject: Request for Norms Committee Against Our Rejected Application By Norms Committee against Advance Authorization No. 0410166762 dated 20.05.2020.

Applicant's statement: REQUEST FOR NORMS COMMITTEE AGAINST OUR REJECTED APPLICATION BY NORMS COMMITTEE, In this regard, it is submitted that the goods which were imported as per the AA were exported after repacking into different quantities ranging from 50 GRAM/ML to 920 KGS It is also submitted that export proceeds have also been realized. Since the import goods were already exported as per the AA, directing License Holder for payment of Import duty at this stage is not justified and against the Trade policy. It is humbly submitted that as the import goods were already exported as per AA, charging Import duty on those goods would cause greater financial burden and not in the interest of trade facilitation as envisioned by the policies of the Govt. of India. It is well established policy of the State that duties cannot be exported and the burden of duties suffered on the export product cannot be exported. Further, it is submitted that the communication of the decision to the License Holder/appellant had taken a longer time(much after the expiry of the Export Obligation period) because of which no remedial measures could be taken to mitigate the financial burden imposed because of the Norms Committee Decision to make duty payment.

Decision: The Committee examined the statements made by the firm and

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discussed the matter at length and decided to refer the case to the concerned Norms Committee for examination. Firm is advised to approach the concerned Norms Committee.

(Action: Applicant/ Norms Committee-4)

Case No.49 M/s. Biscayne Exotics (Opc) Private Limited, Mumbai.

F.No.HQRPRCAPPLY000010778AM25

Meeting No.18AM25 held on 09.10.2024

Subject: Change of manufacturing year of the car.

This case was last considered in PRC Meeting No.03AM25 held on 25.04.2024 (Case No.18) wherein Committee approved the case.

Applicant's statement: We had applied for import of Vintage Rolls Royce car for preservation purpose and we were given permission for the same by the committee. Due to oversight, We had wrongly mentioned the manufacturing year of the car as 1965 instead of 1974 Car has arrived at Mundra customs and is held for further clarifications, for clearance of the import We are writing to provide the necessary details and clarifications as per the attached letter.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and decided to accede to the request of the firm and allow to change the manufacturing year of Rolls Royce Car as 1974. All other conditions of the PRC decision taken in Meeting No. 03AM25 dated 25.04.2024 (Case No. 18) stands valid and applicable. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Mumbai)

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