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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 22.04.2022 & 05.05.2022 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.03/AM23 held on 22.04.2022& 05.05.2022

The following members were present in the meeting:

1. Shri Vijay Kumar — Addl. DGFT
2. Shri S.B.S. Reddy — Addl. DGFT
3. Shri Amiya Chandra — Addl. DGFT
4. Shri AkashTaneja — Addl. DGFT
5. Shri Anil Aggarwal — Addl. DGFT

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

S. No	Name of the firm	Case No.
1.	M/s. Abis Export (India) Pvt. Ltd., Chattisgarh	1
2.	M/s. Dishman Pharmaceuticals and Chemicals Ltd., Gujarat	2
3.	M/s. Violet Exim, Delhi	3
4.	M/s. ACG Associated Capsules Pvt. Ltd., Mumbai	4
5.	M/s. Bloom energy India Pvt Ltd., Bengaluru	5
6.	M/s. Healthcare Pharmaceuticals, Mumbai	6
7.	M/s. Usan Pharmaceuticals Pvt Ltd., Mumbai	7
8.	M/s. Jubilant Pharmova Ltd., Noida	8
9.	M/s. Jubliant Biosys Ltd., Noida	9
10.	M/s. Steel Authority of India Ltd., Kolkata	10
11.	M/s. Bridge to India Energy Pvt. Ltd., Gurugram	11&12
12.	M/s. Leather Hunters, Jalandhar	13
13.	M/s. Tania Exports, Jalandhar	14
14.	M/s. Nash Industries (I) Pvt. Ltd., Bangalore	15
15.	M/s. Krishna Textiles Prop Ashis Kandhari HUF, Punjab	16&17
16.	M/s. Orient Exports Pvt. Ltd.	18
17.	M/s. James Warren Tea Ltd., Kolkata	19
18.	M/s. Lexport, New Delhi	20
19.	M/s. Harish Exporter, Mumbai	21
20.	M/s. Navya Inc., Delhi	22
21.	M/s. Basant Textile Mills, Amritsar	23
22.	M/s. P.R. Global Resources India, Nagpur	24

23.	M/s. Tega Industries Ltd., Kolkata	25 to 28
24.	M/s. Radhadarshan Petropack LLP, Surat	29
25.	M/s. Vikram Solar Ltd., Kolkata	30
26.	M/s. ELGI Equipments Ltd., Coimbatore	31
27.	M/s. Thyssenkrupp Industries Pvt. Ltd., Pune	32
28.	M/s. Devu Tools Pvt. Ltd., Mumbai	33
29.	M/s. Recipharm Pharmaservices Pvt. Ltd., Bangalore	34 to 36
30.	M/s. Hindalco Industries Ltd., Bharuch	37
31.	M/s. Goa Ship Yard Ltd., Goa	38
32.	M/s. AhlconParenterals (India) Ltd., New Delhi	39
33.	M/s. H.P. Cotton Textile Mills Ltd., Hisar	40
34.	M/s. Universal Impex, Delhi	41
35.	M/s. Fairchem Organics Ltd., Ahmedabad	42
36.	M/s. Oppo Mobiles India Pvt. Ltd., Gurgaon	43
37.	M/s. Sri Manonmani Textiles, Tamil Nadu	44
38.	M/s. Dorf-Ketal Chemicals India Pvt. Ltd., Mumbai	45
39.	M/s. Raghunath Exporters, Kolkata	46
40.	M/s. Ruchi Soya Industries Ltd., Mumbai	47&48
41.	M/s. Torrent Pharmaceuticals Ltd., Ahmedabad	49
42.	M/s. S.Jayavel Exim, Chennai	50
43.	M/s. Jayant Printery LLP, Mumbai	51
44.	M/s. Bharat Gears Limited, Faridabad	52
45.	M/s. A One International, Varanasi	53
46.	M/s. Mehta Stone Consortium, Gurgaon	54
47.	M/s. Hindusthan Engineering & Industries Ltd., Kolkata	55
48.	M/s. Asmat Bangles, Mumbai	56
49.	M/s. ADF Foods Ltd., Mumbai	57
50.	M/s. Kemwell Biopharma Private Limited, Bangalore	58
51.	M/s. V.S. International, Gurugram	59
52.	M/s. Siddharth Exports, Noida	60
53.	M/s. Cummins India Pvt. Ltd., Pune	61
54.	M/s. Reliance Industries Ltd., Mumbai	62 to 65
55.	M/s. Hyundai Motor India Ltd., Tamil Nadu	66 to 73
56.	M/s. Jindal Saw Ltd., New Delhi	74
57.	M/s. L&T Valves Ltd., Mumbai	75
58.	M/s. GKB Hi-tech Lenses Pvt. Ltd., Goa	76
59.	M/s. Vedanta Ltd., Delhi	77
60.	M/s. Axiom Cordages Ltd.,Boisar	78
61.	M/s. Swan Overseas, Maharashtra	79
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Case No. 01 M/s. Abis Exports (India) Pvt. Ltd., Chattisgarh
F.no. HQRPRCAPPLY00154140AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against Shipping Bill No.8738413 dated 05.11.2018.

The applicant stated that they have inadvertently ticked "N" instead of "Y" in the reward column while filling of the EDI shipping bill, but they have declared the intent in the affirmative (in wordings) in the shipping bill. They have exported 2469.150 MT of Soyabean extraction to Bangladesh vide Gede through Ranaghat RS LCS vide above shipping bill. As they have realized that the shipping bill was missing the EPCG license details, they have applied for the post amendment of shipping bill to Customs Authorities. However, the same was rejected. They again sent another request for correction of shipping bill to the Assistant Commissioner of Customs, wherein it had passed an amendment order in favour of their company. The Assistant Commissioner has also confirmed that the goods have been exported to Bangladesh and that they have already claimed the duty drawback against the shipping bill as it was rightfully entitled to them. It is clarified that on the 1st page of the shipping bill they had mentioned "We intend to claim Reward under MEIS System" and even the invoice they submitted to Customs at the time of filing shipping bill they had mentioned their intention to claim the MEIS benefit. Based on this evidence he affirmed that the page 2 of the shipping bill under the relevant column of reward was shown as "No" is indeed a human error and is justifiable. However, Customs Authorities has expressed their concern that in the EDI system, there is no mechanism to amend the expression from "No" to "Yes" after issuance of the Let Export Order. Therefore, the Customs has issued them an "instant order" in order to make the amendment in the shipping bills as requested.

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 it decided to call the firm for **Personal Hearing** along with copy of the court order.

(Action: Applicant/PRC)

Case No. 02 M/s. Dishman Pharmaceuticals and Chemicals Ltd., Gujarat
F.no. HQRPRCAPPLY00133133AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 5 Applications File No.(i) 08/96/090/51201/AM19 dated 29.06.2018, (ii) 08/96/090/51202/AM19 dated 29.06.2018, (iii) 08/96/090/51204/AM19 dated 29.06.2018, (iv) 08/96/090/83822/AM18 dated 07.02.2018 and (v) 08/96/090/83828/AM18 dated 07.02.2018.

The applicant stated that they have applied for online MEIS application through DGFT portal but at that time their IEC was showing under "Denied Entity List (DEL)". Due to DEL status their MEIS application was not processed by DGFT System. Further they have complied with the requirements for getting their IEC status removed from DEL and accordingly they are out of it. They have applied to RA again but it has been rejected to DEL status. Hence they are requesting to allow MEIS benefit against the above 5 applications file numbers.

Decision: The Committee having examined the statement made by the applicant and discussed the matter at length. The Committee observed that there is a merit in the case as firm could not make the application for MEIS on account of being in DEL. Accordingly it decided to allow MEIS benefit against 5 MEIS applications No.(i) 08/96/090/51201/AM19 dated 29.06.2018, (ii) 08/96/090/51202/AM19 dated 29.06.2018, (iii) 08/96/090/51204/AM19 dated 29.06.2018, (iv) 08/96/090/83822/AM18 dated 07.02.2018 and (v) 08/96/090/83828/AM18 dated 07.02.2018 by waiving late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad/ PC-3 for necessary updation in the System)

Case No. 03 M/s. Violet Exim, Delhi
F.no. HQRPRCAPPLY00163037AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow benefit of MEIS against Shipping Bill No.1694904 dated 18.10.2016.

The applicant stated that they have exported their product on very competitive price and they have quoted their price to the buyer while keeping in mind that premium of incremental license under Chapter 3 of FTP. The delays are on the part of bank in this respect. After various personal visits to bank authority after so many hardships they issued the bank certificate after expiry of 3 years from the date of exports. Thus they could not apply for MEIS application. Hence, they are requesting to allow MEIS benefit against above mentioned shipping bill.

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 it decided to call the firm for **Personal Hearing**.

(Action: Applicant/PRC)

Case No. 04 M/s. ACG Associated Capsules Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00175162AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 2 time barred Bill of Exports No.004830 dated 13.05.2015 and 005475 dated 30.05.2015.

The applicant stated that they had exported the goods from SEZ Indore under Bill of export and they had applied for the MEIS at RA, Mumbai for 13 Nos. of Bill of exports. RA issued them MEIS License No.0319151971 dated 21.02.2018. Their shipments are made from Sea /Air and they apply benefit on the basis of the same to RA. Due to this practice application was made to RA, Mumbai for 13 nos. of Bill of Exports which were shipped from SEZ Indore vide file No.0381/090/84165/AM18. After receiving MEIS license they approached to SEZ Indore Customs for registration of license. However, SEZ Indore Customs has rejected registration. Immediately, they have submitted their request to RA, Mumbai to cancel the MEIS license and release all the 13 numbers of Bill of Exports for applying fresh MEIS application to Indore SEZ. RA issued them cancellation letter dated 29.06.2018 after 4 months of submission of request and released the Bills of exports on 02.08.2018 after 5 months. Thereafter, they applied their MEIS claim to SEZ Indore on 09.08.2018, in which above mentioned 2 numbers of Bill of Exports were not accepted by server stating that Bill of Export is time barred. Due to delay by the RA, Mumbai for cancellation of MEIS License and released of bill of exports from system they lost the Duty Credit benefit Rs.187251/- of these 2 bills of export. Hence they are requesting to allow MEIS benefit against the above 2 bills of exports.

Decision: The Committee examined the statements made by the firm and noted that there is merit in the case as firm has been made to shuffle between two authorities (RA Mumbai and SEZ on account of jurisdiction and Scrips issued have been cancelled) and accordingly decided to allow the benefit of MEIS to the firm against 2 Bill of Export No.004830 dated 13.05.2015 and 005475 dated 30.05.2015 pertaining to the period 2015-16 against which scrip were issued by RA, Mumbai and cancelled thereafter. SEZ, Indore may accept the application and process the case. Late cut, if any, on the entitlement will be decided taking the date of submission of original application in RA, Mumbai as the date of application. The firm shall approach SEZ concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ SEZ, Indore/PC-3for necessary updation in the System)

Case No. 05 M/s. Bloom Energy India Pvt. Ltd., Bangalore
F.no. HQRPRCAPPLY00177657AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow SEIS benefit against File No.04/04/029/77900/0725/3623 dated 31.03.2021 for the FY-2017-18 .

The applicant stated that they tried to file the SEIS claims relating to the Financial Year 2017-18 and they have generated the file no.04/04/029/77900/0725/3623 dated 31.03.2021. However the portal was not allowing them to submit the application as it has undergone for maintenance on the same day. Due to portal issues they were unable to file the application. Hence they are requesting to allow them to file SEIS benefit against the above mentioned file number.

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

(Action: Applicant)

Case No. 06 M/s. Healthcare Pharmaceuticals, Mumbai
F.no. HQRPRCAPPLY00181143AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 4 Shipping Bill No.(i) 6327823 dated 19.07.2018, (ii) 6365587 dated 20.07.2018, (iii) 6383202 dated 27.07.2018 and (iv) 6412445 dated 23.07.2018.

The applicant stated that due to EDI system error the reward item was marked as "NO" instead of "YES" in the said shipping bills. The same has been amended manually by the Customs Authorities and issued amendment certificate dated 31.08.2021.Hence they are requesting to allow MEIS benefits against above mentioned 4 shipping bills.

Decision: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.

The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs Authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

(Action: Applicant)

Case No. 07 M/s. Usan Pharmaceuticals Pvt Ltd., Mumbai
F.no. HQRPRCAPPLY00182784AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 3 Shipping Bill No.(i) 8949145 dated 27.09.2017, (ii) 2380240 dated 23.01.2018 and 2380277 dated 23.01.2018.

The applicant stated that due to EDI system error the reward item was marked as "NO" instead of "YES" in the said shipping bills. The same has been amended manually by the Customs Authorities and issued amendment certificate dated 07.04.2021 .Hence they are requesting to allow MEIS benefits against the above mentioned 4 shipping bills.

Decision: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.

The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

(Action: Applicant)

Case No. 08 M/s. Jubilant Pharmova Ltd., Noida

F.no. HQRPRCAPPLY00184010AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against Shipping Bill No.6321420 dated 19.08.2019.

The applicant stated that their export has been made in eligible country only, ITCHS code is eligible for MEIS reward. Export product is also in line with MEIS policy. Payment have been realized in foreign currency against the shipment. Their export product comes under essential product category being used as an input and intermediate in pharmaceutical industry. They should not be deprived of the MEIS benefit against the said shipping bill just because of a small clerical error. During the filing of said shipping bill having MEIS incentive Rs.1.49 lacs, inadvertently declaration of intent had been marked /selected as "N" in place of "Y" by their CHA in certain shipping bills. Hence they are requesting to allow MEIS benefit against the said shipping bill.

Decision: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.

The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

(Action: Applicant)

Case No. 09 M/s. Jubilant Biosys Ltd., Noida
F.no. HQRPRCAPPLY00372506AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 69 shipping bills pertaining to year 2018-19, 2019-20 & 2020-21 inadvertently marked "N" instead of "Y".

The applicant stated that during the filing of shipping bills, inadvertently declaration of intent had been marked as "N" in place of "Y" by their CHA in the said shipping bills. Consequently they approach to Customs office, IGI Airport, New Delhi and they were issued an amendment letter against the shipping bills in question. However, they refused to carry out amendment in their EDI system as they have system constraint in such amendment. Now, even after the said amendment they are unable to apply for issuance of MEIS scrip in terms of Chapter 3. All exports have been made to eligible countries only and all the ITCHS codes are eligible for MEIS reward. Payments have been realized in foreign currency against all the shipments. They are eligible to file the MEIS claims, however due to technical glitch they are unable to apply even after having all other necessary requirement. Hence they are requesting to allow MEIS benefits against 69 shipping bills.

Decision: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.

The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

(Action: Applicant)

Case No. 10 M/s. Steel Authority of India Ltd,. Kolkata
F.no. HQRPRCAPPLY00135595AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 2 Shipping Bill No.4698298 dated 07.05.2018 and 4697923 dated 07.05.2018.

The applicant stated that due to increase in Covid-19 infections from March to May 2021, most of their workforce was affected by the pandemic and were not able to attend to their works. This has resulted in missing out on 2 MEIS licenses for shipping bills pertaining to 07.05.2018. As most of the MEIS related works carried out by bankers for EBRC uploading which is not successful in the first attempt, they had to ask their bankers to repeat the process 4-5 times to get the e-BRC uploaded and the same would take minimum 2 weeks to get reflected in MEIS application even after the status of e-BRC is shown in DGFT site. Due to the said time lag and Covid-19 infections during March to May 2021 they were not able to file MEIS for the above 2 shipping bills within the timeline of 07.05.2021. Hence they are requesting to allow MEIS benefits against these 2 shipping bills.

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

(Action: Applicant)

Case No. 11 M/s. Bridge to India Pvt. Ltd., Gurugram
F.no. HQRPRCAPPLY00191207AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow SEIS benefit for the period 2018-19 (File No.05/21/098/50479/AM21 dated 29.12.2020).

The applicant stated that they have filed the application (File No.05/21/098/50479/AM21 dated 29.12.2020)for grant of SEIS scrips for FY 2018-19. But CLA-New Delhi has rejected in terms of Para 3.08(f) of FTP as IEC is issued on 17.07.2020. They have duly complied and fulfilled all the conditions required for grant of SEIS scrips. The ground for which rejection is merely a procedural lapse. In substance, there is only a compliance which was not adhered to during the period under consideration, however, IEC was duly obtained in FY 2020. Further stated that the lapse took place as the accountant was not aware of the mandatory requirements prescribed under the law and the non-compliance occurred due to absence of advice from a qualified accountant. In the light of the aforesaid facts and circumstances and upon the grounds stated hereinabove, it is just and reasonable and it would be in the interest of justice that the said application be considered. Hence, they are requesting to allow SEIS benefit for the period 2018-19.

Decision: The Committee discussed the case at length and observed that firm is requesting for grant of SEIS benefits on exports of services made prior to issue of IEC. It found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 12 M/s. Bridge to India Pvt. Ltd., Gurugram
F.no. HQRPRCAPPLY00191548AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow SEIS benefit for the period 2017-18 (File No.05/21/098/50480/AM21 dated 29.12.2020).

The applicant stated that they have filed the application (File No.05/21/098/50480/AM21 dated 29.12.2020) for grant of SEIS scrips for FY 2017-18. But CLA-New Delhi has rejected in terms of Para 3.08(f) of FTP as IEC is issued on 29.12.2020. They have duly complied and fulfilled all the conditions required for grant of SEIS scrips. The ground for which rejection is merely a procedural lapse. In substance, there is only a compliance which was not adhered to during the period under consideration, however, IEC was duly obtained in FY 2020. Further stated that the lapse took place as the accountant was not aware of the mandatory requirements prescribed under the law and the non-compliance occurred due to absence of advice from a qualified accountant. In the light of the aforesaid facts and circumstances and upon the grounds stated hereinabove, it is just and reasonable and it would be in the interest of justice that the said application be considered. Hence, they are requesting to allow SEIS benefit for the period 2017-18.

Decision: The Committee discussed the case at length and observed that firm is requesting for grant of SEIS benefits on exports of services made prior to issue of IEC. It found no merit or hardship in the arguments made by the firm and hence decided to reject the request of the firm.

(Action: Applicant)

Case No. 13 M/s. Leather Hunters, Jalandhar
F.no. HQRPRCAPPLY00203753AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against Shipping Bill No.4039380 dated06.04.2018 (E-Com reference no.30/04/014/48300/0730/8800) with 10% late cut.

The applicant stated that they had created MEIS application against the above shipping bill. However, the application wrongly imposed late cut fees of 100% instead of 10%. They have filed grievance on DGFT portal for the said matter and they have been intimated to approach NIC, DGFT for filing the application. They approach DGFT, New Delhi vide email dated 09.07.2021. The applicability of late cut against the said shipping bill are (i) 2% for applications received after the expiry of last date but within 6 months from the last date (ii) 5% for applications received after 6 months from the prescribed date of submission but no later than 1 year from the prescribed date and (iii) 10% for applications received after 12 months from the prescribed date. There is no restriction in the said Public notice that exemption is to be available in prescribed 4 months, rather para 9.02 amended permanently for cases fulfilling eligibility as per public notice. The window for filing of MEIS applications was stopped w.e.f. 08.07.2021 by DGFT vide Trade Notice No.08 and the same was opened recently. But they are unable to file the MEIS application with 10% late cut. Hence they are requesting to allow MEIS benefits against the above shipping bill.

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 the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No. 14 M/s. Tania Exports, Jalandhar
F.no. HQRPRCAPPLY00203766AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against Shipping Bill No.4466628 dated 26.04.2018 (E-Com reference no.30/98/001/03800/0730/8807) with 10% late cut.

The applicant stated that they had created MEIS application against the above shipping bill. However, the application wrongly imposed late cut fees of 100% instead of 10%. They have filed grievance on DGFT portal for the said matter and they have been intimated to approach NIC, DGFT for filing the application. They approach DGFT, New Delhi vide email dated 09.07.2021. The applicability of late cut against the said shipping bill are (i) 2% for applications received after the expiry of last date but within 6 months from the last date (ii) 5% for applications received after 6 months from the prescribed date of submission but no later than 1 year from the prescribed date and (iii) 10% for applications received after 12 months from the prescribed date. There is no restriction in the said Public notice that exemption is to be available in prescribed 4 months, rather para 9.02 amended permanently for cases fulfilling eligibility as per public notice. The window for filing of EMIS applications was stopped w.e.f. 08.07.2021 by DGFT vide Trade Notice No.08 and the same was opened recently. But they are unable to file the MEIS application with 10% late cut. Hence they are requesting to allow MEIS benefits against the above shipping bill.

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

(Action: Applicant)

Case No. 15 M/s. Nash Industries (I) Pvt. Ltd., Bangalore
F.no. HQRPRCAPPLY00040530AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against (i) 90 shipping bills against which e-BRC was not issued by bank.(ii) 66 shipping bills where delay in uploading the e-BRC by bank.(iii) 54 shipping bills which were not transmitted from Customs (ICEGATE) to DGFT portal.

This is defer case of PRC Meeting No.09/AM22 dated 09.09.2021 (Case No.09), wherein the Committee decided to defer the case as nobody appeared for PH. The applicant stated that they are unable to file the MEIS applications due to the primary reasons that their bankers i.e. SBI could not process the e-BRC, even though all the documents required for processing were submitted. (i) There are 90 shipping bills pending in this regard, where the e-BRC are pending to be processed. They are in continuous in contact with their bankers to have the same processed. They understand that there is change in the system (software) and also have other integration issues with banker (SBI) and accordingly, the processing of the above could take some time. (ii) There are 66 shipping bills where their bankers have completed the process the have issued the e-BRCs during the month of December 2020, January 2021 and February 2021 and the particulars of e-BRCs are now being reflected in DGFT portal. However, as the time limit for making an application for claim of MEIS has expired, they are unable to claim the benefit, purely due to the delay in processing the SBI. (iii) There are 54 shipping bills which were not transmitted into DGFT website while the same is available at ICEGATE of Customs and not currently available in DGFT portal to enable them to file an application for the claim of benefit. The delay is purely due to the delay in processing /non-processing of e-BRC by SBI due to the ongoing pandemic Covid-19 and other system integration issues as claimed by SBI. Hence they are requesting to allow MEIS benefits against the above mentioned shipping bills.

Decision: The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length and observed that due to delay in uploading the BRCs by their banker firm has faced the problem which was beyond their control and decided to allow MEIS benefit against 66 Shipping Bills without any late cut. The Committee did not consider the MEIS benefit against 90 Shipping bills, which have not been uploaded by the bank and 54 Shipping bills which have not been transmitted so far from Customs to DGFT portal on grounds of no merit. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore/ PC-3 for necessary updation in the system)

Case No. 16 M/s. Krishna Textiles Prop Ashis Khandhari HUF, Punjab
F.no. HQRPRCAPPLY00124349AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 3 Shipping Bill No.(i) 8955091 dated 28.09.2017, (ii) 9448585 dated 24.10.2017 and (iii) 9783501 dated 09.11.2017 against which MEIS License No.1219002480 dated 23.07.2018 was issued and not utilized due to technical error.

This is defer case of PRC Meeting No.13/AM22 held on 01.10.2021 (Case No.01),wherein the Committee decided to defer the case as no one appeared for PH. The applicant stated that their MEIS Authorisation No.1219002480 dated 23.07.2018 has been surrendered and cancelled. When they are applying for fresh MEIS application after the release of above 3 shipping bills, they are getting duty credit of Rs.0.00 with late cut of 100%. Their shipping bills and e-BRC were released on 22.04.2021. Hence, they are requesting to allow MEIS benefit against the above 3 Shipping Bills.

Decision: The Committee went through the statements made by the firm and discussed the matter at length. It observed that there is merit in the case and accordingly it decided to accede to the request of the firm and allowed MEIS benefit of 3 Shipping Bills No.(i) 8955091 dated 28.09.2017, (ii) 9448585 dated 24.10.2017 and (iii) 9783501 dated 09.11.2017 against which MEIS License No.1219002480 dated 23.07.2018 was issued and not utilized due to technical error. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana/ PC-3 for necessary updation in the system)

Case No. 17 M/s. Krishna Textiles Prop Ashis Khandhari HUF, Punjab
F.no. HQRPRCAPPLY00124693AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against Bill of Export No.005340 dated 23.06.2017.

This is defer case of PRC Meeting No.13/AM22 held on 01.10.2021 (Case No.02), wherein the Committee decided to defer the case as no one appeared for PH. The applicant stated that they exported Shawls vide above bill of export from Custom Station Rail Cargo, Amritsar (INASR2). The subject bill of export was filed manually by their CHA at Custom Station Rail Cargo due to the non-functioning of EDI system on 23.06.2017. As per the Custom Public Notice No.03/2017-Cus Custom Station Rail Cargo, Amritsar EDI system comes into existence with effect from 01.07.2017. Previously they are filing their claims for MEIS against the subject shipping bill on DGFT portal, the following error message is displayed by the E-com applications " SHIPPING BILL FILING DATE GREATER THAN EDI DATE", but now the error message is not displayed and amount of duty credit is showing as NIL. They have also sought clarification for the filing of MEIS claim against the subject shipping bill. Hence they are requesting to allow MEIS benefits against the above mentioned bill of export.

Decision: The Committee went through the statements made by the firm and discussed the matter at length. It observed that there is merit in the case and accordingly it decided to accede to the request of the firm and allowed MEIS benefit against Bill of Export No.005340 dated 23.06.2017 without late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana/ PC-3 for necessary updation in the system)

Case No. 18 M/s. Orient Exports Pvt. Ltd., Kolkata
F.no. HQRPRCAPPLY00223276AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against Shipping Bill No.0705790 dated 06.05.2018.

The applicant stated that their export against the above mentioned shipping bill is through land Custom Station INGJXB, but their banker uploaded the bank realization certificate on 12.07.2021. They have realized the foreign currency on 22.06.2018. However, when they are applying for MEIS, the value shows "ZERO". Hence they are requesting to allow MEIS benefits against the above mentioned shipping bill.

Decision: The Committee having examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly it decided to allow MEIS benefit against Shipping Bill No.0705790 dated 06.05.2018 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Kolkata/ PC-3 for necessary updation in the System)

Case No. 19 M/s. James Warren Tea Ltd., Kolkata
F.no. HQRPRCAPPLY00236787AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: Permission to file fresh MEIS application beyond 36 months without any late cut against 13 shipping bills in lieu of cancelled MEIS License No.0219017646 dated 11.12.2015 issued to them against said shipping bills.

This is review case of PRC Meeting No.10/AM21 held on 10.09.2020 (Case No.04), wherein the Committee approved the case and directed EDI/NIC to make these shipping bills available for reapplying of MEIS. The applicant stated that as per the decision of PRC, they have filed their application to RA, Kolkata within stipulated 90 days to issue a fresh MEIS application. RA, Kolkata issued the above MEIS license for the same Duty Credit Value of Rs.1036640.00 against the earlier file reference no.02/89/090/00678/AM16. But for the reason yet known, unfortunately, the fresh MEIS license also could not be registered at the port of registration, as the alert message against the authorization at the customs site read as "Invalid License Number/Date". In spite of their best efforts with the RA even at the helm of Covid-19 Pandemic situation, noting as such materialized, and they could not find any solution at their end. Meanwhile, the MEIS authorization which was issued on 13.10.2020 against got expired after 12 months on 13.10.2021. They came to know from DGFT-EDI(NIC) that their subject 13 shipping bills before issuance of the fresh MEIS license in lieu of the cancelled MEIS authorization No.0219017646 dated 11.12.2015 is still pending at their end. Hence they are requesting to permit for filing fresh MEIS application beyond 36 months without any late cut against 13 shipping bills.

Decision: The Committee reviewed and went through the submission made by the firm along with comments received from NIC and observed that no policy relaxation is required in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach NIC (HQ) in the matter.

(Action: Applicant)

Case No. 20 M/s. Lexport, New Delhi
F.no. HQRPRCAPPLY00249128AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To waive off the requirement of Para 3.08(f) and allow SEIS benefit for the F.Y. 2020-21.

The applicant stated that they understand that as per Para 3.08(f) an exporter shall have to have an active IEC at the time of rendering services for which rewards are claimed. However, during the FY 2020-21, since the departmental affairs were at halt and the entire country was at a stand-still. They were unable to fulfill the abovementioned requirement of having as active IEC, as their office completely shut, and staff was also not available due to the ongoing Covid-19 pandemic being at its peak during the aforementioned period. Even during the turndown that the previous year had brought, their export services stood at a considerable amount of US$ 95,563.40. Considering the amount of foreign exchange generated for the country even during the difficult time that the pandemic brought, denying the benefit of SEIS scheme only due to the mere fact that they did not have an active IEC. The same was obtained by them on 22.10.2021) and now they are fully compliant with the necessary requirements. It was only due to the above stated reasons that they could not obtain an IEC for the period in dispute. Their intention was never to not adhere to the applicable laws. Hence they are requesting to waive off the requirement of Para 3.08(f) and allow SEIS benefit for the F.Y. 2020-21.

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

(Action: Applicant)

Case No. 21 M/s. Harish Exporter, Mumbai

F.no. HQRPRCAPPLY00228029AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To modify MEIS/ROSCTL e-com module to enable to file eligible claim of Duty Credit license wherein they have opted to claim MEIS instead of higher ROSCTL claim.

The applicant stated that their export products are eligible for MEIS as well as RoSCTL. They intend to claim RoSCTL benefits for the exports made by them from 01.08.2019 onwards. Apparently they observed that while making online application for RoSCTL claim, MEIS benefit of Rs.9,74,741/- granted for 6 shipping bills filed for the exports made during the period from 07.03.2019 to 31.7.2019 is getting deducted. They submit that MEIS benefit alone was claimed in respect of the 6 shipping bills and did not claim RoSCTL benefit for the said exports. Therefore, there is no double benefit that has been claimed by them. They understand that since MEIS benefit has been withdrawn retrospectively vide PN No.58 dated 29.01.2020, the same is getting deducted from the RoCSTL of the subsequent shipping bills being claimed now. Had they known about withdrawal of MEIS benefit retrospectively they would have filed shipping bills claiming RoSCTL benefit instead of MEIS benefit. In that case they would have been sanctioned RoSCTL which would be of higher amount than and the same would not have been deducted from RoSCTL being claimed for subsequent period. Further stated that with respect to the 10 of the 16 shipping bills, where they tried to apply MEIS benefit amounting to Rs.18,96,360/-, where they have claimed only MEIS benefit and no RoSCTL benefit, the online portal initially showed MEIS benefit as ZERO for ITC HS code pertaining to garments and made-ups. However, in May 2021, they have been granted the benefit of MEIS in respect of 5 shipping bills (out of 10 shipping bills) for the export of products other than garments and made-ups. Hence, they are requesting to modify MEIS/ROSCTL e-com module to enable to file eligible claim of Duty Credit license wherein they have opted to claim MEIS instead of higher RoSCTL claim.

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 it decided to call the firm for **Personal Hearing**.

(Action: Applicant/PRC)

Case No. 22 M/s. Navya Inc., Delhi
F.no. HQRPRCAPPLY00169218AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against those shipping bills whose realization has happened beyond 3 years.

This is review case of PRC Meeting No.27/AM21 dated 31.03.2021 (Case No.24), wherein the Committee decided to allow MEIS benefit only for those shipping bills whose realization has happened within 3 years from the date of shipment but e-BRCs have been uploaded after 3 years of shipment. The applicant stated that PN No.08 dated 01.06.2020 states that for filing of MEIS application which attracted late cut as on 01.03.2020, the period between 01.03.2020 and 30.06.2020 shall not be counted and the last date for submission of various categories of applications attracting that late cut and the applicable cuts will be accordingly re-determined. The scenario of COVID-19, the lockdown period, less man force in all establishments viz. Bank, Government, Private had a huge setback for all business related activities worldwide. Due to worldwide corona shutdown some of their payment from the buyers got rescheduled but were inevitable received though with the delay of couple of days. In some case even BRC's for on time payments / delayed payment were also not uploaded timely by bankers as they themselves were working under corona induced restrained conditions. Hence, they are requesting to allow MEIS benefit against those shipping bills whose realization has happened beyond 3 years.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.27/AM21 dated 31.03.2021 (Case No.24).

(Action: Applicant)

Case No. 23 M/s. Basant Textile Mills, Amritsar
F.no. HQRPRCAPPLY00207668AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 12 shipping bills without late cut against which MEIS Scrip No.1219002479 dated23.07.2018 was issued and later on cancelled.

The applicant stated that their MEIS Authorisation No.1219002479 dated 23.07.2018 has been surrendered and cancelled. The subject authorization was verified and registered by Customs Authorities with transfer option as NO. The approached the Customs Authorities for the amendment in MEIS authorization, but there was no option allowed for amendment after the registration process is completed. They were also issued non-utilization of the subject MEIS by Customs Authorities. When they are applying for fresh MEIS, they are getting duty credit of Rs.0.00 with late cut of 100%. Their shipping bills and e-BRC were released on 22.04.2021. Hence, they are requesting to allow MEIS benefit against 12 Shipping Bill No.(i) 1205705 dated 29.11.2017, (ii) 1265097 dated 01.12.2017, (iii) 1584851 dated 15.12.2017, (iv) 1590301 dated 16.12.2017, (v) 2390519 dated 24.01.2018, (vi) 9065787 dated 04.10.2017, (vii) 9066022 dated 04.10.2017, (viii) 9066043 dated 04.10.2017, (ix) 9416969 dated 21.10.2017, (x) 9758677 dated 08.11.2017, (xi) 9902119 dated 15.11.2017 and (xii) 9908622 dated 15.11.2017.

Decision: The Committee went through the statements made by the firm and discussed the matter at length. It observed that there is merit in the case and accordingly decided to accede to the request of the firm and allowed MEIS benefit of 12 shipping bills No.(i) 1205705 dated 29.11.2017, (ii) 1265097 dated 01.12.2017, (iii) 1584851 dated 15.12.2017, (iv) 1590301 dated 16.12.2017, (v) 2390519 dated 24.01.2018, (vi) 9065787 dated 04.10.2017, (vii) 9066022 dated 04.10.2017, (viii) 9066043 dated 04.10.2017, (ix) 9416969 dated 21.10.2017, (x) 9758677 dated 08.11.2017, (xi) 9902119 dated 15.11.2017 and (xii) 9908622 dated 15.11.2017 against which MEIS Scrip No.1219002479 dated 23.07.2018 was issued and not utilized due to technical error. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana/ PC-3 for necessary updation in the system)

Case No. 24 M/s. P. R. Global Resources India, Nagpur
F.no. HQRPRCAPPLY00170062AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 10 shipping bills wherein the HS code was amended.

The applicant stated that the Customs Authority has endorsed the correction of ITC HS code in shipping bills, vide letter issued by the concerned Customs Authority (Letter No.VII(Cus) ICD NOK/01/Amend/BE/2020 Borkhedi dated 15.05.2020), for the purpose of availing export incentives under MEIS scheme. Hence they are requesting to allow the MEIS benefits against 13 shipping bills.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/PC-3 division)

Case No. 25 M/s. Tega Industries Ltd., Kolkata
F.no. HQRPRCAPPLY00271905AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against Shipping Bill No.3522786 dated 16.03.2018.

The applicant stated that the subject shipping bill had been uploaded at DGFT repository from Customs on 11.11.2021. But unfortunately, 100% late cut is imposed in the MEIS application. Therefore they are unable to submit online MEIS application under DGFT server in respect of captioned shipping bills. In this context, it is to be noted that 100% MEIS entitlement is eligible against this shipping bill in terms of Para 3.15(ii)(1) of HBP 2015-20 as this shipping bill had been uploaded at DGFT repository from Mumbai Customs on 11.11.2021. Hence they are requesting to allow the MEIS benefits against the above mentioned shipping bill.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in transmission of Shipping bills by the customs in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against Shipping Bill No.3522786 dated 16.03.2018 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Kolkata /PC-3 for necessary updation in the System)

Case No. 26 M/s. Tega Industries Ltd., Bharuch
F.no. HQRPRCAPPLY00317879AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 11 Shipping Bill No.(i) 4008418 dated 25.07.2019, (ii) 4011033 dated 28.09.2019, (iii) 4011047 dated 28.09.2019, (iv) 4011150 dated 30.09.2019, (v) 4011821 dated 16.10.2019, (vi) 4002753 dated 29.02.2020, (vii) 4002754 dated 29.02.2020, (viii) 4002755 dated 29.02.2020, (ix) 4002752 dated 29.02.2020, (x) 4003649 dated 20.03.2020 and (xi) 4011125 dated 30.09.2019.

The applicant stated that they are unable to file the MEIS claim against 11 shipping bills, which are already available in the Custom bin since 24.12.2021. The concerned shipping bills can be added to the shipping bill repository with the necessary updation of the e-BRC details. Unfortunately, they are unable to attach the respective shipping bills to the E-Com application from the shipping bill repository since 25.12.2021. They also have tried to file the same shipping bills vide E-Com reference no.02/88/025/42300/0754/8994 dated 31.12.2021. Hence they are requesting to allow the MEIS benefits against 11 shipping bills.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length. The Committee decided to refer the matter to PC 3 for examination of the request and its resolution.

(Action: Applicant/ PC-3 Division)

Case No. 27 M/s. Tega Industries Ltd., Kolkata
F.no. HQRPRCAPPLY00318856AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 10 shipping bills pertaining to year 2015-2016.

The applicant stated that they had submitted their details pending MEIS claim against exports for the period 01.10.2015 to 31.03.2016 to RA as per Trade Notice No.24 dated 231.02.2018. The reward scheme have been unfortunately filled as "N" in place of "Y" against all concerned 10 shipping bills. Hence they are requesting to allow the MEIS benefits against 10 Shipping Bill No.(i) 3393553 dated 06.10.2015, (ii) 3244887 dated 28.09.2015, (iii) 3406120 dated 06.10.2015, (iv) 3293998 dated 30.09.2015, (v) 3250372 dated 28.09.2015, (vi) 3872838 dated 31.10.2015, (vii) 5353729 dated 19.01.2016, (viii) 5542711 dated 29.01.2016, (ix) 5542815 dated 29.01.2016 and (x) 5500729 dated 27.01.2016.

Decision: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.
The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are

transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

(Action: Applicant)

Case No. 28 M/s. Tega Industries Ltd., Kolkata
F.no. HQRPRCAPPLY00319773AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 07 shipping bills pertaining to year 2015 and 35 shipping bills pertaining to year 2016-17.

The applicant stated that their 42 shipping bills are reflecting intent as "No" under reward scheme column, for MEIS, during the period 01.04.2015 to 30.09.2015 and 01.04.2016 to 31.03.2017. At the time to filing the subject shipping bills through Customs EDI system, by mistake they selected "No" in place of "Yes" under the reward scheme column. Therefore they could not process the concerned MEIS application. Hence they are requesting to allow the MEIS benefits against the 42 shipping bills.

<u>Decision</u>: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.
The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

(Action: Applicant)

Case No. 29 M/s. Radhadarshan Petropack LLP, Surat
F.no. HQRPRCAPPLY00273082AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 5 shipping bills inadvertently marked "N" instead of "Y".

The applicant stated that while filing shipping bills by oversight the reward item was not selected as a result the shipping bills are shown with intent to avail incentive as "No" instead of "Yes". However, in the marks column of shipping bills they have clearly mentioned viz. we intend to claim rewards under MEIS. Conclusively, the said exported goods are eligible for MEIS. They have duly received post shipment amendment certificate as approved by DC, Customs, Hazira. The certificate duly acknowledges the error committed and simultaneously affirms that the correction cannot be carried out in EDI shipping bills in the EDI system. Therefore, they requesting to allow correction manually as there is a limiting constraint with respect to correction in EDI system. Hence they are requesting to allow the MEIS benefits against 05Shipping Bill No.(i) 4625466 dated 03.05.2018, (ii) 4627288 dated 03.05.2018, (iii) 7850349 dated 26.09.2018, (iv) 7939524 dated 29.09.2018 and (v) 7943615 dated 30.09.2018.

Decision: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.
The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

(Action: Applicant)

Case No. 30 M/s. Vikram Solar Ltd., Kolkata
F.no. HQRPRCAPPLY00282121AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 57 shipping bills pertaining to the period 2015-16 (2 SB), 2016-17 (39 SB), 2017-18 (11 SB) and 2018-19 (5 SB).

The applicant stated that they had made exports under various shipping bills during the period from 2015-16 to 2018-19 and eligible for export benefit scheme i.e. MEIS scheme. However, due to technical issues at banking system, they could not manage to get the e-BRCs generated within the prescribed time limit specified for filing application for MEIS. Recently, the concerned bank has now able to generate e-BRCs under the shipping bills, however, the timeline to file the application for MEIS under detailed shipping bills have lapsed due to which the company is deprived from the export benefit under eligible shipping bills without any non-compliance from company. In the light of the above backdrop, they are requesting to allow the MEIS benefits against the 57 shipping bills with or without appropriate late cut, if any.

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

(Action: Applicant)

Case No. 31 M/s. ELGI Equipments Ltd., Coimbatore
F.no. HQRPRCAPPLY00286016AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 205 shipping bills without any late cut.

The applicant stated that their export invoices and shipping bills are made to Brazil Country are in Brazilian Real (BRL) currency whereas the remittance received in USD. Due to this mismatch they could not apply for MEIS licenses in respect of the subject shipping bills. The NIC technical team at Chennai has suggested to change the eBRC in BRL currency but AD bank has rejected their request. Hence, they are requesting to solve this issue by allowing the application with existing eBRCs, within the available time limit without any late cut.

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

(Action: Applicant/PRC)

Case No. 32 M/s. Thyssenkrupp Industries Pvt. Ltd., Pune
F.no. HQRPRCAPPLY00292448AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 4Shipping Bill No.(i) 869463 dated 30.03.2015, (ii) 8586284 dated 25.03.2015, (iii) 1461749 dated 28.06.2015 and (iv) 1934420 dated 21.07.2015.

The applicant stated that the export benefit was not allotted to 4 shipping bills in the application made in 2018 due to non-declaration of intent in the shipping bill. On representation, as per PN no. 40/2015-2010 dated 09.10.2015 (exports made between 01.04.2015 & 31.05.2015 are eligible for MEIS benefit even when the exporter has inadvertently marked "N" in the reward item box) shipping bills are considered for benefit & re-activated by the concerned authorities. Online system does not consider time barred shipping bills, hence request is made as per Trade notice No.36 dated 09.10.2019 to remove 100% late cut. To consider the shipping bills of 2015 for export benefits without late cut since timely claim was made in 2018 however rejected due to non-declaration of intent in the shipping bills. Hence, they are requesting to allow MEIS benefit against the above mentioned 4 Shipping Bills.

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

(Action: Applicant)

Case No. 33 M/s. Devu Tools Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00292844AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against e-com reference no. 03/90/035/47800/0746/7949 dated 11.11.2021 as they were in DEL from 2016 to November 2021.

The applicant stated that this is with reference to ECOM Application No.03/90/035/47800/0746/7949 dated 11.11.2021, as they were in DEL from 2016 to November 2021, they were not able to apply for MEIS benefit. Their MEIS is pending of 2016-2017 and while doing application benefit, it is showing "Zero". Hence, they are requesting to allow getting MEIS benefit. Hence, they are requesting to allow MEIS benefit against e-com reference No.03/90/035/47800/0746/7949 dated 11.11.2021.

Decision: The Committee having examined the statement made by the applicant and discussed the matter at length. The Committee observed that there is a merit in the case and accordingly it decided to allow MEIS benefit against 7 shipping bills filed under e.COM no.03/90/035/47800/0746/7949 dated 11.11.2021without late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA- Ahmedabad/ PC-3 for necessary updation in the System)

Case No. 34 M/s. Recipharm Pharmaservices Pvt. Ltd., Bangalore
F.no. HQRPRCAPPLY00293934AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To issue electronic re-credit of MEIS scrip or issue new MEIS scrip or issue demand draft of Rs.541067/- for re-export of defective material.

The applicant stated that they have imported 134.90 kgs of Droxidopa vide Bill of Entry No.6670650 dated 05.06.2018 having import Invoice No.2018014749 dated 15.05.2018 from M/s. Chemo Iberica SA, Spain for experimental purpose. They have exported 58.49 Kgs of the goods vide shipping bills No.3693483 dated 24.04.2019 and Re-Export Invoice No.18400262 dated 29.03.2019 due to quality issue. They have paid the import Customs duty on the said Re-export material at the time of import Rs.5,52,109/- by debiting MEIS license no.0719025823 dated 07.02.2018. They have made the application under section 74 for refund of Customs and intern Customs Authorities has issued order-in-original No.481/2019 dated 05.08.2019 by the DC of Customs, Air Cargo Complex, Bangalore, Airport,Devanahalli, Bangalore for sanction of an amount of Rs.5,41,067/- in the form of credit to the MEIS License.They have approached the DBK Air Cargo Complex, Bangalore Airport. Devanahalli, Bangalore vide their letter dated 13.09.2019 for Re credit of Customs duty on Re-Export. In turn they have received a letter from Customs Authorities intimating to RA for re credit of Customs duty. They have requested vide letter RBU/Cus/2019-20 dated 11.10.2019 and 04.09.2020 to the RA, Bangalore. However, they have not received any communication from the RA. Hence, theyare requesting to issue electronic re-credit of MEIS scrip or issue new scrip or issue the demand draft of Rs.541067/- for re-export of defective material.

Decision: The Committee went through the statements made by the firm and discussed the matter at length. It observed that the Principal Commissioner of Customs, Bangalore has already sanctioned an amount of Rs.541067/- in form of credit to the License (MEIS) No.0719025823/0/36/00 dated 07.02.2018 having registration No.0719025823 dated 07.02.2018. Accordingly it decided to accede to the request and allowed MEIS benefit of Rs.541067/-as re-credit on account of re-export of defective material vide Shipping Bill No.3693483 dated 24.04.2019. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting for this re-credit.

(Action: Applicant/ RA-Bangalore / PC-3 division for necessary updation in the System)

Case No. 35 M/s. Recipharm Pharmaservices Pvt. Ltd., Bangalore
F.no. HQRPRCAPPLY00140225AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To waive of e-BRC against Shipping Bill No.7716412 dated 19.10.2019 and allow MEIS benefit manually by submitting payment advice issued by Bank.

This is review case of PRC Meeting No.18/AM22 dated 07.12.2021 (Case No.03), wherein the Committee rejected the case. The applicant stated that they have exported pharmaceutical tablets with HS Code 30049099 to Belgium vide shipping bill no. 7716412 dated 19.10.2019. They have received the check list from their CHA. They have verified and approved to file shipping bills. Shipping bills check list FOB value is agreeing with FOB value of Export invoice. After receiving the LEO, it had been noticed that a different / wrong invoice value was transmitted into ICEGATE due to unknown / system error. Wrong value showing FOB value in EURO of 6513.21 instead of 82,386.52 Euro for export invoice number 1904000229 dated 16.10.2019. Immediately upon the notice of the same, they had requested the Customs Authorities to check it for rectification. They have submitted all documents for export customs clearance. Due to the urgency of the cargo, they did not instruct to stop / hold the shipment but decided to approach authority for rectifying the same without blocking life science goods exports. In continuation, a special request had been made with concerned Customs Authorities in the Ari Cargo Complex vide letter dated 16.11.2019 and they had gone through the case in details and found that their claim for amendment as a genuine grievance and certified the actual invoice value as 82,386.52 Euro by issuing shipping bill Amendment letter manually by the Assistant Commissioner (exports), Air Cargo Complex, Bangalore vide letter ref. c. No. Vii/48/903/2019 BACC Exp Asst. As shipping bill wrong FOB value for export invoice number 1904000229 dated 16.10.2019 in EURO of 6513.21 instead of 82,386.52 Euro transmitted, shipping bills Amendment issued with corrected FOB value EURO 82,386.52 manually by the Customs Authorities. Hence banker is unable to update e-BRC in Bank server and issue e-BRC. As per para 3.03 and 3.04 of FTP 2015-20 they are entitled MEIS amount approx. Rs.3,20,800/- for this export made against the subject shipping bill. In this shipping bill the eligible MEIS is Rs.320,790/-. Hence, they have requesting to waive of e-BRC against Shipping Bill No.7716412 dated 19.10.2019 and allow to claim MEIS benefit manually by submitting payment advice issued by Bank.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.18/AM22 dated 07.12.2021(case no.03).

(Action: Applicant)

Case No. 36 M/s. Recipharm Pharmaservices Pvt. Ltd., Bangalore
F.no. HQRPRCAPPLY00140213AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To waive requirement of e-BRC against Shipping Bill No. 2729798 dated 19.05.2020 and allow claiming MEIS benefit manually by submitting payment advice issued by Bank.

This is review case of PRC Meeting No.18/AM22 dated 07.12.2021 (Case No.02), wherein the Committee rejected the case. The applicant stated that they have exported pharmaceutical tablets with HS code 30049099 to USA vide shipping bill no. 2729798 dated 19.05.2020. The stuffing was done at their factory premises on 18.05.2020 and subsequently shipping bill was filed against the actual invoice value of USD 299091.08. After receiving the LEO, it has been noticed that a different/wrong invoice value was transmitted into Icegate due to system error and they have immediately requested the Custom authorities to rectify the same. Due to urgency of the cargo, the applicant had not held the shipment and approached the custom authorities to rectify the error. As per shipping bill, wrong value of USD 70804.20 was transmitted to ICEGATE and EDPMS of bank sever and the shipping bill amendment was issued manually by the customs. Therefore, the Banker was unable to update e-BRC in the bank server and that's why Banker has issued the payment advice against the said shipping bill. Hence, they are requesting to waive of the e-BRC for the said shipping bill and allow claimingMEIS benefit manually by submitting payment advice issued by the Bank for subject shipping bill.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.18/AM22 dated 07.12.2021(case no.02).

(Action: Applicant)

Case No. 37 M/s. Hindalco Industries Ltd., Bharuch
F.no. HQRPRCAPPLY00295180AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against Shipping Bill No.4790850 dated 18.12.2015.

The applicant stated that the concerned shipping bill have been uploaded at DGFT repository from Customs on 18.11.2021. But unfortunately, 100% late cut is imposed in the MEIS application. Therefore they are unable to submit online MEIS application under DGFT server in respect of captioned shipping bill. In this context, it is to be noted here that 100% MEIS entitlement is eligible against this shipping bill in terms of Para 3.15(ii)(1) of HBP 2015-20. Hence they are requesting to allow the MEIS benefits against the subject shipping bill.

Decision: The Committee having examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in transmission of Shipping bill by the customs in DGFT Portal, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request and allowed MEIS benefit against Shipping Bill No.4790850 dated 18.12.2015 (transmitted on 18.11.2021) without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Mumbai/PC-3 for necessary updation in the System)

Case No. 38 M/s. Goa Ship Yard Ltd., Goa
F.no. HQRPRCAPPLY00296630AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 4 Shipping Bill No.(i) 2468 dated 20.10.2016, (ii) 603 dated 22.05.2017, (iii) 751002 dated 24.07.2017 and (iv) 107218 dated 22.03.2018.

The applicant stated that among other constructions, built ships viz. (i) Water Jet Fast Attack Crafts and exported to Mauritius Government and (ii) Advanced Offshore Patrol Vessels and exported to the Government of Sri Lanka; through EDI port of Mormugao, Goa, under the above mentioned 4 shipping bills. These shps were not having IMO (International Maritime Organisation) Number. The IMO number or code of the ship, is a unique identifier of that particular ship, which is assigned upon keel laying. The IMO is given to every propelled passenger ship and cargo of more than 100 and 300 gross tonnage respectively. It is a permanent identity of the ship as it is not changed with change in its name, owner or country of registry. As an exception ships like ships engaged on special services, ships of war and troopships, etc., are excluded from assigning of the IMO number. The above ships constructed and exported by them fall under this exceptional category (war/troopships) and are not required to have the IMO number. Since there was no IMO number, for these ships; the system could not generate "Rotation Number" and EDI shipping bill as entry of the IMO code is mandatory for generating the rotation number and subsequently EDI shipping bills. Therefore, they were compelled to file the shipping bills manually after obtaining permission of the Commissioner of Customs. When they made efforts to uploat the shipping bills to the ICEGATE site of the Customs and subsequently to the shipping bill repository of the DGFT website, unfortunately there is no success. DGFT gives message that "no manual shipping bills are allowed to be attached in the shipping bill repository for EDI port w.e.f. 01.04.2015 or EDI effective date of the Customs Port". It was not possible for them to file online for linking with eBRC to claim reward under MEIS scheme. The only option available for them was to file manually. However, RA did not consider their manually filed MEIS application and asked them to file the same online.

Decision: The Committee observed that concerned shipping bills have not been uploaded and transmitted by the Customs Authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 39 M/s. Ahlcon Parenterals (India) Ltd., New Delhi
F.no. HQRPRCAPPLY00299219AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS claim manually against 4 Shipping Bills No.(i) 1189469 dated 05.02.2020, (ii) 1646029 dated 24.02.2020, (iii) 1698593 dated 26.02.2020 and (iv) 2003335 dated 09.03.2020 wherein inadvertently marked as "N" instead of "Y".

The applicant stated that they have already claimed MEIS benefit against all pending shipping bills for the FY 2018-19, 2019-20 and 2020-21 (up to 31.12.2020). However, in respect of above 4 shipping bills filed by them during the FY 2019-20, there was an error in the shipping bills in as much as although they had given a declaration on the face of the shipping bills as to claim of benefit under MEIS shcme, but by an accidental omission /typographical error, they filled up "N" instead of "Y" in the relevant column of these shipping bills. Resultantly, their 4 shipping bills are not forwarded to DGFT website online by the Customs Authorities. Due to this they are unable to claim the MEIS benefit against the subject shipping bills. After they made a lot of efforts, Customs Authorities have finally manually amended however they have not agreed to amend in their EDI system and transmit to DGFT online, citing some procedural difficulties.

Decision: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.
The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

(Action: Applicant)

Case No. 40 M/s. H.P. Cotton Textile Mills Ltd., Hisar
F.no. HQRPRCAPPLY00302137AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 158 shipping bills pertain to the period 2017-18, 2018-19 and 2019-20.

The applicant stated that their export shipments are made during the FY 2017-18, 2018-19 and 2019-20 from the Custom Port INSSA1 and INTKD6, which are eligible for the receipt of the MEIS incentive. However, portal is not allowing them for file MEIS application. The error on account of wrong HS code classified in the shipping bills has been rectified by the NhavaSheva port. Originally HS code was wrongly filed at the time of shipping bills, now corrected by the Customs port, but not showing still at DGFT portal and they are not able to file EMIS application. Hence they are requesting to allow the MEIS benefits against the 158 shipping bill nos.

<u>Decision</u>: The Committee observed that concerned shipping bills have not been uploaded and transmitted by the Customs Authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly the Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 41 M/s. Universal Impex, Delhi
F.no. HQRPRCAPPLY00323132AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 8 shipping bills for the year 2016-17 and 2017-18 without any late cut.

The applicant stated that their company has not been claiming MEIS for the year 2015-16, 2016-17 and 2017-18 because of late payment received from the party but inadvertently they have received the payment very late from their parties. So they have not claimed their MEIS due to 100% late cut. There is a dispute between them and the party because of payment. 100% late cut fees was imposed due to which they are not able to file the MEIS benefits. Payment from the buyer was not received on time due to dispute between them. Hence they are requesting to allow the MEIS benefits against the above 8 shipping bills.

<u>Decision:</u> The Committee examined the statement made by the applicant in its application and it decided to defer the case to seek a detailed statement showing the date of exports, date of realization and date of uploading the BRC by the banker of each shipping bill from the applicant before taking the final decision.

(Action: Applicant)

Case No. 42 M/s. Fairchem Organics Ltd., Ahmedabad
F.no. HQRPRCAPPLY00322148AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefits against the export made during the period 01-09-2020 to 31-12-2020 in the name of FOL with IEC AADCF6900E.

The applicant stated that they have an operational manufacturing unit located at 253/P and 312, Village Chekhala, Sanand District, Ahmedabad. They have making exports from this unit since 1996-97. The IEC allotted on 30.09.1992 in one of their erstwhile names of Fairchem Speciality Limited (FSL) was 0891014 268. Till August, 12, 2020 they were making exports under the said IEC in the said name, pursuant to Scheme of arrangement and amalgamation between 3 companies viz. (i) Fairchem Speciality Limited (FSL), (ii) Fairchem Organics Limited (FOL) and (iii) Privi Organics India Limited (POIL). The above mentioned unit was demerged from FSL and vested in newly incorporated FOL having IEC AADCF6900E. From August 13, 2020 onwards they started making exports manufactured at this same manufacturing location in the name of FOL with IEC AADCF6900E.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant)

Case No. 43 M/s. Oppo Mobiles India Pvt. Ltd., Gurgaon
F.no. HQRPRCAPPLY00324997AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow additional 2% Adhoc MEIS benefit against 12 shipping bills for the period January 2020 to March 2020.

The applicant stated that vide notification No.43/2015-20 dated 29.01.2020, notified 2% additional adhoc MEIS for exports from January 1, 2020 to 31.03.2020 on HS codes 85171211. Mobile phones other than push button type. However, MEIS appendix 3B covered such mobile phones under HSN 85171290. It is only on February 11, 2020 vide PN No.61/2015-20 amending the HSN to 85171211 on mobile phones. As a result, the company kept on mentioning HSN 85171290 in the shipping bills till 11.02.2020. Now, they have been trying to file the MAIS claim for additional 2%. However, DGFT portal is not allowing filing of application for ad-hoc incentive. On the contrary, DGFT issued a Notification No.26/2015-20 dated 16.09.2021, stating that exporters have to file the additional ad-hoc MEIS claim by 31.12.2021. This has resulted in a situation of impossibility to the company. Hence they are requesting to allow the MEIS benefits against 12 shipping bills.

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

(Action: Applicant)

Case No. 44 M/s. Sri Manonmani Textiles, Tamil Nadu
F.no. HQRPRCAPPLY00341391AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Ulcan

Subject: To allow MEIS benefit against 3 Shipping Bill No.(i) 8051342 dated 17.08.2017, (ii) 8743855 dated 19.09.2017 and 2955945 dated 19.02.2018 pertaining to year 2017-18.

The applicant stated that they have received payments for SB 8051342/17.8.2017 INMAA1 – FOB Rs. 32,14,576.98 – MEIS Rs. 64,291, SB 8743855/19.9.2017 INTUT1 – FOB Rs. 31,20,533.63 – MEIS Rs. 62,410 and SB 2955945/19.2.2018 INTUT1 – FOB Rs. 34,44,504.75 – MESI Rs. 68,890 for the above 3 shipping bills they received payments on 21.12.2019, 13.03.202 and 09.03.2021, respectively. Due to covid they received late payment by that time MEIS application was closed in DGFT website and also they were in Covid lockdown. Hence they are requesting to allow the MEIS benefits against the 3 shipping bill nos.

Decision: The Committee after examining the case decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 45 M/s. Dorf – Ketal Chemicals India Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00222480AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 68 shipping bills pertaining to year 2019-20 and 25 shipping bills pertaining to year 2020-21.

The applicant stated that they have received remittance against their exports in INR from Malaysia. Payment has been realized through freely convertible Vostro account as per Para 2.52(b). Shipping bill made under currency MYR but payment received in currency INR. While applying for MEIS against shipping bills entitlement amount is zero in DGFT site. Hence they are requesting to allow the MEIS benefits against the 68 shipping bill nos.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/PC-3 division)

Case No. 46 M/s. Raghunath Exporters, Kolkata
F.no. HQRPRCAPPLY00298702AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow higher rate of MEIS benefit against 4 shipping bills pertaining to the year 2020-2021 and 19 shipping bills pertaining to the year 2021-2022.

The applicant stated that due to oversight at the time of filling the shipping bill they have selected the incorrect ITC-HS code viz 09024020 instead of the correct ITC-HS code applicable for their product. Since they have exported black tea in packet greater than 3kg but less than equal to 20kg the correct ITC-HS code is 09024010.

As can be seen from sample shipping bill attached the description of the export product is correctly mentioned on the shipping bill. Thus they are eligible for higher rate of MEIS as per serial no. 369 of the MEIS schedule. As the shipping bills have already been generated and the last date for claiming the MEIS is 31.12.2021, they are filling MEIS application with the current rate allowed in the DGFT portal, with a request to kindly allow higher MEIS rate as allowed for the product viz 09024010 covered under serial no. 369.

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

(Action: Applicant)

Case No. 47 M/s. Ruchi Soya Industries Ltd., Mumbai
F.no. HQRPRCAPPLY00363868AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow 167 shipping bills (Year 2015-16) for manual filing or allow to submit the ECOM at RA without late cut under the MEIS scheme.

This is review case of PRC Meeting No.19/AM22 dated 30.12.2021 (Case No.34), wherein the Committee rejected the case. The applicant stated that there are two rows appearing in the place of product description on all the 167 shipping bills. In first row allows- Products details wherein reward flag option marked as 'NO' hence not reflection on DGFT server. In second row shows- Declaration "They intend to claim reward under MEIS Scheme". Since these Shipping bills pertain to April 2015-July 2015,they would like draw attention towards PN No. 47/2015-20 dated 08.12.2015, where in it has allowed Shipping bills till 30.09.2015 subject to condition that the firm has declared their intension in the affirmative on the shipping bills. Accordingly, in response they had approached to concern custom port and they have been informed that their shipping bills are already transmitted to ICEGATE and as per ICEGATE they have been informed that all shipping bills data is not integrated with the DGFT data base. They had tried to file MEIS claim, shipping bills were added in the repository and BRCs were also attached but it was showing '0'entitlements.

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 it decided to call the firm for **Personal Hearing** along with detail order of NCLT.

(Action: Applicant/PRC)

Case No. 48 M/s. Ruchi Soya Industries Lrd., Mumbai
F.no. HQRPRCAPPLY00360583AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 26 shipping bills pertaining to year 2016-17, 2017-18 and 2018-19.

The applicant stated that26 shipping bills pertaining to year 2016-17, 2017-18, and 2018-19 were realized in time. However due to some reasons, banks viz. Axis Bank, PNB, SBI and UCO bank could not upload the e-BRC in time. Delay is ranging from 3 to 4 years. In view of above they could not file their application for issuance of MEIS in time as shipping bills got expired by the time banks uploaded e-BRC. All exports under these shipping bills were made considering the incentives to be received and non-receipt of incentives have put their company in huge losses. Hence they are requesting to allow the MEIS benefits against the 26 shipping bills.

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 it decided to call the firm for **Personal Hearing** along with detail order of NCLT.

(Action: Applicant/PRC)

Case No. 49 M/s. Torrent Pharmaceuticals Ltd., Ahmedabad
F.no. HQRPRCAPPLY00357042AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 13 shipping bills.

The applicant stated that consideration of their export shipping bills for issue of duty credit scrips under MEIS scheme under chapter-3 of FTP 2015-20 have wrong LEO date 09.09.2020. They would like to inform that certain shipping bills for the year 2020-21 were updated with incorrect LEO date by Dahej customs. Due to this reason they were not in a position to claim MEIS benefit online. They therefore, submitted manual applications for the same in KSEZ office 31.12.2021. Since they have already claimed the MEIS for the period 01.09.2020 for Rs. 2 Cr. Hence they are requesting to allow the MEIS benefits against 13 shipping bill.

Decision: The Committee having examined the statement made by the applicant in its application decided to defer the case to seek a detailed report from DC, Dahej SEZ before taking the final decision in the matter.

(Action: Applicant/ DC, Dahej SEZ)

Case No. 50 M/s. S. Jayavel Exim, Chennai
F.no. HQRPRCAPPLY00379035AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 26 shipping bills (MEIS Scrip No.0419020285 dated12.08.2016 was issued & cancelled due to non-reflection of 2 shipping bills and then MEIS Scrip No.0419033960 dated 04.10.2017 was issued & cancelled due to non-reflection of 1 shipping bill in Customs server).

The applicant stated that the requisition letter for re-validation of shipping bills ref: MEIS authorization No. 0419020285 dated 12.08.2016 cancelled by RA Chennai. They are asking for re-validation of the shipping bills for the following reasons as two shipping bills were not reflected in customs server (ICE Gate). NIC director RA Chennai advised them to submit the original MEIS authorization no. 0419020285 and cancelled the same. They dropped above two shipping bills and again applied for MEIS and received authorization no. 0419033960 dated 04.10.2017. They then approached customs for verification, and there also one shipping bill was not reflected in customs server. There by the second original MEIS authorization also cancelled by RA Chennai office, Mean time RA Chennai instructed them to obtain license Non- utilization certificate from customs and we received the same from customs. They have been marking representation repeatedly to re-validate the said shipping bills, but due to pandemic situation and MEIS scheme was kept in abeyance for certain period by central government due to lack of funds. Now the shipping bills seem to be time barred.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/PC-3 division)

Case No. 51 M/s. Jayant Printery LLP, Mumbai
F.no. HQRPRCAPPLY00368096AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 5 Shipping Bill No.(i) 8017269 dated 14.08.2017, (ii) 8024009 dated 16.08.2017, (iii) 8146575 dated 21.08.2017, (iv) 8192972 dated 23.08.2017 and (v) 8412179 dated 02.09.2017.

The applicant stated that the overseas buyer failed to make the payment. Their claim with ECGC was approved for Rs.1.80 Cr. banker took long time to inform them that they will not able to issue eBRC. RA Mumbai uploaded the value on 29.12.2021. System does not accept their application of 2017. Hence they are requesting to allow the MEIS benefits against the above mentioned 5 shipping bills.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to ECGC issues and time taken in uploading of BRC by the Regional Authority in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly it decided to allow MEIS benefit against 5 Shipping Bill No.(i) 8017269 dated 14.08.2017, (ii) 8024009 dated 16.08.2017, (iii) 8146575 dated 21.08.2017, (iv) 8192972 dated 23.08.2017 and (v) 8412179 dated 02.09.2017without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai/PC-3 division for necessary updation in the System)

Case No. 52 M/s. Bharat Gears Limited, Faridabad
F.no. HQRPRCAPPLY00147914AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow manual filing of MEIS application with intent "No" but approval letter issued from customs against 16 shipping bills.

The applicant stated that they have marked 'N' instead of 'Y' in reward column of shipping bills. But they have the approval letter issued from Dighi Customs against the said shipping bills. Hence they are requesting to allow the MEIS benefits against the 16 shipping bills.

Decision: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.
The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs Authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

(Action: Applicant)

Case No. 53 M/s. A One International Varanasi
F.no. HQRPRCAPPLY00076208AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against Shipping Bill No.0000506 dated 07.06.2017.

The applicant stated that the eBRC date was updated wrong by the customs authority at EDPMS. But, when it has been rectified at EDPMS the MEIS claim date was over. Hence they are requesting to allow the MEIS benefits against the Shipping Bill No.0000506 dated 07.06.2017.

Decision: The Committee went through the statements made by the firm and discussed the matter at length. It is observed that there is merit in the case and accordingly it decided to accede to the request and allowed MEIS benefit to the firm against Shipping Bill No.0000506 dated 07.06.2017 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Varanasi / PC-3 for necessary updation in the System)

Case No. 54 M/s. Mehta Stone Consortium, Gurgaon
F.no. HQRPRCAPPLY00396298AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 3 Shipping Bill No.(i) 9888892 dated 14.11.2017, (ii) 9463269 dated 24.10.2017 and (iii) 2512235 dated 30.01.2018 inadvertently marked "N" instead of "Y".

The applicant stated that due to their /CHA mistake they have declared the intent on shipping bill as "NO". They have applied for changes in Office of the Principle Commissioner of Customs Mundra and provided a conformation letter after judgment given by court and change in the intent of shipping bills from "NO" to "YES", but due to Covid-19 the decision on their case was declared very late and they have received their shipping bills with intent "YES" on 18.02.2022 as the request was given to the Customs on 29.06.2018, and now the window of 2018-19 MEIS is closed. Hence they are requesting to allow the MEIS benefits against the above mentioned 3 shipping bills.

Decision: The Committee discussed the case on the basis of submission made by the firm and decided to refer the issue to PC-3 Division for its examination and resolution, as similar cases are being handled there.

(Action: Applicant/PC-3 division)

Case No. 55 M/s. Hindustan Engineering & Industries Ltd., Kolkata
F.no. HQRPRCAPPLY00345924AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 2 Shipping Bill No.9265637 dated 28.04.2015 and 9265720 dated 28.04.2015.

The applicant stated that they are supplying their products to Indian Railways. Their current exports of Railway products are to USA, Poland, Tanzania, Iran, Egypt, etc. Their application for MEIS license has not been accepted by RA, Kolkata due to "0" (Zero) credit value. So it is not possible to submit the application and they cannot acquire file number. Their export made to Tanzania against the international tender and total project completion within seven years. Final payment received and thereafter e-BRC updated by bank. In case of project export like Railway wagon it is not possible within 3 years. Hence they are requesting to allow the MEIS benefits against the above mentioned 2 shipping bills.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 56 M/s. Asmat Bangles, Mumbai
F.no. HQRPRCAPPLY00350511AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 6 shipping bills for which uploading of E-BRC was delayed by Bank.

The applicant stated that due to delay in uploading the e-BRC by the bank, the submission of application within the time period specified was not possible, as online system does not permit uploading of the EDI shipping bills received from Customs server for filing of MEIS application without linking of the e-BRC, as per provisions of para 3.01(b) of HBP 2015-20 read with para 3.04 of FTP 2015-20. Hence they are requesting to allow the MEIS benefits against the 6 Shipping Bill No.(i) 1755030 dated 13.07.2015, (ii) 3374027 dated 05.10.2015, (iii) 3444324 dated 08.10.2015, (iv) 3444490 dated 08.10.2015, (v) 6045352 dated 24.02.2016 and (vi) 3800143 dated 31.01.2017.

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

(Action: Applicant/ RA-Mumbai / PC-3 division for necessary updation in the System)

Case No. 57 M/s. ADF Foods Ltd., Mumbai
F.no. HQRPRCAPPLY00395152AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 10 shipping bills for year 2016-17 and 8 shipping bills for year 2017-18.

The applicant stated that the eBRC was uploaded late by the State bank of Hyderabad, the shipping bills could not be attached to the ecom. The state bank of Hyderabad later merged with State bank of India. Due to this merger the delay in uploading the eBRC was caused.As the submission of application is not possible without linking eBRC with the shipping bills.Hence they are requesting to allow the MEIS benefits against the 18 Shipping Bill No.(i) 2762087 dated 12.12.2016, (ii) 2758644 dated 12.12.2016, (iii) 2758653 dated 12.12.2016, (iv) 2758657 dated 12.12.2016, (v) 2758686 dated 12.12.2016, (vi) 4042807 dated 11.02.2017, (vii) 4029272 dated 10.02.2017, (viii) 4029209 dated 10.02.2017, (ix) 4130600 dated 15.02.2017, (x) 4315888 dated 23.02.2017, (xi) 5620817 dated 24.04.2017, (xii) 5620305 dated 24.04.2017, (xiii) 5563528 dated 21.04.2017, (xiv) 5422320 dated 14.04.2017, (xv) 5433816 dated 15.04.2017, (xvi) 6120850 dated 17.05.2017, (xvii) 6460053 dated 01.06.2017 and (xviii) 6459968 dated 01.06.2017.

Decision: The committee examined the statements made by the firm and discussed the matter at length. It is observed that due to delay in uploading of the BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly it decided to accede to the request and allowed MEIS benefit to the firm against above 18 Shipping bills (10 Shipping bills for the year 2016-17 and 8 Shipping bills for the year 2017-18) without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Mumbai / PC-3 for necessary updation in the System)

Case No. 58 M/s. Kemwell Biopharma Private Limited, Bangalore
F.no. HQRPRCAPPLY00149717AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: Revalidation of SFIS Scrip No.0710114281 dated 14.12.2018.

The applicant stated that they have obtained the SFIS duty credit script from the RA, Bangalore. The authorization validity is up to 14.12.2020 and the same was extended till 08.09.2021 by the RA, Bangalore. However, due to second wave of Covid-19 situations their plant shutdown due to increase in Covid-19 cases in their organization. Most of their projects were rescheduled; as a result their imports were also rescheduled accordingly. They have issued a formal purchase order No.4300000207 dated 26.04.2021 with the value of USD 10,00,000 (Ten Lac only) in Rupees 7.50 Crores. Basic consignment is workout to be approximately INR 40 lacs which was supposed to be landed in Indian Port during June and July 2021. Now expected to land only in November 2021. SFIS License balance amount as on 27.07.2021 is Rs.19,04,204.00.Hence they are requesting for a final opportunity for extension of SFIS license for another 6 months in order to utilize the available SFIS scrip value.

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

(Action: Applicant)

Case No. 59 M/s. V. S. International, Gurugram, Haryana.
F.no. 01/60/162/87/AM21/PRC
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 70 shipping bills (09 - Nhava-Sheva and 61 - Delhi Air Cargo) pertains to the year 2015-16 which is time barred.

This is the review case of PRC Meeting No.21/AM22 dated 10.03.2022 (Case No.29) wherein the Committee has allowed MEIS benefit against 09 shipping bills instead of 70 shipping bills. The applicant stated that an e-Com reference was generated by them on 22.09.2016 to file their MEIS claim for the period 2015-16, but the shipping bills were not reflecting on the EDI list of shipping bills repository. They approached DGFT-Help Desk time and again but their case/issue remained unresolved for 3 years in spite of their regular follow up with DGFT. Until on 03.04.2019 DGFT-Help Desk informed them the case /issue is resolved and they may check and file fresh MEIS claim. Unfortunately by that time their MEIS entitlement claim had become time barred. Hence, they are requesting to allow MEIS benefit against the 70 time barred shipping bills pertaining to the year 2015-16.
The shipping bills details:
Port of Export: Nhava-Sheva (INNSA1) – 09 Shipping Bill No.(1) 1637703 dated 07.07.2015, (2) 2162176 dated 01.08.2015, (3) 2162304 dated 01.08.2015, (4) 2862842 dated 07.09.2015, (5) 2932266 dated 10.09.2015, (6) 4514993 dated

04.12.2015, (7) 4503835 dated 04.12.2015, (8) 4666034 dated 12.12.2015 and (9) 4666280 dated 12.12.2015.
Port of Export: Delhi Air Cargo (INDEL4) – 61 Shipping Bill No.(1) 8763648 dated 01.04.2015, (2) 9486275 dated 11.05.2015, (3) 9556404 dated 14.05.2015, (4) 9555918 dated 14.05.2015, (5) 9579291 dated 15.05.2015, (6) 9602554 dated 16.05.2015, (7) 9690039 dated 21.05.2015, (8) 9737788 dated 23.05.2015, (9) 9739299 dated 23.05.2015, (10) 9757036 dated 24.05.2015, (11) 9979408 dated 03.06.2015, (12) 1056692 dated 05.06.2015, (13) 1107358 dated 10.06.2015, (14) 1123063 dated 11.06.2015, (15) 1165623 dated 13.06.2015, (16) 1145818 dated 12.06.2015, (17) 1310081 dated 20.06.2015, (18) 1320764 dated 22.06.2015, (19) 1232132 dated 17.06.2015, (20) 1323536 dated 22.06.2015, (21) 1489550 dated 30.06.2015, (22) 1542809 dated 02.07.2015, (23) 1871908 dated 18.07.2015, (24) 2075306 dated 28.07.2015, (25) 2501611 dated 20.08.2015, (26) 2377174 dated 13.08.2015, (27) 2927856 dated 10.09.2015, (28) 3175396 dated 24.09.2015, (29) 3197358 dated 25.09.2015, (30) 3189513 dated 24.09.2015, (31) 3377657 dated 05.10.2015, (32) 3722588 dated 24.10.2015, (33) 4145572 dated 17.11.2015, (34) 4175386 dated 19.11.2015, (35) 4219271 dated 21.11.2015, (36) 4329074 dated 27.11.2015, (37) 4708011 dated 15.12.2015, (38) 4707918 dated 15.12.2015, (39) 4707929 dated 15.12.2015, (40) 4704024 dated 15.12.2015, (41) 4728111 dated 16.12.2015, (42) 4775026 dated 18.12.2015, (43) 4775011 dated 18.12.2015, (44) 4845094 dated 22.12.2015, (45) 5043234 dated 01.01.2016, (46) 5217740 dated 12.01.2016, (47) 5245266 dated 13.01.2016, (48) 5289091 dated 15.01.2016, (49) 5363278 dated 20.01.2016, (50) 5407093 dated 22.01.2016, (51) 5581083 dated 31.01.2016, (52) 5481076 dated 27.01.2016, (53) 5557949 dated 30.01.2016, (54) 5770038 dated 10.02.2016, (55) 6193758 dated 01.03.2016, (56) 6311237 dated 08.03.2016, (57) 6632549 dated 23.03.2016, (58) 6668994 dated 25.03.2016, (59) 1478555 dated 05.10.2015, (60) 7628074 dated 13.05.2015 and (61) 1637703 dated 07.07.2015.

Decision: The Committee reviewed and examined the case on the basis of submission made by the firm and discussed the matter at length. It is observed that in the earlier PRC meeting dated 10.03.2022, it has allowed only 09 shipping bills instead of 70 Shipping bills. The Committee allowed MEIS benefit against the above mentioned 70 Shipping bills (i.e.9 pertain to Nhava Sheva Port and 61 Delhi Air Cargo) for the period 2015-16 without any late cut. The firm shall approach RA within 30 days the date of uploading of the minutes of meeting.

(Action: Applicant/ CLA-New Delhi / PC-3 for necessary updation in the System)

Case No. 60 M/s. Siddharth Exports, Noida, UP
F.no. 01/60/162/407/AM21/PRC
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefits against 7 time barred Shipping Bill No.(i) 9395230 dated 05.05.2015, (ii) 9694122 dated 21.05.2015, (iii) 3701519 dated 23.10.2015, (iv) 3915699 dated 03.11.2015, (v) 8069044 dated 27.02.2015, (vi) 8923666 dated 10.04.2015 and (vii) 1678913 dated 09.07.2015.

The applicant stated that they have exported the subject 7 shipping bills in the year 2014 and 2015. In the case of shipping bills at (i) to (iv), the payment have been executed by the buyer in the scheduled time. But due to certain technical difficulties, the banks were not able to issue the e-BRC in time. The payment for the other 3 shipping bills at (v) to (vii) were paid in two parts of 20% and 80%. The full payment was received in time. But the first e-BRC was generated in time and second e-BRC took three years to be generated. So they were unable to claim the full benefit. They were able to claim partial benefit only. They had been repeatedly reminding the bankers on this issue and by the time the bankers could resolve, the time limit for MEIS has lapsed. The current situation and lockdowns had disturbed their entire process and the revenue is suffering quite badly. They are in deep financial crisis, without this incentive, reaching a point of cutting down the production. Hence, they are requesting to allow MEIS benefits against the subject 7 barred shipping bills.

Decision: The Committee examined the case on the basis of justification furnished by the firm and discussed the matter at length and observed that due to delay in uploading the BRCs by their banker firm has faced the problem which was beyond their control and decided to allow MEIS benefit only against 4 Shipping Bills No.(i) 9395230 dated 05.05.2015, (ii) 9694122 dated 21.05.2015, (iii) 3701519 dated 23.10.2015 and (iv) 3915699 dated 03.11.2015without any late cut.
The Committee did not allow supplementary MEIS benefit against remaining 3 Shipping bills, as there is no provision of filing supplementary claims in MEIS. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi/ PC-3 for necessary updation in the System)

Case No. 61 M/s. Cummins India Pvt. Ltd., Pune
F.no. 01/60/162/206/AM21/PRC
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: Condonation of time limit to file MEIS application in respect of export made during the FY 2015-16, 2016-17 and 2017-18 pending due to the technical issues faced by the company.

This is referred case of PRC Meeting No.26/AM21 dated 26.03.2021 (Case No.13), wherein the Committee decided to refer the matter to EDI/NIC for re-examination. The applicant stated that they export manufactured goods on regular basis and in accordance with the provisions of Chapter 3 of FTP, they claim and receive MEIS scrips of 2%/3% on the FOB value of goods exported by them. However, in some of the shipping bills pertaining to the exports during the period FY 2015-16, 2016-17 & 2017-18 they could not file MEIS applications due to the technical issues faced while filing the MEIS application (missing SBs which were linked on DGFT servers but pending utilization for MEIS). Initially, MEIS applications of approximately Rs.10 crores were stuck (including other group company), out of these, now MEIS applications of Rs.1,60,80,182/- against 169 shipping bills are pending in their case, rests the applications are cleared. Now, as almost 4-5 years have passed in the follow up, the shipping bills are time barred for filing the MEIS application. Hence requested to condone the delay in filing the MEIS applications for the said shipping bills.

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

(Action: Applicant)

Case No. 62 M/s. Reliance Industries Limited, Mumbai
F.no. HQRPRCAPPLY00202363AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 3 purged Shipping Bill No.(i) 2085290 dated 12.03.2020, (ii) 2089332 dated 12.03.2020 and (iii) 2090892 dated 13.03.2020.

The applicant stated that due to some technical issue in system of Hazira customs port, there 3 shipping bills which are eligible for MEIS benefit got purged and no export details were available in their system. The LEO date for these 3 shipping bills was 16.03.2020 but they could not claim the MEIS benefit as the data was not available on DGFT server because the shipping bills were purged. They have approached to customs for possible resolution and the customs has recreated shipping bills in lieu of the purged shipping bills. The new shipping bills for the same exports have been created on 06.09.2020 having LEO date 14.09.2020. Customs recreated new shipping bills in lieu of purged shipping bills and transmitted export data with reward scheme as YES enabling for MEIS application on DGFT server. DGFT notified capping of MEIS benefit up to Rs.2 crores per IEC vide Notification no. 30 dated 01.09.2020 for the exports w.e.f. 01.09.2020. Further, the applicant stated that they have suffered loss for their MEIS entitlement for no fault of them and hence they are requesting to consider the actual LEO date i.e. 16.03.2020 and allow them MEIS benefit against these 3 shipping bills.

Decision: The Committee examined the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/PC-3 division)

Case No. 63 M/s. Reliance Industries Limited, Mumbai
F.no. HQRPRCAPPLY00295766AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 3 Shipping Bill No.(i) 2682168 dated 12.03.2019, (ii) 3832441 dated 30.04.2019 and (iii) 3739843 dated 25.04.2019 inadvertently marked as "N" instead of "Y".

This is review of PRC in its Meeting No.16/AM22 dated 29.11.2021(case no.77). The applicant stated that they have exported Polyethylene Terephthalate chips –

RELPET under the subjected shipping bills and the product was covered under the eligible category of MEIS benefit. At the time of filing the shipping bill, they have inadvertently selected the reward scheme "N" instead of "Y" due to which these shipping bills were not available for MEIS application in DGFT online MEIS module. When they approached customs for amendment of these shipping bills, the customs had issued manual amendment certificate since no modification in EDI shipping bill can be carried out once EGM is filed. Hence, they are requesting for MEIS benefit against the said shipping bills.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.16/AM22 dated 29.11.2021(case No.77).

(Action: Applicant)

Case No. 64 M/s. Reliance Industries Limited, Mumbai
F.no. HQRPRCAPPLY00313978AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 1 purged Shipping Bill No.3956375 dated 21.07.2020.

This is review case of PRC Meeting No.19/AM22 dated 30.12.2021 (Case No.12), wherein the Committee rejected the case. The applicant stated that they had exported Diethylene Glycol (ITC HS-29094100) vide Shipping Bill No.3956375 dated 21.07.2020 from Mundra port with LEO date 21.07.2020. Due to some technical issues in system of Mundra port customs, this shipping bill got purged and no export details were available in their system. As the exported product was eligible for MEIS benefit and to claim this benefit the transmission of shipping bill details from custom server to DGFT server is must. In the said shipping bill the LEO was done on 21.07.2020 and product was eligible for MEIS benefit but they could not claim benefit as the shipping bill was purged and the data was not available on Custom / DGFT server. Once they have noticed the non-availability of shipping bills on DGFT server, they have approached to customs for possible resolution and the customs have manually finalized the shipping bill in lieu of the purged shipping bill. As the customs manually finalized the shipping bill, there are no details available in custom system for transmitting to DGFT for claiming the MEIS benefit. Hence, they are requesting to allow MEIS benefit against this purged shipping bill.

Decision: The Committee reviewed and examined the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/PC-3 division)

Case No. 65 M/s. Reliance Industries Limited, Mumbai
F.no. HQRPRCAPPLY00314103AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 1 purged Shipping Bill No.2284750 dated 20.03.2020.

This is review case of PRC Meeting No.19/AM22 dated 30.12.2021 (Case No.14), wherein the Committee rejected the case. The applicant stated that they had exported Benzene (ITC HS-2902 20 00) vide shipping bills no. 2284750 dated 20.03.2020 but due to Covid-19 pandemic, lock down imposed and meantime shipping bill got purged and no export details were available in their system. As the exported product was eligible for MEIS benefit and to claim this benefit the transmission of shipping bill details from custom server to DGFT server is must. In the said shipping bill the LEO was done on 29.03.2020 and product was eligible for MEIS benefit but they could not claim benefit as the shipping bill was purged and the data was not available on Custom / DGFT server. Once they have noticed the non-availability of shipping bills on DGFT server, they have approached to customs for possible resolution and the customs have manually finalized the shipping bill in lieu of the purged shipping bill. As the customs manually finalized the shipping bill, there are no details available in custom system for transmitting to DGFT for claiming the MEIS benefit. Hence, they are requesting to allow MEIS benefit against this purged shipping bill.

Decision: The Committee reviewed and examined the statements made by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/PC-3 division)

Case No. 66 M/s. Hyundai Motor India Ltd., Kanchipuram
F.no. HQRPRCAPPLY00164335AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: Condonation of delay in filing of MEIS application against 07 Shipping Bill No.(i) 4075885 dated 13.02.2017, (ii) 4076531 dated 13.02.2017, (iii) 4172328 dated 16.02.2017, (iv) 4172334 dated 16.02.2017, (v) 4172337 dated 16.02.2017, (vi) 4941904 dated 23.03.2017 and (vii) 4891481 dated 21.03.2017.

This is review of PRC Meeting No.05/AM22 dated 09.07.2021 (Case No.06), wherein the Committee maintain the rejection of earlier PRC meeting No.10/AM21 dated 10.09.2020 (Case No.10).The applicant stated that there was a delay in interfacing the shipping bills data from Customs – EDI system to DGFT System. Due to this they are not able to file MEIS application on time. With this interface was possible after their constant and continuous follow-up with Customs. The delay in interface of shipping bills was also informed to RA, Chennai. However, as the shipping bills are not available in the DGFT system, they could not file the application on time in the period March 2017 to December 2017. As per Para 9.02 of HBP 2015-20 they are eligible for the MEIS with 10% late cut. Hence, requested to allow MEIS benefit against the said 7 shipping bills without late cut.

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

(Action: Applicant/PRC)

Case No. 67 M/s. Hyundai Motor India Ltd., Tamil Nadu
F.no. HQRPRCAPPLY00186032AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 3 Shipping Bill No.(i) 9900112 dated 25.01.2020, (ii) 1759609 dated 28.02.2020 and (iii) 2252050 dated 19.03.2020 against which MEIS scrip already issued for short value due to complete line item not available in DGFT system.

The applicant stated that due to technical snag the complete line items are not transferred from MEIS application screen to SB Data Screen. They have been issued the scrips with the shortfall value of Rs.7.18 Lacs for the 5 line items. They have followed up regularly with RA of Chennai for the short receipt of MEIS scrip value through mail dated 17.11.2020, 15.12.2020 and 08.03.2020. Auto industry is passing through a severe challenging phase for the last 5 years and in order to be competitive in exports they need to realize the full value of the entitlement. Still they could not use the license issued to them.

Decision: The Committee examined the case in detail and in view of justification provided by the firm, it found no merit in the case as there is no provision of filing supplementary claims in MEIS. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No. 68 M/s. Hyundai Motor India Ltd., Tamil Nadu
F.no. HQRPRCAPPLY00186162AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow balance FPS scrip value of Rs.4,01,168/- against RA File No.04/21/078/00671/AM10 (RA has issued FPS Scrip No.0410165566 dated 06.05.2019 of Rs.95,35,257/- instead of Rs.99,36,425/-).

The applicant stated that they have received FPS license incentive amount of Rs.95.35 lakhs out of Rs.99.36 lakhs, short receipt of Rs.4.01 lakh. Mistake has crept in due to calculation error. They have been followed up with RA, Chennai for the short receipt of FPS scrip value through mail dated 10.09.2019, 19.03.2020 and 08.05.2020. Auto industry is passing through a severe challenging phase for the last 5 years and in order to be competitive in exports they need to realize the full value of the entitlement. Hence, they are requesting to allow balance FPS scrip value of Rs.4,01,168/-.

Decision: The Committee examined the case in detailed and in view of justification provided by the firm, it found no merit in the case as there is no provision of filing supplementary claims in MEIS. Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No. 69 M/s. Hyundai Motor India Ltd., Tamil Nadu
F.no. HQRPRCAPPLY00191180AM22
Meeting No.03/AM23 dated 22.04.202& 05.05.2022

Subject: To allow MEIS benefit against 25 shipping bills inadvertently marked "N" instead of "Y".

The applicant stated that they are regularly exporting goods to various countries through Chennai port. While filing by their CHA inadvertently marked 'N' instead of 'Y' for claiming the Chapter-3, MEIS reward scheme. These shipping bills are held up a Customs and not getting transmitted to DGFT for availing MEIS incentives. They have declared in all the export invoices and shipping bills, "we intend to claim rewards under MEIS". Hence they are requesting to allow the MEIS benefits against the 25 shipping bills.

Decision: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.

The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

(Action: Applicant)

Case No. 70 M/s. Hyundai Motor India Ltd., Tamil Nadu
F.no. HQRPRCAPPLY00192320AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 5 Shipping Bill No.(i) 3806717 dated 31.01.2017, (ii) 3809184 dated 31.01.2017, (iii) 3809574 dated 31.01.2017, (iv) 3809940 dated 31.01.2017 and (v) 3811400 dated 31.01.2017 wherein Foreign currency has been selected as "USD" instead of "EUR" by inadvertently.

The applicant stated that their CHA has inadvertently selected the foreign currency in the shipping bill as 'USD' instead of 'EURO' while filing the shipping bill. However they have realized the full value as per invoice value in EUR only. They have mentioned currency of export as EUR in the export invoice and the same has been filed with customs for customs clearances. Authorised Bank (AD) Code 6850001 KEB Hana Bank had provided actual SB currency type: EUR realization. Received Forex EUR:1,592,481/-. Hence they are requesting to allow the MEIS benefits against the 5 shipping bills.

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

(Action: Applicant)

Case No. 71 M/s. Hyundai Motor India Ltd., Kancheepuram
F.no. HQRPRCAPPLY00219416AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To condone the delay in filing MEIS application and to refund late cut fees deducted against 16 MEIS Scrip No.(i) 0419043183 dated 16.05.2018, (ii) 0419043354 dated 14.05.2018, (iii) 0419047499 dated 27.07.2018, (iv) 0419049935 dated 14.09.2018, (v) 0419051668 dated 15.10.2018, (vi) 0419053625 dated 26.11.2018, (vii) 0419057277 dated 28.01.2019, (viii) 0419064700 dated 10.06.2019, (ix) 0419065237 dated 20.06.2019, (x) 0419066684 dated 15.07.2019, (xi) 0419067365 dated 25.07.2019, (xii) 0419071115 dated 01.10.2019, (xiii) 0419071187 dated 04.0.2019 (xiv) 0419072396 dated 29.10.2019, (xv) 0419074351 dated 04.12.2019 and (xvi) 0419083621 dated 26.05.2020.

This is review case of PRC Meeting No.02/AM22 dated 04.06.2021 (Case No.34), wherein the Committee rejected the case. The applicant stated that the export proceeds were realised on time by the AD bank, however they could not file the MEIS application for the shipping bills within the time limit as the e-BRC data was not updated in the DGFT systems as the repository screen shows "No e-BRC Data found in DGFT system. Further there was delay in uploading the e-BRC data by the bankers. Shipping bill numbers and dates are as follows:(i) 2545080 dated 31.01.2018, (ii) 6980422 dated 26.06.2017, (iii) 7837375 dated 05.08.2017, (iv) 6056881 dated 06.07.2018, (v) 6030345 dated 05.07.2018, (vi) 6079207 dated 07.07.2018, (vii) 6379068 dated 21.07.2018, (viii) 9011631 dated 29.09.2017, (ix) 8702677 dated 16.09.2017, (x) 6877053 dated 21.06.2017, (xi) 9621256 dated 01.11.2017, (xii) 8830964 dated 22.09.2017, (xiii) 8830890 dated 22.09.2017, (xiv) 5968467 dated 02.07.2018, (xv) 7565651 dated 14.09.2018, (xvi) 5405104 dated 07.06.2018, (xvii) 8224868 dated 24.08.2017, (xviii) 7831133 dated 26.09.2018, (xix) 2275388 dated 18.01.2018, (xx) 7818915 dated 25.09.2018, (xxi) 5217668 dated 30.05.2018, (xxii) 7792485 dated 24.09.2018, (xxiii) 7792483 dated 24.09.2018, (xxiv) 8793288 dated 21.09.2017, (xxv) 8847579 dated 23.09.2017, (xxvi) 5745708 dated 28.04.2017, (xxvii) 9016970 dated 30.09.2017, (xxviii) 9010926 dated 29.09.2017, (xxix) 9315966 dated 03.12.2018 and (xxx) 5745708 dated 28.04.2017. Against the Shipping bills No.5615164 dated 24.04.2017, 8073719 dated 18.08.2017& 6847432 dated 21.06.2017, there was a delay in transmission of S/B data from Customs to DGFT Server, screen shows which Record not found in DGFT system. This is purely system related issues and are beyond their control. Hence they are requesting to condone delay in filing the MEIS application and request to grant approval to refund late cut fee deducted in the relevant shipping bills.

Decision: The Committee reviewed and 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 it decided to call the firm for **Personal Hearing.**

(Action: Applicant/PRC)

Case No. 72 M/s. Hyundai Motor India Ltd., Kancheepuram
F.no. HQRPRCAPPLY00222783AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 07 shipping bills No.(i) 2507439 dated 05.03.2019, (ii) 2507542 dated 05.03.2019, (iii) 2584700 dated 08.03.2019, (iv) 2610366 dated 09.03.2019, (v) 3721585 dated 24.03.2018, (vi) 4133628 dated 11.04.2018 and (vii) 8347481 dated 31.08.2017.

This is review case of PRC Meeting No.10/AM22 dated 10.09.2021 (Case No.23), wherein the Committee rejected the case. The applicant stated that they have filed the MEIS applications for the 7 shipping bills and MEIS issued to them as per FTP 2015-20 under HBP 3.04. The basis calculation of reward would be on realized FOB value of exports in free foreign exchange or on FOB value of exports as given in the shipping bills in freely convertible foreign currencies whichever is less, unless otherwise specified. After internal reconciliation they found exchange rate of USD is calculated while granting the MEIS license. While actual currency of export is EURO and the same is realized in e-BRC. Due to wrong declaration of foreign currency in the shipping bill, MEIS value is calculated on the realized FOB value of exports or on the FOB value declared in shipping bill. MEIS is sanctioned whichever is less. They have requested Customs for amendment of foreign currency in the shipping bill based on the document submitted at the time of exports. However, as they could not amend the shipping bill currency electronically, they have given NOC. Hence they are requesting to allow the MEIS benefits against the 7 shipping bills.

Decision: The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the matter at length. It decided to accede to the request and grant MEIS benefit against above-mentioned 07 shipping bills after taking the actual currency of export in EUR instead of USD. The firm shall approach RA within 30 days the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Chennai/ PC-3 for necessary updation in the System)

Case No. 73 M/s. Hyundai Motor India Ltd., Kancheepuram
F.no. HQRPRCAPPLY00326465AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 23 shipping bills.

The applicant stated that they are unable to claim MEIS benefit against 23 shipping bills which are not appearing on the DGFT site. There was a lapse on CHA who has inadvertently ticked "N" in the reward box while filing the shipping bills with Customs. They has exported Cars /Automobile parts under HS code 8703 which is eligible for MEIS benefit against 23 shipping bills. However, declaration of intent to claim reward under MEIS scheme is clearly mentioned on the shipping bills. They understand the Public Notice 47/2015-20 dated 08.12.2015 and PN 09/2015-20 dated 06.05.2016 allowing for getting their benefits for exports made during the period 01.04.2015 to 30.09.2015 who has inadvertently ticked "N". As their export period is after

30.09.2015 and their shipping bills are clearly showing declaration of intent to claim rewards under MEIS scheme. There is minor lapse by their CHA while submitting shipping bills, who has mentioned "N" in the reward scheme column. They approached to Customs for amendment of shipping bills and on scrutiny of the documentary evidence available at the time of export of goods and correctness of the amendment sought, Customs allowed amendment in all the above shipping bills. As the amendment could not be carried out in the EDI system after completion of export, Customs has issued a certificate of amendment vide file no.S.MISC 340/2020-EDC dated 27.12.2020 in lieu of such amendment in the EDI system. Hence they are requesting to allow the MEIS benefits against the 23 shipping bills.

Decision: The Committee discussed the case at length and observed that conversion from "N" to "Y" as well as reflection of such manual amendments in the automated system is not possible.

The Committee also observed that concerned shipping bills have not been uploaded and transmitted by the Customs authorities to the DGFT. In the automated environment, where issuance of MEIS is totally online, unless these S/bills are transmitted to DGFT, no further action is possible at DGFT end. Accordingly Committee discussed the case at length and rejected the request of the firm.

However if these amended S/bills are transmitted online by Customs to DGFT, firm can approach PRC again.

(Action: Applicant)

Case No. 74 M/s. Jindal Saw Ltd., New Delhi
F.no. HQRPRCAPPLY00100905AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS claim manually against Shipping Bill No.5561585 dated 14.06.2018.

This is review case of PRC Meeting No.19/AM20 dated 24.09.2019 (Case No.36), wherein in the Committee rejected the case. The applicant stated that they had exported carbon steel longit, welded (SAWL) line pipes, falling under Chapter sub-head no.73051129 from Mundra Sea Port to Chile against Export Invoice No.XP1801000202 dated 14.06.2018 and the subject shipping bill. The said export was made by declaring their intent to claim the benefits of MEIS. While filing the shipping bill they correctly shown invoice value as USD 55,25,161.78 and in INR Rs.36,54,89,451.75. However, while filling up the bifurcation of invoice value in the said shipping bill, due to oversight they inadvertently mentioned the total invoice valurs of USD 5,525,161,78 in Commission column as against the total Commission of USD 54,706.82. This mistake resulted into the MEIS claim reduced from Rs.1,09,64,683.55 to Rs.13,70,585.44. They immediately approach the Customs Authority Mundra for necessary rectifications in the shipping bill. IT was accepted and after due verification by the department, the amendment was issued vide letter dated 02.07.2018 by Mundra Customs. However, as the Customs Mundras had already been assessed /finalized the consignment before the amendment, the

amendment made was not reflecting in the EDI system. it was done manually, whereas the shipping bill was generated on EDI system, therefore, to get the claim of MEIS, the amendment could have been done in EDI system only, which is now beyond their control.
Further stated that on 11.02.2020 they had represented their case to Customs, Mundra for cancellation of LEO of the shipping bill in question and allow them to make corrections in the values of against commission in shipping bill but did get any positive response. On 04.08.2020 they represented before Principal Commissioner of Mundra for cancellation of LEO to amend the value of the said shipping bill. After regular follow up, on 03.09.2020 they received a letter from Customs wherein it was stated that No amendment is possible in the Customs EDI system and requested them to approach DGFT office in this regard. Hence they are requesting to allow the MEIS benefits against the subject shipping bill.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.19/AM20 dated 24.09.2019(Case No.36).

(Action: Applicant)

Case No. 75 **M/s. L&T, Valves Ltd., Mumbai**
F.no. HQRPRCAPPLY00250419AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow FPS benefit against 31 RA files.

This is review case of PRC Meeting No.13/AM22 dated 01.10.2021 (Case No.12), wherein the Committee rejected the case. The applicant stated that they have completed the filing of their 31 applications before 31.12.2018, which is well within the prescribed period of 6 months from the end of the month of the relevant Public Notice (i.e. June 2018) that included the modified item. However, RA, Chennai has rejected about one year after the said Court Order dated 10.02.2020. The Court's order also makes it clear that the applications filed by them were required to be considered on merits, if they were otherwise in order. It is therefore apparent that the Hon'ble High Court granted a very limited scope of review of the applications which did not include review of whether the applications were barred by time as the said question was unequivocally settled by the court in their favour. However, by rejecting 31 applications on the ground that they are barred by time, RA, Chennai violated the court order which has already attained finality. They have also approached PC-3 Division in the matter wherein it has been informed to them that from the database, it has been ascertained that the said files were submitted on 31.12.2018 and downloaded by RA, Chennai on 01.01.2019. Hence they are requesting to allow FPS benefit against 31 RA files.

Decision: During the course of discussion, it was informed to the Committee that the matter has already been addressed by the PC-3 Division and informed to applicant as well as RA, Chennai. Hence, it is decided to withdraw and close this case.

(Action: Applicant)

Case No. 76 M/s. GKB Hi-Tech Lenses Pvt. Ltd., Goa
F.no. HQRPRCAPPLY00299703AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 293 Shipping Bills pertaining for the period 2015-16, 2016-17 and 2017-18.

This is review case of PRC Meeting No.15/AM22 held on 02.11.2021 (Case No.04), wherein the Committee rejected the case. The applicant stated that they have 2 manufacturing units one 100% EOU and second DTA unit for export of Opthalmic Lenses. Due to an issue for installation of EPCG Machinery in their DTA unit their IEC No.1788000064 was placed under DEL on 21.12.2017 by RA, Mumbai. The matter for installation of EPCG machinery was resolved by them and their IEC was removed from DEL on 20.06.2020 after a period of around 30 months. Against the direct exports made by their SEZ unit exports for the years 2015-16, 2016-17 and 2017-18 they had filed 15 numbers of MEIS applications. However, all applications have been rejected by SEPZ Mumbai on the ground that IEC is under DEL. By the time their IEC was remove from DEL on 23.06.2020 all the E-Com file numbers for both years 2015-16, 2016-17 and 2017-18 were removed from DGFT's NIC data. They had repeatedly approached SEPZ, NIC RA, Mumbai and NIC DGFT, New Delhi but their E-Com application data could not be restored. The facility of TN No.36 dated 09.10.2020 could also not be made available to them. Hence, they are requesting to re-consider their request to allow MEIS benefits for the year 2015-16, 2016-17 and 2017-18.

<u>Decision</u>: The Committee reviewed and examined the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain rejection of the earlier decision of PRC in its Meeting No.15/AM22 dated 02.11.2021(Case No.04).

(Action: Applicant)

Case No. 77 M/s. Vedanta Ltd., Delhi
F.no. HQRPRCAPPLY002300729AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 16 shipping bills.

This is review case of PRC Meeting No.16/AM22 dated 29.11.2021(Case No.48), wherein the Committee rejected the case. The applicant stated that they have requested to Custom department to change the ITC HS code in the shipping bill. The item description and the ITCHS code of the item have been mentioned incorrectly in the 16 shipping bills. Due to incorrect ITCHS codes and the description mentioned in the shipping bills, they were not able to claim the MEIS benefit. Hence, they are requesting to allow MEIS benefit against these 16 shipping bills.

<u>Decision:</u> The committee reviewed and 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 it decided to call the firm for **Personal Hearing.**

(Action: Applicant/PRC)

Case No. 78 M/s. Axiom Cordages Ltd., Boisar
F.no. HQRPRCAPPLY00352441AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To condone the delay in filing MEIS application against 55 shipping bills delayed due to late uploading of e-BRC by bank pertaining to the year 2017-18.

This is review case of PRC Meeting No.13/AM22 held on 01.10.2021 (Case No.07), wherein the Committee decided to allow MEIS benefit only for those shipping bills whose realization has happened within 3 years from the date of let export and e-BRC have been uploaded by the bank after the expiry of 3 years from the let export. The applicant stated that due to certain payment issues with the overseas customer, they realized their payment just after nearly 38 months period from the date of exports and therefore they are not able to apply for MEIS benefit. Payments have been realized by the bank on 22.01.2021 and 25.01.2021. PRC allowed only 36 months but it is not sufficient to them. They have already suffered huge interest cost on their exports as the buyer has delayed their payments and any further loss an account of MEIS will lead to financial hardship which will be very difficult to bear during this testing of Covid times. Hence they are requesting to allow relaisation received up to 39 months i.e. 3 months more extension from 36 months allowed earlier.

Decision: The Committee reviewed and examined the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain the earlier decision of PRC in its Meeting No.13/AM22 dated 01.10.2021(Case No.07).

(Action: Applicant)

Case No. 79 M/s. Swan Overseas, Thane
F.no. HQRPRCAPPLY00102499AM22
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: To allow MEIS benefit against 102 shipping bills pertaining to the year 2016-17 in which the ITC code has been amended by Customs from 07101000 to 07019000.

This is review case of PRC Meeting No.24/AM20 dated 17.12.2019 (Case No.01), wherein the Committee rejected the case. The applicant stated that they had exported fresh potatoes in FY 2016-17, and the shipping bills were issued at that time had a clerical mistake in ITC HS Code. They entered ITC HS:07101000 (Potatoes Cooked or Uncooked, Frozen) instead of ITC HS:07019000 (Potatoes Fresh or Chilled other than Seeds). Upon realizing their mistake, they took their shipping bills for amendment to Customs, but Customs informed them that manual amendment is not allowed in MEIS policy and directed them to contact DGFT Delhi for update in ITC HS Code. Their all exports are done under ITC HS 07019000

(Potatoes Fresh or Chilled other than Seeds) and they never deal in ITC HS 07101000 (Potatoes Cooked or Uncooked Frozen). Hence, they are requesting to allow MEIS benefit against 102 shipping bills pertaining to the year 2016-17 in which the ITC code has been amended by Customs from 07101000 to 07019000.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain the earlier decision of PRC in its Meeting No.24/AM20 dated 17.12.2019(Case No.01).

(Action: Applicant)

Case No. 80 M/s. Balu India, Mumbai
F.no. HQRPRCAPPLY00078658AM21
Meeting No.03/AM23 dated 22.04.2022& 05.05.2022

Subject: Condone the delay in submission of MEIS application against 3 Shipping Bill No.(i) 3494924 dated 12.10.2015, (ii) 4537038 dated 05.12.2015 and (iii) 5491561 dated 27.01.2016 in which the payment were realized late and e-BRC's were uploaded by the Bank during April 2018 to November 2018.

This is review case of PRC Meeting No.21/AM21 dated 12.01.2021 (Case No.15), wherein the Committee rejected the case. The applicant stated that their MEIS applications for consideration are for the year 2015-16 and 2016-17. In terms of the FTP 2015-20 the MEIS application are to be filed on yearly basis and there is no provision to file any supplementary claim for MEIS. The entire application has to be filed along with e-BRCs which can only be uploaded on E-Com applications upon realization of payment and uploading of e-BRCs by the bank. However, due to late receipt of payment and uploading of e-BRCs by the bank they could not file MEIS for the year 2015-16 in time. For the export made during the year 2015-16 where the payments were received for 160 e-BRCs up to November 2017 they had filed E-Com application No.03/90/028/88600/546/9443 on 12.04.2018. Since payment against remaining above 3 shipping bills were pending for realization and were realised between 16.04.2018 to 22.11.2018 they awaited for final submission of online application as there is no provision for submission of any supplementary claim for MEIS. The MEIS for the year 2016-17 there are total 267 e-BRCs against which payment for 252 were realised up 2019-20 and for the remaining 15 the payments were received on 17.10.2019. Unfortunately, from the year 2015-16 and onwards the provisions for last date of submission of MEIS application within 6 months from the date of realization has not been provided whereas the e-BRC submission have been made mandatory and online application cannot be filed without e-BRC uplading by bank which is only done by bank upon realization of payments against shipping bills. MEIS application for the exports made during 2015-16 the E-Com file generated on 12.04.2018 was erased from DGFT's NIC and it was retrieved on 27.07.2020. The last payments were realised for 2015-16 on 20.11.2018 and for 2016-17 on 17.10.2019. Upon retrieval of earlier E-Com application by NIC on 27.07.2020 they immediately filed fresh E-Com applications for both years on 04.09.2020.

Decision: The Committee examined the statement made by the applicant in its application and it decided to defer the case to seek a statement showing the date of exports, date of realization and date of uploading the BRC by the banker of each shipping bill from the applicant before taking the final decision.

(Action: Applicant)

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