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**Directorate General of Foreign Trade**  
**(PRC Section)**

**Minutes of the Policy Relaxation Committee Meeting**  
**Held on 04.08.2020 & 13.08.2020 under the Chairmanship**  
**Of Shri Amit Yadav, Director General of Foreign Trade**

**Meeting No.07/AM21 held on 06.08.2020 & 13.08.2020**

The following members were present in the meeting:

- |                       |            |
|-----------------------|------------|
| 1. Shri R. P. Goyal   | Addl. DGFT |
| 2. Shri Vijay Kumar   | Addl. DGFT |
| 3. Shri Satyan Sharda | Addl. DGFT |
| 4. Shri Hardeep Singh | Addl. DGFT |
| 5. Shri Rajbir Sharma | Jt. 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. Glanbia Performance Nutrition (India) Pvt. Ltd., Mumbai | 1        |
| 2.    | M/s. Vedanta Limited, New Delhi                              | 2        |
| 3.    | M/s. Zenith Birla (India) Limited, Mumbai                    | 3        |
| 4.    | M/s. Sachdeva Fabric World Pvt. Ltd., New Delhi              | 4        |
| 5.    | M/s. Premier Conveyors Pvt. Ltd., Mumbai                     | 5        |
| 6.    | M/s. Cargill India Pvt. Ltd., New Delhi                      | 6        |
| 7.    | M/s. Indian Metals and Ferro alloys Ltd., Bhubaneswar        | 7        |
| 8.    | M/s. Lovely Offset Printers Pvt., Tamil Nadu                 | 8        |
| 9.    | M/s. GE India Industrial Pvt. Ltd., Pune                     | 9        |
| 10.   | M/s. Nutrivita Foods Pvt. Ltd., Mumbai                       | 10       |
| 11.   | M/s. Inox Wind Ltd., Noida                                   | 11       |
| 12.   | M/s. M.P. Impex, Mumbai                                      | 12       |
| 13.   | M/s. Vinayak international Housewares Pvt. Ltd., New Delhi   | 13       |
| 14.   | M/s. Multi Form Industries India Limited, Bangalore          | 14       |
| 15.   | M/s. Ethnic Silk Mills, Bangalore                            | 15       |

**PH Case No. 01 M/s. Glanbia Performance Nutrition (India) Pvt. Ltd., Mumbai**  
**F. No. 01/60/162/595/AM20/PRC**  
**PRC Meeting No.07/AM21 dated 06.08.2020**

**Subject: Relaxation of Para 3.08 (f) of FTP 2015-20 to claim SEIS benefit for FY 2016-17, 2017-18 and 2018-19.**

*Uyase*



The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2020, Shri Pankit Shah, CA and Authorised Representative appeared on behalf of the firm and made the following submissions:

The applicant stated that the IEC is not mandatory for service providers, unless benefit are being claimed under FTP in which case IEC is required only at the time of availing benefits. The condition of having an IEC at the time of provision of service as per Para 3.08 (f) of FTP 2015-20 is contrary to the provisions of FTDR Act and should be considered as not applicable. SEIS is introduced to replace the erstwhile SFIS, which had no such specific requirement of having an IEC at the time of rendering the services. The additional compliance of having an IEC at the time of provision of service deviates from the ease of doing business objective of the Government, which has been laid down while introducing SEIS. The requirement of possessing an IEC is a procedural requirement and in case of service export it has little relevance during provision of services. It is an established principle of law that substantive benefit cannot be denied on the basis of a procedural or technical reason. Prior to seeking SEIS benefit, they had already obtained an IEC and so the procedural aspect has also been addressed by them.

**Decision:** The Committee heard the case on the basis of justification furnished by the firm and discussed the matter at length. The committee observed that policy provisions are very clear in this regard and there is no merit in firm's contention for considering relaxation of the policy and accordingly decided to reject the request of the firm.

**(Action: Applicant)**

**PH Case No. 02 M/s. Vedanta Limited, New Delhi**  
F. No. 01/60/162/738/AM20/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

**Subject: Revalidation of 08 DFIA Authorization No.(i) 0510406936 dated 21.06.2018, (ii) 0510406831 dated 12.06.2018, (iii) 0510406832 dated 12.06.2018, (iv) 0510406935 dated 21.06.2018, (v) 0510407292 dated 24.07.2018, (vi) 0510408363 dated 06.11.2018, (vii) 0510408364 dated 06.11.2018 and (viii) 0510408365 dated 06.11.2018.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2020, Shri Ashok Kumar Patro, General Manager - Finance appeared on behalf of the firm and made the following submissions:

The applicant stated that they had proposed to go for domestic procurement of import items allowed under the Authorizations viz. Calcined Alumina (Import item Sr. No.1) and CP Coke (Import item Sr. No.2). However, they were prevented from availing the facility of domestic procurement as Para 7.06 of the FTP allowed only brand rate of duty drawback against domestic deemed export supplies. This provision viz. the provisions of Para 7.06 of FTP has been recently amended vide Notification No.28/2015-20 dated 31.10.2019. The amended provision now allows All Industry Rate of duty drawback against deemed export supplies. The above



Notification No.28/2015-20 dated 31.10.2019 came into effect from 05.12.2017 i.e. the provisions of Para 7.06 of FTP has been amended retrospectively. As the Para 7.06 of the FTP has been amended and allow AIR of duty drawback, they are now in a position to go for domestic procurement of item allowed under the subject DFIA Authorizations. They have already fulfilled 100% export obligation and denying the import entitlement will be cause them financial loss and undue hardship.

**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)**

**PH Case No. 03 M/s. Zenith Birla (India) Limited, Mumbai**  
F. No. 01/60/162/547/AM20/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

**Subject: To allow SHIS benefit against the export made during year 2010-11.**

**Decision:** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

**PH Case No. 04 M/s. Sachdeva Fabric World Pvt. Ltd., New Delhi**  
F. No. 01/60/162/537/AM19/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

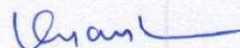
**Subject: Revalidation of Advance Authorization No.0510399795 dated 21.09.2016.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2020. Shri Rajinder Sachdeva, Director appeared on behalf of the firm and made the following submissions:

The applicant stated that due to price hike in Raw material, they could not make import in stipulated time period, so they had to wait until the rate of the raw material dropped. But, even the rate in fact increased. Now, they wish to import the Raw material for which the EO has already been fulfilled. Hence, requested for revalidation the license for Import Purpose, so they can finish their import and regularized their license. They have to replenish their stock against already export on time.

**Decision:** The Committee heard the case based on the submission made by the applicant and discussed the matter at length and decided to defer the case to seek a detailed report, in chronological order, of the events from the date of filing of revalidation request till today, from CLA, New Delhi before taking the final decision.

**(Action: CLA, New Delhi/ Applicant)**





**PH Case No. 05 M/s. Premier Conveyors Pvt. Ltd., Mumbai**  
F. No. 01/60/162/898/AM20/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

**Subject: Revalidation of Advance Authorization No.0310817743 dated 13.12.2017.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2020. Shri Neeraj Agarwal, Director appeared on behalf of the firm and made the following submissions:

The applicant stated that they are importing NBR regularly but because of its shortage they could not get bulk quantity any how they have already imported 60.54 MT but still left with 54.56 MT. They have export orders in hand for this grade so they require NBR to execute these export orders. Therefore, they have requested for revalidation for a period of 6 months from the date of endorsement enabling them to import NBR & execute export orders in hand.

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

**(Action: Applicant)**

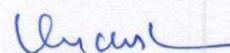
**PH Case No. 06 M/s. Cargill India Pvt. Ltd., New Delhi**  
F. No. 01/60/162/685/AM20/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

**Subject: To consider following reliefs in respect of Advance Authorisation No.0510405840 dated 09.03.2018:-**

- (1) Removal of Pre-import condition and export obligation condition of 90 days.**
- (2) All exports made from the date of generation of file number to be accepted towards fulfillment of EO .**
- (3) Revalidation for a period of 6 months from the date of EODC and**
- (4) Extension of approved Adhoc Norms of their imported and exported Products with their subjected advance authorisation.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2020. Shri Pardeep Singh, Trade in charge, Shri Udipt Agarwal, General Manager – ASIA and Shri Pankaj Mahajan, Corporate Affairs Director appeared on behalf of the firm and made the following submissions:

The applicant stated that in the condition sheet of the said authorization it was stated that the scrip is issued under Para 4.06 of HBP with pre-import condition with export obligation period up to 90 days from the date of import. This condition was contradiction to the very issue of the authorization (stated to have been issued under Para 4.07 of HBP). Since, they have already filed the application for grant of





authorization under Para 4.07 of HBP 2015-20 and which was eventually issued to them.

Thus, they shall obtain the relevant permission for duty free import of the crude soyabean oil against the export of their product. They had exported around 2880.28 MT of FR3 Envirotamp Fluid from 25.11.2017 to 03.08.2018 and had realized the substantial foreign exchange of around USD 6 Millions. Later Norms Committee rejected their case for fixation of norms on the grounds that the items contemplated to be imported by them i.e. crude soyabean oil falls under Para 4.11 of HBP (Vol.I 2015-20), which falls under ineligible category of import under Para 4.07. This has resulted in a situation where all the aforementioned exports made by them under the said authorization may become ineligible for incentives that are available to them.

Thus, due to the ambiguous and contradictory provisions of FTP/HBP, they have requested the following as one time permission for amendment in the advance authorization as an export promotion measure: (i) Removal of Pre-Import condition and EO period of 90 days from the subject authorization. (ii) All the export made against the said Advance Authorization from the date of generation of EDI file number should be considered towards the fulfillment of EO as per Para 4.27 of HBP 2015-20 (iii) Fixation of adhoc norms may not be insisted upon the adhoc norms already fixed under Para 4.06 of HBP for the same import and export product with identical technical specifications may please be made applicable to the present case (Norms Committee vide Meeting No.12/85-ALC 3/2019 dated 26.09.2019 and case No.M-141. (iv) Since the import is possible only after EODC is issued as per PC No.13 dated 29.06.2005, revalidation may please be granted for the period of 6 Months from the date of EODC.

**Decision:** The Committee heard the case based on the submission made by the applicant and discussed the matter at length and decided to reject the case for relaxation, as it did not find any merit in the request. At the same time, it decided to seek a detailed report from CLA, New Delhi explaining as to how the advance authorisation for ineligible item has been issued under Para 4.07 of HBP by RA.

**(Action: CLA, New Delhi/ Applicant)**

**PH Case No. 07 M/s. Indian Metals and Ferro alloys Ltd., Bhubaneswar**  
F. No. 01/60/162/884/AM20/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

**Subject: To allow MEIS benefit against Shipping Bill No.5555401 dated 14.06.2018 inadvertently ticked 'No' instead of 'Yes' in reward column.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2020. Shri Rabindra Kumar Sahoo, Senior General Manager (Taxation) appeared on behalf of the firm and made the following submissions:

The applicant stated that they have exported Ferro Alloys under ITC (HS) – 72024100 in one of the shipping bills bearing no. 5555401 dated 14.06.2018 from Paradeep Sea Customs (INPRT 1). The relevant shipping bill though was filed under



Export Promotion Scheme and not as free shipping bill, but inadvertently the reward column has been made as "No". The exported product is covered under chapter "3" of the FTP 2015-20 and is eligible for entitlement of MEIS duty credit scrip as per Para 3.04 of FTP 2015-20 @ 2 % under schedule rates. The shipping bill is very much available in MEIS module and is successfully transmitted from Customs to DGFT vide Customs File No.DGFTINPRT12204201901 SB. As per the process laid down for MEIS, the said shipping bill was duly added in EDI and updated in repository for BRC data regarding freight, insurance and commission. But the concerned shipping bill is not visible in the repository under E-com file when created for processing of MEIS.

**Decision:** The Committee heard and examined the case on the basis of justification furnished by the firm and discussed the matter at length. The Committee observed that the Shipping Bills where 'No' is ticked (for whatsoever reason) do not get electronically transmitted on-line in the automated environment. Accordingly, it decided to reject the case.

**(Action: Applicant)**

**PH Case No. 08 M/s. Lovely Offset Printers Pvt., Tamil Nadu**  
F. No. 01/60/162/238/AM20/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

**Subject: To allow MEIS benefit against 163 shipping bills.**

**Decision:** The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

**(Action: Applicant)**

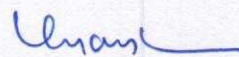
**PH Case No. 09 M/s. GE India Industrial Pvt. Ltd., Pune**  
F. No. 01/60/162/920/AM19/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

**Subject: To relax the requirement for furnishing bill of exports towards fulfillment of EO against Advance Authorization No.3110065057 dated 13.11.2014.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2020, Ms. Tanushree Roy, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.01/AM20 dated 02.04.2019 (Case No.38), wherein the Committee rejected the case. The applicant stated that they had made export to a SEZ unit for satisfaction of its export obligation however inadvertently missed filing the bill of export. Their exports to a SEZ unit can be established based on following documents:

- a. Excise Cum Commercial Invoice issued by Company to RSEZ Unit;





- b. Amendment in ARE 1 No. 14158211 – Endorsement of Advance Authorization
- c. Re-warehousing certificate issued by Preventive office and letter issued by Appraiser, Customs RSEZ Jamnagar to Superintendent of Central Excise (Confirming admission of goods).

**Decision:** The Committee having reviewed the case on the basis of justification furnished by the firm, observed that there is no merit in firm's contention and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.1/AM20 dated 02.04.2019(Case no.38).

**(Action: Applicant)**

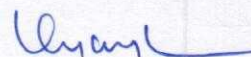
**PH Case No. 10 M/s. Nutrivita Foods Pvt. Ltd., Mumbai**  
F. No. 01/60/162/405/AM19/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

**Subject: Regularization of export already made beyond extended EOP of 36 months against Advance Authorization No.0310798407 dated 24.08.2015.**

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 06.08.2020, Shri Prshant Naik, Chief Executive Officer and Shri Avinash Foujdar, Authorised Representative appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No.30/AM19 dated 05.02.2019 (Case No.10). The applicant stated that the delay in fulfillment has been due to delay of shipment schedules from customers (NGOs), required audits by UNICEF under whom the supplies are effected globally under their world food Programs. The delays in supplies for exports were totally beyond their control and were completely dependent on the certifying agency. The products are manufactured exactly as per the requirement of UNICEF and as such have customized limited market as directed by the agency. They could not supply the export product to other customers as the products are made as per specific requirements for meeting the global social objective. The Product to be exported requires audit as per guidelines and instructions of UNICEF. In spite of these limitations, they have completed the export obligation to the export of terms of foreign exchange earnings, by maintaining the minimum value addition, as stipulated under the authorization. Extended EO Period was 36 month, and they have managed to complete the EO 99.21% within 37 Months. They have actually imports less than 65% of import allowed in terms of foreign currency and as such have met the value addition even with the less export and imports.

**Decision:** The Committee examined the case in detail and in view of justification provided by the firm decided to accede to the request and allowed EOP extension up to 23.09.2018 (37 Months) of Advance Authorization No.0310798407 dated 24.08.2015 for regularization purpose only subject to payment of 1% composition fee only for one additional month on unfulfilled FOB value as on expiry of 36 months. It is assumed that extension for 12 months (as already allowed by PRC) has been obtained by the firm on payment of composition fee as decided by PRC. The





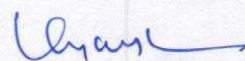
Committee also decided to waive the condition of fulfillment of 50% EO imposed by PRC in its meeting no.30/AM19 dated 05.02.2019. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: RA, Mumbai /Applicant)**

**Case No. 11 M/s. Inox Wind Ltd., Noida**  
F. No. 01/60/162/41/AM21/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

**Subject: Acceptance of 100 % EO in place of 50% alternate export products as allowed under Para 5.5 (b) of the FTP against 4 EPCG Authorization No.(i) 2230001282 dated 28.01.2010, (ii) 2230001597 dated 20.01.2011, (iii) 2230001808 dated 29.07.2011 and (iv) 2230002007 dated 18.06.2012 on account of major changes in the technology and other constraints in exporting original export product i.e.Wind Turbine Generators.**

The applicant stated that they intent to manufacture Wind Turbine Generators and its components. Technological advancements technology was changing rapidly with requirement of bigger and more efficient of bigger and more efficient wind turbines. Most of the wind energy markets outside of India were focused on using the following advanced design and technology. (1) Use of 1.50MW to 2.00 MW WTGs in India as compared to 2.00 MW WTg. In India as compared to 2.00MW, 2.50MW and 3.00 MW WTGs. (2) Bigger balance sizes; IWL was the first to introduce rotor diameter of 93m, 2.00 MW WTG, to India market but world market (Europe,USA and China) Shifted to 100m and higher. When IWL invested in 113m the market started using 120+m. The high cost involved with adopting bigger WTG and longer rotor diameters to keep pace with world market prevented IWL to supply to export market. (3) Supply models in the World Markets; The investors and buyers of WTGs are not experts in the field of wind energy. Most of the export markets were looking for arrangements where supplier (IWL) would not only supply the WTGs but would also provide the following services in foreign land; (i) Identification of suitable sites (high wind sites) to locate WTGs. Developing wind farms (sites containing number of WTGs connected together through transmission lines and electric power to grids) i.e. development infrastructure to support installation, erection, build approach road etc. Operate and maintain WTGs over long duration from 5 years to 15-20 years (after sale services and supply of components and consumables). It was estimated that to implement such models and succeed in the foreign market, it would require developing large teams and infrastructure which would entail making large investment in each of these markets. This would also require most investment in smaller markets than what IWL invested in India for higher market volumes. As markets in countries other than China ( the largest market) and USA (the second largest market) are small, it would mean making similar or higher investment in infrastructure in each country, which was not viable. Arranging finances outside of China and USA almost all buyers were looking for financing arrangement by the seller (IWL) at low rates of interest. While the established players from developed countries namely Vests GE Siemens and Enercon, because of their sheer size could provide such arrangements through Exim Banker large provide banks, IWL could not provide such financing arrangements and thereby lost out on such opportunities.





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

**(Action: Applicant/PRC)**

**Case No. 12 M/s. M.P. Impex, Mumbai**  
F. No. 01/60/162/448/AM20/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

**Subject: Revalidation of DFIA No.3010103922 dated 06.01.2017 for import of refined sugar.**

This is deferred case of PRC Meeting No.31/AM20 dated 18.02.2020 (Case No.09), wherein the Committee decided to seek report from RA, Ludhiana. The applicant has stated that this matter pertains to DFIA issued against export of biscuits and Cane Sugar is one of the items allowed to be imported. The DFIA issued to them printed with ITC HS code of Raw Cane Sugar (17011190) as against Refined Cane Sugar (17019990) which is used in biscuit manufacturing. Their request for rectification of this error to their concerned RA was rejected. Now they have come across multiple DFIA issued by the RA, Ludhiana with correct ITCHS code for refined cane sugar. Due to this refusal of concerned licensing authority the DFIA could not be used for import of Cane Sugar as without proper ITC HS code the Customs would not have allowed imports. They could utilize the DFIA for import of all other inputs before the expiry of the DFIA but not for Cane Sugar as the right ITCHS code was not allowed by the Licensing Authority. Hence, requested that DFIA which expired without being imported of Cane Sugar may be revalidated for 3 months, so that they can approach the licensing authority to rectify the wrong rejection.

**Decision:** The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in their case. From the report of RA Ludhiana, it observed that RA had been allowing similar correction in the ITC HS codes in other cases also. Accordingly it decided to accede to the request and allowed revalidation of DFIA No. 3010103922 dated 06.01.2017 for a period of 3 months from the date of endorsement and decided that RA may take necessary action for rectification of ITCHS Code in the subject DFIA also while allowing revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: RA, Ludhiana /Applicant)**

**Case No. 13 M/s. Vinayak International Housewares Pvt. Ltd., New Delhi**  
F. No. 01/60/162/27/AM21/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

**Subject: Relaxation in Appendix 4-J condition against Advance Authorization No.0510405626 dated 13.02.2018.**

The applicant has stated that the import product i.e. Stainless Steel Circles (ITCHS) Code 7219 and 7220) are also covered under Appendix 4-J having 6 months export



obligation period with pre-import condition from the date of clearance of each import consignment by Customs Authority as notified by P.N. No. 30/2015-20 dated 18.10.2017 which was later on removed/deleted by P.N. No.77/2015-20 dated 06.03.2019. They have exported 100% of against Export item No.1 but could not export against export item No.2 due to less export order and recession and they were not aware of Appendix 4-J condition imposed on authorisation which was later on removed and as on date there is no such 4-J condition. Therefore they are submitted their request for relaxation in Appendix 4-J condition.

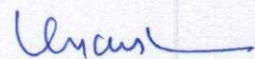
**Decision:** The Committee went through the justification made by the firm and discussed the matter at length. Accordingly, the Committee decided to relax Appendix 4J condition (pre- import and shorter EO period) against Import of Item No.2 of Advance Authorisation No.0310827437 dated 05.03.2019. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

**(Action: CLA, New Delhi /Applicant )**

**Case No. 14 M/s. Multi Form Industries India Limited, Bangalore**  
F. No. 01/60/162/793/AM20/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

**Subject: To consider the mismatch in import item description in bill of entry and in export item description in S/bills towards fulfillment of EO against Advance Authorization No.0710083451 dated 21.10.2011 and allow them to either relax the pre-import condition or give directions to convert the shipping bills to drawback.**

The applicant stated they had obtained the subject authorization under SION C-837 with the import item of Stainless Steel Wide Coils/Strips of relevant grade 304 and export item of Stainless steel welded and cold drawn tubes and pipes GRADE 304. Their imports were allowed in the item description of Cold Rolled Stainless Steel Coils, Grade 304 of 86288 KGS. The description of Stainless Steel Coils and Cold Rolled Stainless steel coils are one and the same cold rolled stainless steel is type of stainless steel their rolling process done at or near room temperature. They have made exports for quantity of 60841.00 KGS with Cold Rolled Stainless Steel Coils consumption of 73007.11 KGS. Their request was rejected by RA, Bangalore with the reason that the description shown in the bill of entries do not match with the consumption shown in the export shipping bill. Therefore, they submit that the description of Stainless Steel Coils and Cold Rolled Stainless Steel Coils are one and the same. Secondly, Customs EDI system while filling the shipping bill under advance authorization will replicates the import item description available in advance authorisation as it is in shipping bill consumption column. Hence, exporters will not have any control over it to match with the import item description. Export item description in the shipping bill indicates as Cold Rolled Stainless Steel Tubes, Grade 304 against the license description of Stainless Steel welded and cold drawn tubes and pipes GRADE 304. Hence, they have requested to consider the mismatch in import item description in bill of entry and in export shipping of subject authorization. Both the import item description in BE and consumption shown in the export shipping bill are one and the same. It is only a different parlance of same item.





**Decision:** The Committee examined the case in detail and in view of justification provided by the firm it decided to accept description of consumption items shown in the shipping bills towards fulfillment of EO and for redemption of Advance Authorization No.0710083451 dated 21.10.2011. The other terms and conditions for fulfillment of export obligation shall remain same as per Policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: RA, Bangalore /Applicant)**

**Case No. 15     M/s. Ethnic Silk Mills, Bangalore**  
F. No. 01/60/162/29/AM21/PRC  
PRC Meeting No.07/AM21 dated 06.08.2020

**Subject: To allow MEIS benefit against time barred 74 Shipping bills for the period from 26.07.2016 to 23.02.2017.**

The applicant has stated that as per FTP 2015-20 the time limit to apply for MEIS is three years from the date of LEO, with applicable Late Cut, as per Para 9.02 of HBP 2015-20. Since their IEC was placed under DEL from 25.07.2019 to 26.02.2020 for non-fulfillment of EO for the three advance authorization No.(i) 0710106729 dated 22.09.2014, (ii) 0710108675 dated 03.09.2015 and (iii) 0710108802 dated 28.09.2015. During this period the system has not permitted to apply for MEIS application. They had a genuine hardship in apply for MEIS for some of the Shipping bill, which are covered during the period from 26.07.2016 to 23.02.2017. Further, in the normal online application process, if they add EDI shipping bills from the list of available shipping bill to the repository, the shipping bills will not be reflected once against the list of available EDI shipping bills. It was unfortunate that in their case, for the Financial Year 2016-17 the added shipping bill to the repository was also reflecting in the available EDI shipping bills. This led to some confusion and apprehension that twice MEIS is/hasnot applied for the same shipping bill and there was a genuine delay in selecting the shipping bills. Subsequent their IEC was placed under DEL and they could not apply for MEIS within the time limit available as per FTP 2015-20.

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

**(Action: RA, Bangalore /Applicant)**

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