Date of Uploading 31/07/2024

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 12.07.2024 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.10AM25 held on 12.07.2024

The following members were present in the meeting:

1. Shri Hardeep Singh Addl. DGFT
2. Shri Anil Aggarwal Addl. DGFT
3. Dr.S.K. Bansal Addl. DGFT
4. Shri S.C.Agarwal Addl. DGFT
5. Shri Rakesh Kumar Addl. DGFT
6. Shri Lokesh H.D. Addl. DGFT
7. Shri K.V.Tirumala Joint DGFT
8. Shri K.M. Harilal Joint DGFT
9. Shri RandheepThakur Joint DGFT

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

S.No.	Name of the firm
1.	M/s. Plant Lipids Private Limited, Kerala
2.	M/s. Panila Chem Limited, Gujarat
3.	M/s. Metstar Industries Private Limited, Tamil Nadu
4.	M/s. Mallak Specialties Private Limited, Mumbai
5.	M/s. Ocean Pharmacoat Private Limited, Hyderabad
6.	M/s. Innomech Aerospace Toolings Private Limited, Bengaluru
7.	M/s. Silverstone Motors, Thane
8.	M/s. GLS Films Industries Private Limited, Delhi
9.	M/s. Manorama Industries Limited, Raipur
10.	M/s. Tastel Fine Food Private Limited, Mumbai
11.	M/s. Esmech Equipment Private Limited, Thane
12.	M/s. Skoda Auto Volkswagen India Private Limited,

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	Pune
13.	M/s. Jaiprakash Associates Limited, Uttar Pradesh
14.	M/s. K. Lalita Jewellers, Gurugram
15.	M/s. Shri Radhey Jewels, Delhi
16.	M/s. Dishman Pharmaceuticals and Chemicals Limited, Ahmedabad
17.	M/s. Sterlite Power Transmission Limited, Mumbai
18.	M/s. Biscayne Exotics (Opc) Private Limited, Mumbai
19.	M/s. Aarti Drugs Limited, Mumbai
20.	M/s. Aarti Drugs Limited, Mumbai
21.	M/s. Iris Jewels, Delhi
22.	M/s. Bayer Vapi Private Limited, Gujarat
23.	M/s. The Rajlakshmi Cotton Mills Private Limited, Kolkata
24.	M/s. Tastel Fine Food Private Limited, Mumbai
25.	M/s. CTM India Limited, Tamil Nadu
26.	M/s. Whitelotus Industries Limited
27.	M/s. RK Agroexport Private Limited, Uttar Pradesh
28.	M/s. Mauria Udyog Ltd, Faridabad
29.	M/s. Daisy Industries, Gujarat
30.	M/s. Sadhana Nitro Chem Limited, Mumbai
31.	M/s. Bal Pharma Limited, Bengaluru
32.	M/s. Alkem Laboratories Limited, Mumbai
33.	M/s. Alkem Laboratories Limited, Mumbai
34.	M/s. Lavanya Enterprises, Andhra Pradesh
35.	M/s. Bedmutha Industries Limited, Nashik
36.	M/s. Gold Metal Extrusion, Gujarat
37.	M/s. Gold Metal Extrusion, Gujarat
38.	M/s. Gold Metal Extrusion, Gujarat
39.	M/s. G V Ventures, Mumbai
40.	M/s. Komatsu India Private Limited, Tamil Nadu
41.	M/s. UCAM Private Limited, Bengaluru
42.	M/s. Suvidhi Textiles Private Limited, Ludhiana
43.	M/s. Hemraj Industries Private Limited, Kolkata
44.	M/s. Maharaja Cotspin Limited, Ludhiana
45.	M/s. Capital Impex Private Limited, Delhi
46.	M/s. Top Light Process, Tirupur

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Subject: Request for Extension of EOP against Advance Authorization No. 1011001027 dated 11.04.2022.

Applicant Statement: We would like to submit that unfortunately due to international market reasons, there was shortage of export orders for the product Mace Oleoresin during 23-24 which had resulted in non fulfillment of export obligation within the stipulated time. Presently, we have export orders to fulfill the balance obligation, but not able to proceed with the export due to expiry of the obligation period. We are therefore submitting herewith request for export obligation extension till 10.10.2024 to complete the obligation from the date of extended period by RA.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 1011001027 dated 11.04.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Cochin)

Case No. 02 M/s. Panila Chem Limited, Gujarat

F.No.HQRPRCAPPLY00000860AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for allow original norms request application and or allow extension of export obligation against Advance Authorization No. 2410043083 dated 27.04.2020.

Applicant's statement: Application to allow the Export Obligation Period and or Allow the Norms as per Original Advance Scrip No. 2410043083 DATED 27.04.2020. Respected sir/madam, Please note that we have applied for advance authorization under no-norms and received the same vide script no. 2410043083 dated 27.04.2020 for import of quantity of 1236000.00 kgs of denatured ethyl alcohol (Ethanol) and export of A.A.INDUSTRIAL SOLVENT / A.A. REDUCER/A.A.RETARDER of qty 1200000.00 kgs We have imported the goods of qty of 878301.00 kgs and exported the qty of 852720.00kgs which are as per ratio of imported and exported quantity as per the original application. We have submitted the request to norms committee for fixation of norms vide file no. 018305000812am21 on 24.04.2020 and as it was a covid-19 pandemic period hence the committee decision came on 12.05.2023 after approx time period of 3 years as rejected, therefore we have

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submitted the re-view application vide file no. HQRNORMREVIW00001620AM24 dated 14.06.2023 and norms committee have given approval order came on 14.02.2024 after approx 8 month in which the committee have decided the norms as under. (AS PER COVER LETTER ATTACHED) PLIEASE NOTE THE BELOW POINTS: - 1. Please note that we have imported and exported the goods as per the time limit given at the advance authorization 2. The norms committee decision comes late due to covid-19 pandemic as per the above table Sr. 2 and due to that we have to export the more quantity of (A.A.industrial solvent / A.A. reducer/A.A.retarder (containing minimum 94% ethanol) but as the decision of fixation of norms comes late the time limit of export is expired. 3. Therefore, we are requesting the PRC committee to look in our matter and kindly allow the norms as per the original norms application (as we have applied) details given at the Sr. No. 1 of the above table so that we need not to export the more quantity of (A.A.industrial solvent / A.A. reducer/A.A.retarder and or kindly allow extension of the export obligation period to complete the export of more quantity of (A.A.industrial solvent / AA reducer/A.A.retarder as per the norms committee norms fixation order details as per the S.No. 2 of the above table. We also have suffered from covid-19 pandemic and there are so many decisions of relaxation given to the trade by the PRC committee during covid-19 pandemic and hence we are also accepting the same to us from the PRC Committee. As discussed above we are here by requesting you to kindly consider our above application as per natural justice. if our application is not acceptable than kindly provide the personal hearing as per natural justice.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 2410043083 dated 27.04.2020 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Rajkot)

Case No. 03 M/s. Metstar Industries Private Limited, Tamil Nadu

F.No.HQRPRCAPPLY000001761AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for Extension of EOP against Advance Authorization No. 3211003265 dated 04.01.2022.

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Applicant Statement: Cancellation of export orders from the foreign buyers. All our planning went haywire when the orders were cancelled. Thereafter we had to search new new buyers, the process took time, finally we have new buyers and ready orders in hand. We have already exported 75% and will export the remaining 25% within the new extension period, if mercy is given by DGFT-HQ. This will enable us to gain confidence for further improving our export potential.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 3211003265 dated 04.01.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Coimbatore)

Case No. 04 M/s. Mallak Specialties Private Limited, Mumbai

F.No.HQRPRCAPPLY00001914AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request to grant MEIS license which was not filed within due date.

This is a review case of PRC Meeting No.02AM25 held on 19.04.2024 (Case No.07) wherein
Committee reject the case.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. We are confident that a personal hearing will allow us to adequately convey the legitimacy of our claims and the genuine hardships we experienced. We are fully prepared to attend the hearing at a date and time convenient for your office and to provide any additional information or documentation required. One of our colleague who handled refund related work skipped to claim refund on some shipping bills and it was bought to our notice only after his sudden resignation from the company. During audit our auditor pointed out missing of some shipping bills where claim was not filed. Now we would like to apply for the refund which is our rightful and genuine dues.

Decision: The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no

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merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No.03AM25 held on 25.04.2024 (Case No.36).

(Action: Applicant)

Case No. 05 M/s. Ocean Pharmacoat Private Limited, Hyderabad

F.No.HQRPRCAPPLY000001940AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for bills in different Authorization against Advance Authorization No. 0910043619 dated 23.09.2010.

Applicant's statement: We request for Condemnation of Mentioning Advance License No. 0910040526, Dt. 05.01.2010 in to Two Shipping Bills No. 1887441, LEO dt. 06.12.2010 and 2053576, LEO Dt. 27.12.2010, correct Advance License No. 0910043619, dt. 23.09.2010. As we have to close the Advance License No. 0910043619, Dt. 23.09.2010, due to mentioning wrong Advance License No we are unable to close the same We request you to kindly consider Two Shipping Bills in Advance Authorization No 0910043619, Dt. 23.09.2010, so that we will close Advance Authorization. Kindly do the needful as earlier and oblige.

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. 06 M/s. Innomech Aerospace Toolings Private Limited, Bengaluru.

F.No.HQRPRCAPPLY0000001935AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for revalidation of Scrip against MEIS Scrip No. 719067353 dated 12.10.2021, 719067352 dated 12.10.2021, 719065548 dated 23.06.2021.

Applicant Statement: In spite of various efforts, it was pending at DGFT, finally when we made the complaint again on 22.05.2024 and with lot of calls through help desk of DGFT, we could get the license No. at the website on 31.05.2024. It was told that there was some technical error,

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at the DGFT EDI system. When we took the print of the license on 31st May 2024, we observed that, the license date was expired on 11.10.2022, 22.06.2023 and 11.10.2022 respectively for three respective licenses. We cannot write off the license value worth 15 lacs. Made complained again on 22.05 2024 vide request No 202405284810.Now the license print copy reflected on 31.05.2024 in the system. The licence now is Expired /not valid. We need this licence revalidated for one year up to 30.05.2025.enclosed earlier complaint No and screen shot .Please revalidate the licence .

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

A. ction: Applicant/ EGTF Division)

Case No. 07 M/s. Silverstone Motors, Thane

F.No.HQRPRCAPPLY00000893AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for preservation and personal collection against Import Policy Relaxation.

Applicant Statement: Import of one 1967 Jaguar E-type 2+2 4.2 (Series 1) (265 Hp) and one 1965 Shelby Cobra 427 (Auto 4 Speed) model for preservation and exhibition purpose by committing to preserve automotive heritage and sharing the joy of classic cars with fellow enthusiasts through meticulous restoration, thoughtful maintenance and dedicated stewardship .The company proprietor is pursuing his hobby and lifelong passion and a testament to the enduring of human ingenuity of wheels ingenuity on wheel ingenuity on wheel application filed for relaxation under policy condition of chapter 87 ITC (HS) 2012, Schedule 1 (Import Policy).

Decision: The Committee examined the case on the basis of justification made by the applicant and discussed the matter at length and decided to refer the issue to PC-2 Division for further examination.

A. ction: Applicant/PC-2 division)

Case No. 08 M/s. GLS Films Industries Private Limited, Delhi.

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F.No.HQRPRCAPPLY00002619AM25

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0510415974 dated 24.11.2020.

Applicant Statement: Please note that we have completed the 95 % export obligation and only 5 % balance. Now the export order in our hand and we are ready to export the balance 5%. Kindly give the EOP Extension to enable to complete the 100 % EOP. It is therefore you are requested to consider our request and give EOP Extension for Six months from the date of endorsement as soon as possible.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0510415974 dated 24.11.2020 for a further period of upto 30.11.2024 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA, New Delhi)

Case No.09 M/s. Manorama Industries Limited, Raipur

F.No.HQRPRCAPPLY000002615AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for EOP extension and 90 days EOP waiver/regularization against Advance Authorization No. 0310835229 dated 05.03.2020.

Applicant Statement: (I) 3 MONTHS EOP EXTENSION AGAINST ADV AUTH NO 0310835229 DT. 5.3.2020 (IIB) AND WAIVER OF APPENDIX 4J CONDITION AS THE IMPORT ITEM OF SHEA NUT HAS ALREADY BEEN REMOVED FROM APPENDIX 4J BY DGFT(A) We have already submitted this Advance Authorization No. 0310835229 Dated 5.3.2020 for clubbing with another Second Advance Authorization No 0310837364 Dated 23.07.2020 to RA, Mumbai.(B) Against the Second Advance Authorization No 0310837364 Dated 23.07.2020 our request dated 24.3.2023 for the correction of the import quantity of Shea Nut allowed for 2.847 MT to permissible for 5.20 MT as per SIONE125 has been approved after a period of 14 months by the NC.VI Committee in their NC.VI Committee in its Meeting No 2 held on 30.5.2024 Case No 24 (copy enclosed). (C) We are now required to make some more exports against subject authorization dated 5.3.2020 for clubbing and closure of both

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authorizations. (D) We have already completed 72.08% EO in terms of quantity and 87.34% EO in terms of US$ Value with minimum 15% value addition against the subject Advance Authorization.(E) The Relaxation Committee is requested to kindly consider our above both requests sympathetically for closure of these authorizations, at their earliest

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed relaxation of 90 days EOP condition under Appendix 4J and also allowed EOP extension of Advance Authorization No. 0310835229 dated 05.03.2020 for a further period of 3 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 10 M/s. Tastel Fine Food Private Limited, Mumbai

F.No.HQRPRCAPPLY000002657AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0310837763 dated 19.08.2020.

Applicant Statement: We imported pouches for fulfilling export orders hence we obtained DEEC license No. 0310837763 dtd. 19.08.2020 for getting duty free pouches imports for fulfilling export orders. We would like to inform you that we have exported 61 % imported pouches which imported against license within license export validity period but due to sudden financial crisis in Europe, UK And Western world all order impacted to our buyers business further delivery schedules and as cascading effect our some orders kept on hold from long time hence we were unable to fulfill balance imported quantity to export within license period time and following up with buyer for accepting orders as soon as possible to get free from export obligation. Now we have received fresh orders from buyer to export and finish imported pouches stock against new orders but we required 1.5 year time as per enclosed buyer purchase order contract to complete the production and export hence requesting herewith to policy relaxation committee please help in this subject and allow us extension up to 31.03.2025 so we can complete our remaining quantity export obligation before 31.03.2025.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to

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accede to the request and allowed EOP extension of Advance Authorization No. 0310837763 dated 19.08.2020 for a further period upto 31.08.2024 subject to payment of composition fee as per policy provisions. Mail may be sent to applicant and RA informing the decision. The firm shall approach RA concerned within 30 days immediately after receipt of mail from PRC/uploading of Minutes.

(Action: Applicant/RA-Mumbai)

Case No. 11 M/s. Esmech Equipment Private Limited, Thane

F.No.HQRPRCAPPLY000001748AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0310802680 dated 17.02.2016.

Applicant Statement: We have imported the goods valued at cif US $ 17,37,831.00 and also made export of all the first 18 items described except item at sl No. 19 of condition sheet. We have exported and realized fob US $ 37,98,408/- within the initial EOP (EOP upto 20.09.2018) to the extent of 86.25% in value terms. We have achieved value addition of 118% in $ terms. We could not export only 1 set of instrumentation appearing at Sl No. 19 of the list of export items due to cancellation of export order.

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. 12 M/s. Skoda Auto Volkswagen India Private Limited, Pune

F.No.HQRPRCAPPLY000001013AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for relaxation of procedures / policy in order to correct the AEO for 45 EPCG Authorizations obtained in FY 2019-20, FY 2020-21 and FY 2021-22.

Applicant Statement: The Skoda Volkswagen Group invested a sum of around INR 8,000 Crore for INDIA 2.0 Project (Project 2.0) to launch new cars using the State of the Art technology at the automobile

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manufacturing facilities located in Pune and Aurangabad. The Group is further committed to invest Euro 1.5 billion (i.e. INR 13,550 crores, approximately) in the next 10 years. In the course of setting up the facility for newly launched MQB technology, the Company imported capital goods under the 45 EPCG Authorizations obtained in FY 2019-20, FY 2020-21 and FY 2021-22. Hitherto, the cars have been manufactured using the old PQ technology which had become obsolete and outdated. The capital goods used in PQ technology and MQB technology are completely different and cannot be interchangeably used, and the said fact is also confirmed as per the report submitted by the reputed Indian Institute of Technology, Kharagpur.

On the one side, old capital goods which were used to manufacture the old cars of PQ technology have been scrapped/ disposed-off by the month of February 2022 and on the other side, inadvertently, the export of old cars undertaken by using the said old machineries was considered for the purpose of Average Export Obligation (AEO) while making applications for the 45 EPCG Authorizations. Due to this, the Company is saddled with the requirement of fulfilling AEO for which no means whatsoever are available with the Company.

In fact, the Company was hit by several factors.

Firstly, the aforesaid inadvertent error occurred while filing applications for obtaining the subject EPCG Authorizations.

Secondly, even when the said applications could have been easily withdrawn (as imports and installation of new capital goods got delayed by 1.5 to 2 years due to COVID-19) and fresh applications for new EPCG Authorizations would have been filed however, the Company could not take the said corrective steps given that the functioning of our offices and manufacturing plants was badly affected due to COVID-19 pandemic. The given situation has led the Company to such an enormous difficulty.

Further, the Company has scrapped/ disposed-off most of the old capital goods by the month of February 2022 and correspondingly the production of old cars is completely stopped. Although the EPCG Authorizations were obtained from 2019-20 onwards, the production of new cars commenced only in the year 2021/ 2022. If the Company had surrendered the subject EPCG Authorizations and re-applied for fresh EPCG Authorizations, the AEO could have been automatically reduced.

Taking into consideration the above genuine hardship faced by the Company, the Hon'ble PRC Committee is requested to provide suitable relaxation of procedures / policy in order to correct the AEO for 45 EPCG Authorizations by excluding the past export turnover of old cars which was undertaken by using old machineries which have now been scrapped/ disposed-off. Also, in this regard, appropriate direction(s) may be issued to the Regional Authority i.e., DGFT Pune for necessary endorsement on the 45 EPCG Authorizations. The detailed justifications

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of the Company are enclosed herewith. It is humbly submitted that in the past also, there have been many instances as cited in the detailed justification, wherein based on similar grounds the PRC/ EPCG Committee have granted similar relaxations.

Now, when the Skoda Volkswagen Group (Germany) is poised to make an additional investment of Euro 1.5 billion (i.e., INR 13,550 crores) approximately in the next 10 years, we are facing the above genuine hardship which is becoming an obstacle in scaling up of our business operations immensely in India. Therefore, we earnestly request the Hon'ble PRC Committee to provide suitable relaxation.

Report of IIT Kharagpur was discussed and Comments of PC-5 were seen.

Decision: **Deferred.**

(Action: Applicant)

Case No. 13 M/s. Jaiprakash Associates Limited, Uttar Pradesh

F.No.HQRPRCAPPLY00008646AM24

Meeting No.10AM25 held on 12.07.2024

Subject: Request for relaxation of Para 5.13 of HBP 2002-07 for documents , delay in submission of installation certificate and relaxation in para 5.18 of HBP 2002- 2007 against EPCG Authorizations as per list.

Applicant Statement:

On grounds of genuine hardship, we humbly request PRC to relax policy procedures in terms of Para 2.58 of FTP for submission of documents for redemption of our EPCG Licenses.

S. No.	License No.	Date	S. No.	License No.	Date	S. No.	License No.	Date
1	0530135438	29.12.2003	2	0530135566	15.01.2004	3	0530135992	31.03.2004
4	0530136600	16.07.2004	5	0530136610	20.07.2004	6	0530137116	01.10.2004
7	0530137052	24.09.2004	8	0530137548	08.12.2004	9	0530137973	02.02.2005
10	0530138136	25.02.2005	11	0530138277	21.03.2005	12	0530138341	30.03.2005
13	0530138342	30.03.2005	14	0530138848	13.06.2005	15	0530139260	05.08.2005
16	0530139291	10.08.2005	17	0530139065	08.07.2005	18	0530139134	15.07.2005
19	0530139324	18.08.2005	20	0530139323	18.08.2005	21	0530139443	02.09.2005

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22	0530139844	03.11.2005	23	0530140117	23.12.2005	24	0530140144	27.12.2005
25	0530140651	14.03.2006	26	0530140543	27.02.2006	27	0530140542	27.02.2006
28	0530141465	12.07.2006	29	0530141464	12.07.2006	30	0530141689	08.08.2006
31	0530141267	09.06.2006	32	0530141435	07.07.2006	33	0530141376	22.06.2006
34	0530141375	22.06.2006	35	0530141387	23.06.2006	36	0530141690	08.08.2006
37	0530141688	08.08.2006	38	0530141710	10.08.2006	39	0530141711	10.08.2006
40	0530141783	23.08.2006	41	0530142018	25.09.2006	42	0530142141	16.10.2006
43	0530142555	04.12.2006	44	0530142648	19.12.2006	45	0530143036	08.02.2007
46	0530142681	21.12.2006	47	0530142767	03.01.2007	48	0530143209	05.03.2007
49	0530143208	05.03.2007						

Our request is for a review of EPCG Committee decision in meeting no.10/AM24 dated 09.02.2024 (Case No. 46). In continuation to our request submitted online on 14.03.2024, our revised submission is as under:

We had obtained EPCG Authorizations for export of Cement and we fulfilled the EO under Para 5.4(iv) & 8(d) of FTP 2002-07 by supplying cement to National Highway Authority of India (NHAI) Projects, who was the Project Authority (PA). They issued Project Authority Certificates (PAC) as per HBP 2002-07 in which name of Main Contractor to whom project was awarded is mentioned and our name is mentioned as manufacturer. PAC's also state that the project is financed by World Bank/ADB etc and Cement to be manufactured and supplied by us is required for the Project.

We manufactured Cement in our factory and supplied the same to Main Contractors as per PAC. We did not claim any benefit of TED and Drawback for the supplies made. We completed all the supplies within time and received the payment also against all these supplies through normal banking channels. Unfortunately, our documents for these supplies were lost due to heavy water seepage in our office due unprecedented rains in July 2014.

Many of the Main Contractors to whom supplies were made as per PAC had wound up and we could not get the payment certificates re-issued from PAC and Bank as they pertained to old period. However, as we had many records still available, we have been able to obtain evidence of

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supply and receipt of payments from our Central Excise Authorities and our Banks respectively as explained below.

1. We had submitted installation certificates issued by Chartered Engineer within time period specified in policy. We submitted original installation certificate issued by Excise/GST Authorities in 2017, after we came to know that we are required to submit installation certificate issued by Excise/GST Authorities. We request you to kindly condone the delay in the submission of the installation certificates issued by Central Excise/GST.

2. The above said Authorizations having been issued in Policy Period 2002-2007 and we had completed the E.O. within the initial EOP of first EPCG License issued to us, for clubbing Para 5.18 of HBP RE 2006 is relevant in our case. However in this Para, there are certain conditions such as (1) Authorizations should have been issued in the same licensing year and (2) No clubbing would be permitted in case of expired EPCG authorizations. These conditions were removed in subsequent HBP's. Public Notice 01/2013 dated 18.04.2013 amended Para 5.18 of HBP2012-17 and removed conditions of same year licensing year and Para 5.27 of HBP 2015-2020 w.e.f. 05.12.2017 removed both conditions. Accordingly we request relaxation in our case to allow clubbing of all above EPCG authorizations.

3. Please relax Para 5.13 of HBP 2002-2007, so as to allow us to submit:

(a) Statement of supply invoices attested by Central Excise Authority of supplier in lieu of Supply Invoices. Our difficulty is that since the original supply invoices are not available, we approached the central excise authorities and as they cannot issue the invoices again, they have issued the statement of supply invoices in which all the information is properly reflected except for authorization number. However, name of the project authority and the project authority certificate numbers have been reflected in this statement and can be correlated .Also, the installation Certificates issued by Central Excise/GST clearly state the EPCG Authorization number.

(b) We request that provision of PC-07/2002 dated 11.07.2002 which is for shipping bill in which EPCG authorization is not mentioned may be allowed in our case as invoices are not available to incorporate EPCG License numbers.

(c) Bank certified statement of account reflecting payments received accompanied with CA certified statement of payments received against each project authority certificates as well as CA attested Appendix 22 A as evidence of having received the payment through normal banking channel, in lieu of Appendix 22 A certified by bank. Our difficulty is that at this stage, the banks are reluctant to issue the form 22A again, but

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they have provided us the complete statement of accounts duly certified. In the CA verified statement, they have established the full correlation of the supplies against each invoice and the total payment received against these invoices.

4. We are submitting herewith CO-RELATION statement duly certified by the then Statutory Auditor's of company, which fully and clearly co-relates PAC wise supplies required to be made by us with the supply invoice details and total payment received through normal banking channels as per Bank attested statement of accounts / certificates and annexures thereto read with Company's collection statement / ledger.

5. We are also enclosing herewith Co-relation statement between EPCG Authorization number, corresponding Bill of Entry, and description of CG imported under EPCG and installation certificate. It may be observed that the installation certificate bear the specific EPCG authorization number/Bill of Entry number. Likewise the Bill of Entry number also bears the EPCG Authorization number.

The above facts confirm that we had fulfilled the export obligation and had realized the amount through normal banking channels but due to loss of documents we were unable to submit documents required as per Exim Policy and Procedures, and hence we humbly request PRC to allow procedural relaxations as stated above for redemption and regularization of the above EPCG Licenses.

Comments of RA-CLA, New Delhi were seen.

Decision: The Committee noted that the applicant is requesting relaxation of Para 5.13 (a) and (b) of HBP 2002- 07 to allow consideration of corroborative documents evidencing fulfillment of export obligation i.e., Central Excise/GST attested Statement of Invoices in which details of Project Authority Certificates, invoice/bill number, customer name, description of goods and payment details are mentioned and EPCG Authorisation numbers are not mentioned, in lieu of supply invoices ; and Bank attested Statement of Accounts backed by CA certified statement of payments received against each project authority certificate along with correlation statement of then statutory auditor correlating PAC supplies with invoice details and total payment received through normal banking channel in lieu of Appendix 22/12 . The Committee observed that according to the Report of RA, the supplies made by applicant are eligible for deemed export benefits and the documents relied upon have been verified from originals/ copies attested by Central Excise /GST/Banks. Correctness of the entries in corelation statement have been checked on random basis by RA finding that the invoice numbers, bill number, bill date, quantity and bill value in correlation statement match with the statement of invoices signed by

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Central Excise/GST, the payments received are manually reflected in the Bank Statement of Accounts/Certificate issued by Banks and entries appear to be correct. The Committee accordingly allowed consideration of the corroborative documents as stated above for fulfillment of export obligation in lieu of documents prescribed in Para 5.13 of HBP 2002-07 i.e. supply invoices and Appendix 22/12. Relaxation of Para 5.18 of HBP 2002-07 was allowed for consideration of expired authorisations and authorisations of different licensing periods for clubbing. Condonation of delay if any in submission of Installation Certificates issued by Central Excise was allowed subject to payment of Composition Fee of Rupees 10,000/- in each case. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: RA- CLA/ Applicant)

Case No. 14 M/s. K. Lalita Jewellers, Gurugram

F.No.HQRPRCAPPLY0000961AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for replenishment of gold participated in international exhibitions.

Applicant Statement: We had participated in international exhibitions in Sharjah, UAE Doha, Qatar and Jeddah, Saudi Arabia from 31.01.2024 to 23.02.2024. In the exhibitions we had sold studded gold jewellery equivalent to 1404.320 gms of gold of .999 fineness. At time of export the value addition was 7.20 percent and fulfilled all export criteria required under para 4 37 of ftp read with para 4 60 of hbp . However, we could not take any replenishment for gold sold in the exhibitions as the international rate of gold had gone up from us$ 2340.82 per troy ounce at the time of export to us$ 2380.00 per troy ounce effective rate after including nominated agency charges to us$ 2412.60 and the notional value addition went below 7%. as per para 4.60 of hbp we had fulfilled the criteria of achieving 7% value addition at the time of export and sale proceeds were realised accordingly but at the time of replenishment if the notional value addition went below 7% due to increase in international gold value we should not be barred from taking replenishment of gold as the value addition mandated by para 4.60 of hbp at time of export was duly achieved.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case. Accordingly, the Committee decided to accede to the request to relax the provision of value addition provided minimum 7% value addition was achieved at the

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time of export and allowed a further period of 45 days from date of uploading of minutes to approach the nominated agencies for replenishment of gold for gold jewellery sold at international exhibition.

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

Case No. 15 M/s. Shri Radhey Jewels, Delhi

F.No.HQRPRCAPPLY00000955AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for replenishment of gold participated in international exhibitions.

Applicant Statement: We had participated in international exhibitions in BAHRAIN, KUWAIT, SHARJAH, U.A.E. AND DOHA,QATAR from the period November 2022 to 11.02.2024. In the exhibitions we had sold studded gold jewellery equivalent to 2055.149 gms of gold of .999 fineness. At the time of export the required norm of 7% value addition on gold and studding was duly complied with and exports were effected in accordance with the provisions of ftp. However, we could not take any replenishment for gold in all the exhibitions as the international rate of gold had gone up and the notional value addition came down to less than 7%. as per para 4.60 of hbp we had fulfilled the criteria of achieving 7% value addition at the time of export but at the time of replenishment if the notional value addition went below 7% due to increase in international gold value we should not be penalized from taking replenishment of gold as the value addition mandated by hbp at time of export was duly achieved.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case. Accordingly, the Committee decided to accede to the request to relax the provision of value addition provided minimum 7% value addition was achieved at the time of export and allowed a further period of 45 days from date of uploading of minutes to approach the nominated agencies for replenishment of gold for gold jewellery sold at international exhibition.

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

Case No. 16 M/s. Dishman Pharmaceuticals and Chemicals Limited, Ahmedabad

F.No.HQRPRCAPPLY00000879AM25

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Meeting No.10AM25 held on 12.07.2024

Subject: Request for seeking relaxation under the MEIS scheme from the requirements as stated in para 3.01 (b) and 3.15 of HBP.

Applicant Statement: We, Dishman Pharmaceuticals and Chemicals Limited ('the Applicant'), are seeking relaxation under Merchandise Exports from India Scheme ('MEIS') from the requirement stated in para 3.01 (b) and 3.15 of Handbook of Procedures (2015-20) ('HBP'). The applicant has exported goods from various EDI ports from the FY 2015-16 to FY 2017-18. The Company is eligible to claim rewards under MEIS in accordance with Chapter 3 of Foreign Trade Policy 2015-20 ('FTP 2015-20') and as specified in various public notices issued by the Directorate General of Foreign Trade ('DGFT') from time to time. Para 3.01 (b) of the HBP prescribes that an application for claiming rewards under MEIS on exports (other than export of goods through courier or foreign post offices using e-commerce) shall be filed online, using a digital signature, on DGFT website at http://dgft.gov.in/ with Regional Authority ('RA') concerned in ANF 3A. The relevant shipping bills and e-BRC shall be linked with the online application. Thus, it can be understood that there is no option available with the applicant to file the MEIS application manually. As per para 3.15 of HBP, the time limit to claim benefit under MEIS is (i) twelve months from the let export date or (ii) three months from the date of uploading of EDI shipping bills by customs whichever is later. Further, the application cannot be made even after imposing a late cut as specified under para 9.02 of HBP, after 2 years from the prescribed due date. Thus, if a let export order is dated March 31, 2018 (for the F.Y. 2015-16), then the time limit to claim MEIS would be March 31, 2017, and after imposing the late cut fees the MEIS benefit could be claimed latest by March 31, 2019. The applicant hereby humbly submits that various attempts were made to file an online application for claiming MEIS during FY 2015-16 to FY 2017-18. However, due to fetching error faced on the DGFT portal, the applicant could not successfully file a MEIS application for claiming duty credit scrips benefit of approximately Rs. 1.88 crore constituting 107 shipping bills. Out of the same, in case of 28 shipping bills, the applicant had inadvertently ticked "N" (for No) instead of "Y" (for Yes) in "Reward" column in the shipping bill, leading to the fetching error. However, the applicant had declared the intent in the affirmative (in wordings) in the shipping bill. These 28 shipping bills constitutes MEIS scrip value of approximately Rs. 76 lakhs. Accordingly, the applicant seeks relaxation under the MEIS scheme from the requirements as stated in para 3.01 (b) and 3.15 of HBP and a direction to the concerned RA that manual applications for MEIS should be accepted without imposing late cut as the applicant had already attempted filling of the MEIS application within the prescribed time limits or the facility to file online application should be accepted without imposing late cut.

<u>Decision:</u> The committee went through the statement made by the firm in its application and noted that the facts of the case have not been

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clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

(Action: Applicant/PRC)

Case No.17 M/s. Sterlite Power Transmission Limited, Mumbai

F.No.HQRPRCAPPLY00002658AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0311007561 dated 07.10.2021.

Applicant Statement: The Company is engaged in manufacturing of power transmission products (such as conductors, cables, and optical fibers, etc.) required for setting up of power transmission infrastructure. The Company's products are supplied to EPC contractors, who execute the long-term transmission projects. The delivery of products is made as per customer's directions in accordance with the progress of project at their end. In several instances, these projects get delayed due to unavoidable circumstances such as, delayed regulatory clearances, adverse weather condition, foreign exchanges issues, geopolitical reasons, etc. and resultantly our customers direct us to halt or postpone deliveries, to mitigate risks of product damages, budget overruns, etc. at their end. In terms of our contract, we need to adhere to the customer's directions and align our deliveries as per their requirements. Recently, we have experienced several such delays and cancellations. For instance, (a) Supplies for contracts entered in May 2022 with El-Sewedy Electric for a transmission project in Egypt were delayed due to a severe foreign exchange crunch in Egypt (stemming from the Russia-Ukraine war) resulting in customer's inability to issue a Letter of Credit for deliveries. With the situation now improving, El-Sewedy has directed us to supply under a revised delivery schedule, which extends till September 2024; (b) Similarly, a contract entered in June 2022 with Kalpataru Power for a transmission project in Cameroon, Africa got delayed while awaiting customer's clearance to supply, and thereafter upon re-negotiation of prices (due to escalation in raw material cost), the new delivery schedule now agreed with Kalpataru extends to December 2024. Furthermore, the industry is still recovering from the COVID-19 pandemic, and while there has been some growth, project deferments and delays continue to intermittently disrupt our manufacturing schedules and export deliveries. Also, economic instability in some of our key export regions like Bangladesh and Egypt has similarly caused delays in project approvals and payment processing, affecting our ability to meet planned export orders within the stipulated timelines. Given these unforeseen challenges and exceptional circumstances, we

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respectfully request the PRC committee to grant an extension of the export obligation period by an additional six months for Advance Authorization No. 311007561. The Company now has sufficient export orders in hand, and hence shall be able to fulfill 100% export obligation within the extended timeframe.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311007561 dated 07.10.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.18 M/s. Biscayne Exotics (Opc) Private Limited, Mumbai

F.No.HQRPRCAPPLY00000888AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for preservation and personal collection against Import Policy Relaxation.

This is a defer case of PRC Meeting No.08AM25 held on 14.06.2024 (Case No.32) wherein Committee decided to seek more details including precise year/date of manufacturing of the cars.

Applicant Statement: Import of one Mercedes Benz SL (R107) 1972-1989 , LHD/RHD 280SL,350 SL,380 SL,450 SL,500 SL and one 1967-1969 Chevrolet Camaro model for preservation and exhibition purpose by committing to preserve automotive heritage and sharing the joy of classic cars with fellow enthusiasts through meticulous restoration ,thoughtful maintenance and dedicated stewardship .The company director is pursuing his hobby and lifelong passion and a testament to the enduring of human ingenuity on wheels

Decision: The Committee examined the case on the basis of justification made by the applicant and discussed the matter at length and decided to reject the request for import of Mercedes 1989 model. For other vehicle it was decided to refer the issue to PC-2 Division for further examination.

A. ction: Applicant/PC -2 division)

Sanjay

Case No. 19 M/s. Aarti Drugs Limited, Mumbai

F.No.HQRPRCAPPLY00000883AM25

Meeting No.10AM25 held on 12.07.2024

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

Applicant Statement: In 06/06/2024 PRC Committee DGFT New Delhi India Subject: Relaxation for cases where export is done on the basis of copy of invalidation letter in our favour Respected Sir, We are Status Holder exporter into pharmaceutical industry manufacturing API. Nature of industry and product demand is such that certain times we need to meet demand on urgent basis. In cases attached in the form of a list, we started export on the basis of copy of invalidation issued in our favour. All supplies are in India itself. You would note that in all cases quantities for which we opened advance authorisations are also same as that of invalidated quantities. We request you to grant concession from the requirement that export can only be from the date of application of advance authorisation. For your purpose we are attaching following documents 1) Copies of Invalidation Received from our customer 2) Copies of Ecom Application for reference of dates Kindly consider our request and oblige.

<u>Decision</u>: 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. 20 M/s. Aarti Drugs Limited, Mumbai

F.No.HQRPRCAPPLY000002861AM25

Meeting No.10AM25 held on 12.07.2024

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

Applicant Statement: In 28/06/2024 PRC Committee DGFT New Delhi India Subject: Relaxation for 22 cases where export is done on the basis of copy of invalidation letter in our favor Respected Sir, We are Status Holder exporter into pharmaceutical industry manufacturing API. Nature of industry and product demand is such that certain times we need to meet demand on urgent basis. Annexure to this request letter gives a list of cases in which we started export on the basis of copy of invalidation issued in our favor from out of buyer's advance

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authorization. All supplies are of Deemed Export category. Our buyer has shown our supply as their import under their advance licenses. For regularization of advance authorizations, we submit our request to grant concession from the requirement that export can only be from the date of application of advance authorization. For your purpose we are attaching following documents 1) Copies of Invalidation Received from our customer 2) Copies of Ecom Application for reference of dates 3) Copies of Advance Licenses Kindly consider our request and oblige.

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. 21 M/s. Iris Jewels, Delhi

F.No.HQRPRCAPPLY00000871AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Replenishment Of Gold.

Applicant Statement: We had participated in international exhibitions in Sharjah, UAE and Doha, Qatar and sold 849.71 gms of gold studded jewellery of .999 fineness. at the time of export international rate of gold was us$ 1976.80 on which we achieved a value addition of 10%. however, at time of taking replenishment the international rate of gold had gone upto us$ 2380.00 and as such the value addition went below 7%. as per para 4.61 of hbp we had fulfilled the criteria of achieving 7% value addition at the time of export but at time of replenishment if the notional value addition went below 7% due to increase in gold value we should not be barred from taking replenishment of gold as the value addition mandated by hbp at time of export was duly achieved.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case. Accordingly, the Committee decided to accede to the request to relax the provision of value addition provided minimum 7% value addition was achieved at the time of export and allowed a further period of 45 days from date of uploading of minutes to approach the nominated agencies for replenishment of gold for gold jewellery sold at international exhibition.

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

Sanjay

Case No. 22 M/s. Bayer Vapi Private Limited, Gujarat

F.No.HQRPRCAPPLY000002341AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for amend Advance Authorisation No.0311021401 dt.13.02.2023 for Import Item Sr. No 1 from pyrazole to pyrazole (5-amino-1-(2,6- dichloro-4- (-trifluoromethyl)- phenyl)-1h- pyrazole -3-carbonitrile) against Advance Authorization No. 0311021401 dated 13.02.2023.

Applicant Statement: In process of clearance of Import item Sr . No.1 PYRAZOLE from Customs , JNPT Mumbai customs insisted to amend description of Import items FROM PYRAZOLE TO PYRAZOLE (5-AMINO-1-(2,6-DICHLORO-4-(-TRIFLUOROMETHYL)- PHENYL)-1H-PYRAZOLE -3-CARBONITRILE) We had to request customs for Provisional release of Import item Sr.No 1 PYRAZOLE and submitted Bank Guarantee . We require to amend description in Import item PYRAZOLE to PYRAZOLE (5-AMINO-1-(2,6-DICHLORO-4- (-TRIFLUOROMETHYL)- PHENYL)-1H-PYRAZOLE -3-CARBONITRILE) in Advance Authorisation No.0311021401 dt.13.02.2023 vide File No. 03AX04005519AM23 to release Bank Guarantee from Customs.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer to Norms Committee for examination & resolution.

(Action: Applicant/ Norms Committee-IV)

Case No. 23 M/s. The Rajlakshmi Cotton Mills Private Limited, Kolkata

F.No.HQRPRCAPPLY000002865AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0211001756 dated 04.01.2022.

Applicant Statement: Request for seeking condonation for 3rd EOP Extension in respect of Advance Authorization No.0211001756 dated 04.01.2022. File No. 02AX04000056AM22 dated 04.01.2022 Dear Sir, With reference to the above subject matter, we had availed above said Advance Authorization from RA, Kolkata and we approached to RA, Kolkata office for 1st & 2nd EOP Extension of above said Advance Authorization and RA, Kolkata has been Approved our case EOP validity up to 04.07.2024 (copy enclosed) but now we have some short in EO against Export Sl No.2 qty 2588 NOS of Men's/Ladies T-Shirt (Short

Sanjay

Sleeve) & Export Sl No.05 Qty 616 NOS of Men's/Ladies T-Shirt (Short Sleeve). In this regards, we want to inform you that our some exports Order were going cancel and due to COVID and Ukrain war, our exports goes down and just now recovering our business. Hope we will complete balance EO if we will gate 3rd EOP Extension from your Good office. We request you to kindly allow us 3rd EOP Extension so that we will make balance Shipment against above Advance Authorization and also regularize EODC at the earliest. Thanking you, Yours Faithfully, For The Rajlakshmi Cotton Mills Pvt Ltd. Authorized Signatory Encl:- 1) Statement of Import & Export 2) e-Advance Authorization & 1st + 2nd EOP order copy

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0211001756 dated 04.01.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 24 M/s. Tastel Fine Food Private Limited, Mumbai

F.No.HQRPRCAPPLY000002874AM25

Meeting No.10AM25 held on 12.07.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0311000082 dated 14.12.2020.

Applicant Statement: We were received order of ready to eat product order from our international buyer and to fulfill their order he advised us to use special type of plastic pouches for food packaging which manufactured in Korea and provided us his projected order and based on their order we planned to imported required packing material i.e. food grade plastic pouches from Korean supplier. Further as per original order we required imported pouches for fulfilling export orders hence we obtained DEEC license No. 0311000082 dtd. 14.12.2020 for getting duty free pouches imports for fulfilling export orders. We would like to inform you that we have exported 83% imported pouches which imported against license within license export validity period but due to 2nd Covid waive uncertainty in supply chain and importer dispatch deliverables affected all order impacted to our buyers business further delivery schedules and as cascading effect our some orders kept on hold from long time hence we were unable to fulfill balance imported quantity to export within license period time and following up with buyer for accepting orders as soon as possible to get free from export obligation.

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Now we have received fresh orders from buyer to export and finish imported balance pouches stock against new orders but we required time as per enclosed buyer purchase order contract to complete the production and export hence requesting herewith to policy relaxation committee please help in this subject and allow us extension up to 31.03.2025 so we can complete our remaining quantity export obligation before 31.03.2025.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311000082 dated 14.12.2020 for a further period upto 31.12.2024 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 25 M/s. CTM India Limited, Tamil Nadu

F. No. HQRPRCAPPLY00000606AM25

Meeting No. 10AM25 held on 12.07.2024

Subject: Request to allow RODTEP on the expired shipping bills/ scroll nos. as per Circular no.23/2021-Customs in Automatic mode.

Applicant Statement: This is regarding issuance of RODTEP against the below mentioned shipping bills. We wish to Inform you that the SCROLL NOS. against the mentioned shipping bills were generated during 2021-22. However, due to ignorance, we could not generate Scrips within one year from the date of issuance of Scroll nos. As per Circular no.23/2021-Customs in case the above dates have lapsed, a combined E-Scrip Customs house-vise, will be generated and sent by Customs to the exporter's Ledger. However, in our case the Automatic combined Escrip as per the notification?, have not been issued by Customs and the shipping bills are still showing on ICEGATE Website as expired. You are requested to kindly allow issuance of RODTEP on the below mentioned shipping bills as the same were not automatically generated by Customs authority as mentioned in the Circular no.23/2021-Customs resulting into expiry of the Scroll date and loss to the company. Sr. No SB Number SB Date Scroll Number Scroll Date Location Sanctioned Amount Remarks 1 8318904 01.02.2021 55882/2021 30.06.2021 INKAT1 2,22,836.00 Expired 2 8470783 07.02.2021 54063/2021 28.02.2021 INKAT1 4,42,033.00 Expired 5 1682045 10.05.2021 55331/2021 26.05.2021 INMAA1 38,000.00 Expired 6 2299979 09.06.2021 55904/2021 24.06.2021 INMAA1 1,05,384.00 Expired 9 3948001 18.08.2021 56461/2021 26.08.2021 INMAA1 1,27,423.00 Expired 15 6344905 29.11.2021 58659/2021 22.12.2021

Sanjay

INMAA1 9,46,382.00 Expired 16 6612340 09.12.2021 58660/2021 24.12.2021 INMAA1 4,44,493.00 Expired We kindly request you to look into our matter and grant us RODTEP on the above mentioned shipping bills and oblige.

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

(Action: Applicant)

Case No. 26 M/s. Whitelotus Industries Limited

F. No. HQRPRCAPPLY00000292AM25

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for revalidation of Authorization/Certificate against Advance Authorization No. 5210043580 dated 28.10.2020.

Applicant Statement: We would like to inform you that we have been issued Advance Authorization for fulfillment of export obligation within 18 months i.e. till 27.03.2022. However, we have fulfilled the same within 1 year only. Accordingly, we got eligibility to import the allowed quantity of Raw material as per Advance License. Further inform that we could not import the allowed quantity of Raw Material within the validity period of 1 year i.e. 27.10.2021. Further we would like to inform that we could not import the allowed quantity of Raw Material within the validity period of 1 year i.e. 27.10.2021. Therefore, we had applied for extension and the same has been granted extended import validity period by 1 year i.e. 28.10.2022, But Within this extension period, we managed to import the allowed quantity of Polyester Film but unfortunately, we could not import the balance quantity of Granules in time and the extended import validity period has already Expired. Thereafter, we was applied on dtdt.10.12.2022 for allowance of revalidation for further 6 month in PRC (Policy Relaxation Committee) and committee was granted for revalidation of import validity further 6 moth i.e. 19.09.2023, but we could not import of balance qty of Granule due to amended license is not reflect on custom site. Thereafter, we was complaint registered in DGFT helpdesk on dtd.06.06.2023 and 12.06.2023 vide Complaint no. 202306217384 & 202306218628 but till dated license is not reflect on custom and our amended license is expired and we are unable to balance import qty. Further as per para 2.2 (D) (I) of HBP "(d) Revalidation of Authorization/Duty Credit Scrip shall also be allowed without charging any fee for the period of delay (the period for which authorization/scrip holder was unable to utilize the same) or six months, whichever is less, due to the following reasons: (i) If Authorization/Scrip

Sanjay

or any amendment thereof could not be transmitted to Customs Server within fifteen working days from the date of issue/amendment; - In such cases, revalidation shall be allowed from the date of endorsement for the period of delay or six months, whichever is less. For example: Authorization is issued having initial validity of 12 months on 01.04.2017. It was transmitted to Customs server on 01.04.2017 by DGFT server but it is accepted by Customs server on 31.10.2017. So, the Authorization holder loses 7 months (still 5 months validity is left). In such a case, RA shall allow revalidation for a period of 6 months (validity of 5 months is subsumed) from the date of endorsement." Therefore, we request your to kindly allow revalidation for further 6 months..

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to defer and seek report from RA on the basis of EGTF report.

A. ction: Applicant/PRC)

Case No. 27 M/s. RK Agroexport Private Limited, Uttar Pradesh

F. No. HQRPRCAPPLY00000262AM25

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for fixation of norms against Advance Authorization No. 0510411343 dated 24.07.2019.

Applicant Statement: We had applied for Fixation of Norms with file no. HQRNORMREVIW00005066AM23 on 19.12.2022 which showed in progress on 15.03.2023 and got rejected on 15.03.2024 ,We Request you to kindly Re-consider our Application , it's been over 4 years are case has been pending, we have submitted all relevant documents for our case.

We wish to inform that we have already taken up the matter in the past with NC in 2016 and our case got rejected in 2020. Subsequently review was taken with NC in 2022 which also got rejected in March 2024 with the below observation, copy of minutes of the meeting attached: NC considered the case and noted that a harmonious reading of para 4.16 of FTP 2023 with para 4.33 of hbp 2023 indicates that the duty free imported inputs under AA is subject to AU condition and cannot be shifted or diverted to the unit of jobber/ supporting manufacturer before getting the endorsement of their name on Advance authorisation. In the particular case the RA inspection indicates that there was no endorsement of supporting manufacturer on the AA and goods have been produced in a factory whose name /address does not appear in the AA. Accordingly such export made by the applicant cannot be accepted in full fulfilment of EO against the AA. In view of the above the NC after consultation with PC 4 division decided not to fix IO norms in the case as the exports made are not in line with policy Regulation and maintain the

Sanjay

earlier rejection with direction to the firm to pay custom duty and applicable interest for regularisation of AA."

We met concerned officers and we have been informed that ours is a case of procedural lapse which could be condoned by the PRC only and advised to approach to PRC for policy relaxation and thereafter apply with the NC for fixation of norms.

Reports of PC4, RA and the NC were discussed.

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. 28 M/s. Mauria Udyog Ltd, Faridabad

F. No. HQRPRCAPPLY00000725AM25

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for permission to Apply MEIS.

Applicant Statement: We understand that EBRCs are a vital document for claiming MEIS benefits. However, in this case, the non-issuance by the bank is beyond our control, and we have demonstrably complied with all FEMA regulations regarding timely export realization. Where payments have been realized but banks are not in a position to issue e-BRC due to any reason, the FIRC or a Certificate from bank regarding realization pf exports proceeds may be accepted for consideration of MEIS

Decision: Deferred. Letter may be sent to the bank to ascertain the facts.

(Action: Applicant/ PRC)

Case No. 29 M/s. Daisy Industries, Gujarat

F. No. HQRPRCAPPLY00000013AM24

Meeting No. 10AM25 held on 12.07.2024

Subject: Request to Issue RoSCTL Duty Credit Scrip with Correct Value.

Applicant Statement: We have exported Tarpaulins and had

Sanjay

generated ECOM Reference Application for ROSCTL Application. The system did not provide correct ROSCTL Rate for calculation and also further the system did not select / provide for all exports items and therefore ROSCTL was also not calculated on all exports items as per shipping bills. We have attached all the relevant documents and screenshot for your reference and we request you to kindly issue ROSCTL Duty Credit Scrip with correct value.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. After detailed discussion, the Committee decided to accede to the request and address the technical difficulties faced by the applicant for allowing the application for Rebate of State and Central Taxes and Levies (RoSCTL) benefit. However, only those items in such shipping bills shall be eligible for RoSCTLbenefit which have the correct scheme code i.e 60 and all other conditions are complied. It was also decided that no late cut would be imposed on the entitlement. The matter was referred to PC-3 for resolution. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

(Action: PC-3/Applicant)

Case No. 30 M/s. Sadhana Nitro Chem Limited, Mumbai

F. No. HQRPRCAPPLY00000785AM25

Meeting No. 10AM25 held on 12.07.2024

Subject: Request to allow MEIS benefit against the 13 shipping bills pertain to the year 2018-19, 2019-20 & 2020-21 which is time barred due to delay in uploading of the e-BRC from the Bank.

Applicant Statement: Request to allow MEIS benefit against the 13 shipping bills pertaining to the years 2018-19, 2019-20 & April-2020to August-2020 which is time barred due to delay in uploading of the e-BRC from the CITI Bank, Fort, Mumbai. The relevant application documents pertaining to the said years could not be submitted to you for MEIS clearance for the following reason. In above period we have received our payments on time from our foreign buyers however due to some technical problem in the e-BRC issuing portal our bank i.e. CITI Bank, could not generate and upload e-BRCs against the mentioned shipping bills on DGFT website within the notified last date to apply for said period i.e. 28.02.2022 & 30.04.2022 as per DGFT Notification No.53 dt.01.02.2022 and Notification No.15/2025-2020 dt.01.07.2022. Due to which we could not file our application for MEIS on time and therefore our shipping bills expired.

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Comments of PC-3 were seen.

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

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

Case No. 31 M/s. Bal Pharma Limited, Bengaluru

F. No. HQRPRCAPPLY00000789AM25

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for waiver of Procedural requirement as per HBP against Advance Authorization No. 0710114689 dated 20.03.2019.

Applicant Statement: Deficiency Letter issued by RA Bangalore intimating that Drawback Shipping Bill in lieu of Destruction Certificate cannot be accepted as per HBP. We state that due to oversight CHA filed shipping bill under Duty Drawback Scheme instead of Free Shipping Bill. Accordingly, while submitting our application for issuance of EODC we declared that the import inputs have been utilized for manufacturing of export products and Shipping Bills submitted as stated above. Hence, Destruction Certificate is not possible. Under the circumstances and with no options available we kindly request you to condone destruction certificate and consider the shipping bills as submitted. Furthermore the import inputs, have not been utilized for any Domestic market and to that effect we have submitted the appropriate declaration. Moreover, in respect to the referred Advance Authorization excess import has been regularized through payment of customs duty including that of BCD, SWS ,IGST and interest. Sir, the referred Advance Authorization pertains to the year 2019 and needs to have an logical end, hence are confident our submission is considered. please note: value in respect to 2023-24 top principal export and import items are as per our internal data base.

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Decision: The Committee heard and went through the statement made by the applicant and decided to waive the requirement of destruction certificate with respect to imports against which export was made under

Sanjay

DBK SBs with the condition that the applicant would submit an affidavit/declaration in order to indemnify to the Government for any loss/misuse due to diversion of unregistered import materials to the domestic market that may be detected in future to Regional Authority. This waiver is allowed subject to payment of Rs. 25,000/- per Authorisation as composition fee. Applicable duty and interest on unutilized import would be paid in the normal course. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bengalore)

Case No. 32 M/s. Alkem Laboratories Limited, Mumbai

F. No. HQRPRCAPPLY00000742AM25

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0311016192 dated 08.07.2022.

Applicant Statement: we are one of the pharmaceutical product manufacture exporter holding 4 star export house certificate, obtained advance licence for import of raw material and imported under pc 9 condition. We exported 67.41% in the initial validity & 6 months extended validity, due to production constraint we could not fulfilled the order in time, now we are in a position to export the goods, but the validity period of export obligation period is expired, so we required 2 months extension of e o period for completing the 100% export obligation. We are requested to kindly grand us 2 month e o extension to complete the exports as per our import made. 1st import made on 14.10.22 accordingly E.O. Is valid upto: 14.10.23 and 6 month extension granted upto: 14.04.2024 as per pc 9 condition. Now we required further 2 months i.e. Up to: 14.06.2024 to complete the full export obligation as import made.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311016192 dated 08.07.2022 for a period upto 30.06.2024 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 33 M/s. Alkem Laboratories Limited, Mumbai

Sanjay

F. No. HQRPRCAPPLY00000739AM25

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for Extension of EOP against Advance Authorization No. 0311014076 dated 22.04.2022.

Applicant Statement: We are a manufacturer exporter, we obtained advance licence for export of pharmaceutical items, we are submitting application for EOP extension for further 1 months for regularization purpose. Due to manufacturing delay, we are not completed the export obligation in time. So we required the export obligation extended up to 14.05.2024, (our last date of export shipment effected). To regularize our above advance licence.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311014076 dated 22.04.2022 for a period upto 30.05.2024 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 34 M/s. Lavanya Enterprises, Andhra Pradesh

F. No. HQRPRCAPPLY00009224AM24

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for approve the PRC and allow us to apply MEIS Scrips against MEIS Scrip No. F.No.S23/128/2011- AP (EXP)(Part-VII).

Applicant Statement: We are enclosing hereby customs NOC letter dated 31.07.2019 issued form file F.No.S23/128/2011-AP(EXP)(Part-VII) NOC for No? to Yes and custom already transmit the same Shipping Bills into DGFT portal email soft copy enclosed for your ready reference kindly approve the PRC and allow us to apply MEIS Scrips against the Same Shipping Bills.

Report of PC3 was seen.
Decision: The Committee went through the submission made by the firm and discussed the matter at length and it was decided to refer the issue to PC-3 Division to examine with respect to outcome of court proceeding.

(Action: Applicant/PC-3 division)

Sanjay

Case No. 35 M/s. Bedmutha Industries Limited, Nashik

F. No. HQRPRCAPPLY00008067AM24

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for relaxation of policy provision to allow MEIS benefit on 10 shipping bills pertaining to the month of December 2020 during which we were under DEL-Review.

Applicant Statement: Dear Sir, We are in receipt of rejection of our PRC case wherein we had requested for issuance of MEIS. We hereby submit our review case along with request for personal hearing along with following facts of case for review 1. MEIS Financial year -01.09.2020 -31.12.2020 2.e-BRC Date against all 10 SBs -05.01.2021,17.04.2021, 13.07.2021,13.01.2021, 28.01.2021. 3. IEC under DEL List -30.09.2020 to 13.12.2022 4. Hold scheme for a temporary period due to changes in the allocation procedure as per Trade Notice 08/2021-2022 -08.07.2021 5. Abeyance for 15 days only purpose for MEIS Claim -25.12.2021 - 09.01.2022 6. Reason for pending MEIS Claim -late updation of e-BRCs, funds shortage for MEIS scheme and very short abeyance window. 7. late updation of e-BRCs, funds shortage for MEIS scheme and very short abeyance window- 31.08.2022 8. Withdraw from DEL -14.12.2022 As can be seen above there was no option available to us for applying for MEIS during the very short abeyance window as the funds was exhausted. We are enclosing screenshot of DGFT, window dated 15.11.2021 wherein is displayed that application cannot be accepted as funds have exhausted. The situation was beyond our control. We once again request the PRC to consider our application sympathetically and allow our legitimate MEIS claim. We would like to be heard in person in the PRC meeting to explain & present our case.

Comments of EGTF/PC-3 was seen.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. After detailed discussion, it was decided to allow consideration of grant of MEIS benefit against the applications which were not accepted only on account of funds position. It also decided that no late cut would be imposed on the entitlement. Accordingly, it was decided to refer to PC-3 for resolution. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 36 M/s. Gold Metal Extrusion, Gujarat

Sanjay

F. No. HQRPRCAPPLY00007767AM24

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for closure of Authorizations against Advance Authorization No. 2410043023 dated 20.02.2020.

This is a defer case of PRC Meeting No.30AM24 held on 23.02.2024 (Case No.20) wherein Committee decided to defer the case.

Applicant Statement: The applicant stated that in this authorization they had applied for duty free import of Brass Scrap (Honey Grade) against export of Brass Billets under self-declaration NO NORMS Scheme. While filing the application they had endorsed import items as Bras Scrap and export item as Bras Billets exactly as it was mentioned in the advance authorization. The completion of their import under this license was on 27.05.2020 and the last export consignment exported was on 29.06.2020 and the norms fixed under this license by the Committee were on 20.10.2020. They have an in-house laboratory which is a common practise in this industry where they undertake the test for composition of the import and export items as it is required by their clients and based on those reports, they had applied for fixation of norms. The composition they recommended for fixation of norms were Copper (57% - 61%) Lead (2%-3.5%) and Zinc (33%-35.5%) but these details were not mentioned in the AA application and subsequently on Bill of Entry and Bill of Export but only in Appendix 4E (CE Certificate). The norms committee decided to fix the norms on their recommendation. While filing the closure of AA, RA raised a deficiency which stated that the ad hoc norms fixed are not complied and composition details were not mentioned on the bill of entry or S/Bill. They were not aware of the fact that the composition details has to be mentioned on B/E and S/Bill. They submitted proof of Test Certificate against all S/Bill and B/E and CE Certificate where physically verified all the documents after visiting factory. Hence they are requesting to allow relaxation of ad hoc norms description on Bill of Entry and S/Bill against subject authorization. The technical specification for advance authorization as requested in fixation of norms have been approved by the adhoc norms committee but the norms were approved after completion of export and import and the technical specification is followed as per norms but not mentioned in Bill Of Entry Or Shipping Bill.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer to Norms Committee for examination & resolution.

(Action: Applicant/ Norms Committee-II)

Sanjay

Case No. 37 M/s. Gold Metal Extrusion, Gujarat

F. No. HQRPRCAPPLY00007765AM24

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for closure of Authorizations against Advance Authorization No. 2410043132 dated 16.06.2020.

This is a defer case of PRC Meeting No.30AM24 held on 23.02.2024 (Case No.22) wherein Committee decided to defer the case.

Applicant Statement: The applicant stated that in this authorisation they had applied for duty free import of Brass Scrap (Honey Grade) against export of Brass Billets under self-declaration NO NORMS Scheme. While filing the application they had endorsed import items as Bras Scrap and export item as Bras Billets exactly as it was mentioned in the advance authorisation. The completion of their import under this license was on 27.05.2020 and the last export consignment exported was on 14.07.2020 and the norms fixed under this license by the Committee were on 16.07.2020. They have an in-house laboratory which is a common practise in this industry where they undertake the test for composition of the import and export items as it is required by their clients and based on those reports, they had applied for fixation of norms. The composition they recommended for fixation of norms were Copper (57% - 61%) Lead (2%-3.5%) and Zinc (33%-35.5%) but these details were not mentioned in the AA application and subsequently on Bill of Entry and Bill of Export but only in Appendix 4E (CE Certificate). The norms committee decided to fix the norms on their recommendation. While filing the closure of AA, RA raised a deficiency which stated that the ad hoc norms fixed are not complied and composition details were not mentioned on the bill of entry or S/Bill. They were not aware of the fact that the composition details has to be mentioned on B/E and S/Bill. They submitted proof of Test Certificate against all S/Bill and B/E and CE Certificate where physically verified all the documents after visiting factory. Hence they are requesting to allow relaxation of ad hoc norms description on Bill of Entry and S/Bill against subject authorization. The technical specification for advance authorization as requested in fixation of norms have been approved by the adhoc norms committee but the norms were approved after completion of export and import and the technical specification is followed as per norms but not mentioned in Bill Of Entry Or Shipping Bill.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer to Norms Committee for examination & resolution.

(Action: Applicant/ Norms Committee-II)

Sanjay

Case No. 38 M/s. Gold Metal Extrusion, Gujarat

F. No. HQRPRCAPPLY00007766AM24

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for closure of Authorizations against Advance Authorization No. 2410043093 dated 06.05.2020.

This is a defer case of PRC Meeting No.30AM24 held on 23.02.2024 (Case No.21) wherein Committee decided to defer the case.

Applicant Statement: The applicant stated that in this authorization they had applied for duty free import of Brass Scrap (Honey Grade) against export of Brass Billets under self-declaration NO NORMS Scheme. While filing the application they had endorsed import items as Bras Scrap and export item as Bras Billets exactly as it was mentioned in the advance authorization. The completion of their import under this license was on 27.05.2020 and the last export consignment exported was on 29.06.2020 and the norms fixed under this license by the Committee were on 20.10.2020. They have an in-house laboratory which is a common practice in this industry where they undertake the test for composition of the import and export items as it is required by their clients and based on those reports, they had applied for fixation of norms. The composition they recommended for fixation of norms were Copper (57% - 61%) Lead (2%-3.5%) and Zinc (33%-35.5%) but these details were not mentioned in the AA application and subsequently on Bill of Entry and Bill of Export but only in Appendix 4E (CE Certificate). The norms committee decided to fix the norms on their recommendation. While filing the closure of AA, RA raised a deficiency which stated that the ad hoc norms fixed are not complied and composition details were not mentioned on the bill of entry or S/Bill. They were not aware of the fact that the composition details has to be mentioned on B/E and S/Bill. They submitted proof of Test Certificate against all S/Bill and B/E and CE Certificate where physically verified all the documents after visiting factory. Hence they are requesting to allow relaxation of ad hoc norms description on Bill of Entry and S/Bill against subject authorization The technical specification for advance authorization as requested in fixation of norms have been approved by the adhoc norms committee but the norms were approved after completion of export and import and the technical specification is followed as per norms but not mentioned in Bill Of Entry Or Shipping Bill.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer to Norms Committee for examination

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& resolution.

(Action: Applicant/ Norms Committee-II)

Case No. 39 M/s. G V Ventures, Mumbai

F. No. HQRPRCAPPLY00000460AM24

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for allowing / Counting of excess exports against one Licence towards other advance Licence i.e. Clubbing of Licence against Advance Authorization No. 0310828521 dated 23.04.2019.

Applicant Statement: Adv. Licence Number - 0310828521 Dear Sir, We are a two star status holder & we had imported fabric for the manufacturing of garments. Kindly allow us to consider excess exports of one Licence towards shortfall of another Licence. There is excess exports in Advance Licence No 0310836465 & Shortfall in Advance Licence 0310828521. We are unable to club the Licenses at local RA level as Licence No 0310836465 is issued on SION basis & 0310828521 is issued on Adhoc norms basis. The import item under both Licence is one & the same i.e. Fabrics We further declare that:- All exports are our direct exports. There is no free shipping bill in any exports. ? There are no third party exports. All exports are made during valid E.O. Period. ? Both the Licenses are issued within 18 months We are enclosing: a) Copy of Shipping bill No 4555231 dated 18.08.2020 which we intend to use towards 0310828521 dated 23.04.2019 b) Copy of Advance Licence No 0310828521 & 0310836465 c) Copy of Adhoc norms fixed d) Statement of exports individually e) Statement of exports after clubbing Request you to kindly allow clubbing of the two Licence.

Report of RA was seen.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer to Norms Committee for examination & resolution.

(Action: Applicant/ Norms Committee)

Case No. 40 M/s. Komatsu India Private Limited, Tamil Nadu

F. No. HQRPRCAPPLY00007198AM24

Meeting No. 10AM25 held on 12.07.2024

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Subject: Request for relaxation of Policy Para 7.02 of FTP to allow drawback benefit of Drawback of Rs. 1,05,73,534/- under deemed exports category to Komatsu Indian Pvt ltd instead and against the disclaimer of Contract manufacturer L & T Construction Pvt Ltd of Hydraulic Excavator for supply of goods under category 7.02 (C) Considering:- (1) Disclaimer certificate of L&T in favor of KOMATSU to claim drawback benefits and (2) KOMATSU and L& T were joint venture partner and (3) Contract Manufacturing by L & T was only for transition period after exit of both partners from JV till manufacturing unit of KOMATSU becomes operational in Tamil Nadu.

Applicant Statement: Justifications a. Drawback under rule 6 or 7 allows claim of drawback either by Manufacturer or an Exporter. All Industry rate of drawback however can be claimed under drawback rule 3 only by an exporter. Komatsu is an exporter supplier in this case for supply of 43 excavators in this case. b. Advance Authorization is also allowed to be issued either to an (1) Exporter tied up with manufacturer or to (2) Manufacturer tied up with Merchant Exporter.c.Brand rate of drawback in physical exports can also be claimed either by an (1) Exporter against disclaimer of a manufacturer or by (2) manufacturer against disclaimer of exporter.d.FTP was not very clear for understanding that Brand rate of drawback under deemed exports can only be claimed by Manufacturer and not be supplier exporter. In this case L & T is manufacturer and Komatsu is a supplier exporter.e.The commercial contract and arrangements between L & T and KOMATSU were that customs duties will be paid by KOMATSU. f.The procedural lapse is due to lack of provisions /understanding not very clear from FTP/HBP. The FTP is very clear who can apply and obtain Advance Authorization. Similar provisions are not vivid in deemed exports.g.Komatsu is an Indian company domestic manufacturer and exporter. The customs duties have not been neutralized in this case. The very objective of exports gets defeated when drawback is denied to an exporter. h.Para 7.01 condition is fulfilled as ?Supply of goods as specified in paragraph 7.02 shall be regarded as deemed exports provided goods are manufactured in India. We at Komatsu got the goods manufactured in India from Contract Manufacturer L & T and exported under deemed exports to the holder of an EPCG License. i.Deemed exports supply in our case had not left the country and payment for such supply has been received fully in INR as per provision of Para 7.01 and qualify for deemed exports.j.KOMATUSU and L& T were partners in JV Company for 15 years. k.L & T is only a contract manufacturer and not a supplier of goods under deemed exports.l.Customs duties were paid by KOMATSU and not by L & Tm.Orders by buyers were given to KOMATSU for Komatsu Brand backed by warranty and after sale service & Parts.n.Custom duty paid goods were imported by KOMATSU in their names under Bill of entries and supplied to L & T for contract manufacturing of balance 43 excavators during transition period after exit from JV Company mutually.o.Invalidation letters were also issued by holder of EPCG licenses in the name of KOMATSU.p.Export proceeds by buyer also

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received by KOMATSU.q.It was very difficult to seek invalidation letter in the name of Contract Manufacturer L & T from Buyer considering KOMATU brand , warranty and spare parts for long term assurance. r.L & T has given Disclaimer certificate for claim of drawback in favor of KOMATUS.s.Contract Manufacturing was limited to only balance 43 Excavators and thereafter. KOMASTU India Pvt Ltd commenced their complete operations to manufacture for domestic and exports after transition period and continuing till date.t.KOMATSU invested over Rs 700 crores in their unit in Tamilnadu post exit from JV company. Komatsu India Pvt Ltd is manufacturer exporter as per IEC 0406005818 with status of ?Two? Star Export House Certificate.

Report of PC-6 was seen.

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 maintain the rejection of the case as per Meeting No.32/AM23 held on 24.02.23(Case No.54).

(Action: Applicant)

Case No. 41 M/s. UCAM Private Limited, Bengaluru

F. No. HQRPRCAPPLY00001111AM24

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for approval for late filing of MEIS Application against MEIS Scrip No. 0791005402.

Applicant Statement: We are the manufacturer and exporter of Engineering products and have been availing regularly MEIS benefit. There are few set of Shipping Bills which we could not be filed within the time period due to multiple technical issue which were beyond our control. A detailed statement of Shipping Bills with the technical issue for non-submission detailing for each shipping bills is enclosed. The E-BRCs are generated for all the Shipping Bills are uploaded after the time barred period. Considering the justification given in the attached statement, we request to permit us for filing the application and issue a appropriate direction to EDI.

Report of PC3 was seen.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those (not all) shipping bills whose realization has happened within time and e-BRCs have been uploaded by the bank after stipulated time. It also

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decided that no cut would be imposed on the entitlement. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 42 M/s. Suvidhi Textiles Private Limited, Ludhiana

F. No. HQRPRCAPPLY00000227AM24

Meeting No. 10AM25 held on 12.07.2024

Subject: Request to Grant Refund Under Rosctl Scheme In The Light Of Decision Of Honorable Madras High Court Madurai Bench In WP MD Number 5009 OF 2022.

Applicant Statement: We had made export under RoSTL but while filing shipping bills inadvertently chosen the scheme code 43 instead of 61.Commissioner of customs, Ludhiana vide OIO NO. COMMR/ASR/LUD/customs/01/2021 dated 12.01.2021 has already allowed our request for conversion of scheme code from 43 to 61 as per order passed by Hon'ble Madras High Court (Madurai bench) .

Report of PC3 was seen.

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<u>Decision</u>: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided that there is merit in the case and decided to refer to PC-3 for resolution based on Hon'ble Court's order and Order of Customs dated 12.01.2021/ 14.02.2021. The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/PC-3)

Case No. 43 M/s. Hemraj Industries Private Limited, Kolkata

F. No. HQRPRCAPPLY00004688AM23

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for kindly allow us to apply in MEIS.

Applicant Statement: We Hemraj Industries Private Limited would hereby like to inform you that, Due to Non - Transmission of Shipping Bills No. 7507090 Dated 28.12.2020 and 7507269 Dated 28.12.2020 from Customs to DGFT. We were unable to apply for availing benefits under MEIS within stipulated time period. Therefore, we would request you to allow us to apply the said shipping bills under MEIS.

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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. 44 M/s. Maharaja Cotspin Limited, Ludhiana

F. No. HQRPRCAPPLY00003420AM23

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for extension of Total EO Period against EPCG Authorization No. 3030012046 dated 06.02.2014.

Applicant Statement: We had issued the above said EPCG for indigenous procurement dated 06.02.2014, we have taken the benefit of Public Notice 67 dated 31.03.2020 and Para 5.17 of HBP 2015-20 and our overall EOP has expired on 05.08.2022. Due to COVID-19, our overseas buyer had canceled all the export orders that we had, and 90% of the labor had left the factory, now, we would like to inform you that during the last six months we are gradually run our factory and labor shortage has also been sorted, now we have decided to complete the balance export obligation against above mentioned EPCG authorization. We have regular export orders of yarn and readymade garments, please allow us to take benefit of notification number 28 dated 23.09.2021 so that we could extend our EPCG up to 2 years and fulfilled the balance EO.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee decided to accede to the request and allowed EOP extension of EPCG Authorization No. 3030012046 dated 06.02.2014 for a further period upto 31.12.2025, subject to payment of composition fees as per Policy provisions. Thereafter in the event of non-fulfilment RA shall take immediate action under FTDR Act. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 45 M/s. Capital Impex Private Limited, Delhi

F. No. HQRPRCAPPLY00007884AM24

Meeting No. 10AM25 held on 12.07.2024

Subject: Request for bills in different Authorization against Advance Authorization No. 0510411570 dated 20.08.2019.

Applicant Statement: This is to inform you that at the time of

Sanjay

shipment the CHA has wrongly mentioned the Advance License No as 0510409427 in place of 0510411570 in our shipping bill no.4102965 dated : 27.07.2020.? Moreover, the Advance License No.0510409427 dated: 23.01.2019 has already been redeemed on 09.09.2021(copy of redemption letter is enclosed). We have not used shipping bill no.4102965 in this license. As a proof we are enclosing copy of redemption letter & statement of exports for Advance License no.0510409427. Since, amendment is not possible in EDI shipping bill, kindly consider our case.

Report of CLA was seen.

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<u>Decision</u>: Deferred.

(Action: Applicant/ PRC)

Case No. 46 M/s. Top Light Process, Tirupur..

F. No. 01/60/162/57/AM24/PRC

Meeting No. 10AM25 held on 12.07.2024

Subject: Instruction for implementation of PRC decision in case of M/s. Top Light Process, Tirupur.

This case was last considered in PRC Meeting No. 32/AM24 held on 13.03.2024 (Case No. 34) where in Committee approved case. RA Coimbatore has sought clarification whether EO extension in respect of such cases, which have already been adjudicated, can be considered in terms of the said PRC decision.

Applicant Statement: The applicant stated that they had obtained subject license under <u>FTP 2015-20</u> policy and they were EO fulfilled through third party and necessary documents submitted to RA Coimbatore for redemption. But RA not consider the same as per para 5.04 (a) of FTP 2015-20 . They are one of the supporting manufacturer for Readymade Garments (Intermediate stage) and their unit is TINY (MSME) status only. Hence they are requesting to allow CSP scheme against subject license to close the case.
The representation of Knit Cloth Manufacturers Association dated third of January 2024 was also seen in which they drew attention to the applicability of provisions of para 5.10(c) of hbp 2015/2020 in respect of third party exports against EPCG authorizations issued up to 31st March 2015. They stated that as per the above judgment of the Hon'ble High Court at Ahmedabad in R/Special civil application number 16316 of 2021 the amendment made in para 5.10(c) of the revised hbp 2015/ 2020 read with policy circular number 22/2015- 20 dated 29.03.2019 is invalid so far as the same is made applicable to the authorizations under the epcg scheme issued prior to 05.12.2017. In the above judgment it has also been held that the amendment would be prospective in nature

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and would be applicable to the exports made under EPCG authorizations issued after 05.12.2017 only.

The mail of Padmashri Dr.A. Sakthivel and the Dyers Association of Tirupur requesting to kindly consider their case so that the 200 odd job work units can receive significant relief from the crisis was seen. DGFT has been requested to consider grant of policy relaxation to balance job working units by giving 3 years additional time to fulfill the EO through third party.

Comments of PC-5 Division and report of RA, Coimbatore was also seen.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion it was decided that firms should first file for review of Adjudication Order. Matter was referred to Appeal Section for hand holding and guidance to RA. At appropriate stage matter may be brought back to PRC.

(Action: Applicant/RA-Coimbatore)

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