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MINUTES OF 1st MEETING OF AM-25 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI HARDEEP SINGH, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 19.04.2024

First Meeting for AM-25 of the EPCG Committee was held on 19.04.2024 at 03.00 PM under the chairmanship of Shri Hardeep Singh, Additional Director General of Foreign Trade in Vanijya Bhawan, New Delhi. Following officers attended the meeting :-

i. Shri Sandeep Poonia, OSD, Department of Revenue
ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT
iii. Shri Rajesh Kumar Malhotra, Deputy Director General of Foreign Trade, DGFT

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

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Case No- 1: Appu Hotels Limited, Coimbatore
F. No. HQREPCGPRAPP00000576AM24

Subject: Request for

i. **Acceptance of fulfillment of Export Obligation of Rs. 82.45 Crores (USD 1,28,58,069) till FY 2022-23 i.e 5.4 % surplus to the Specific EO of Rs. 78.25 Crore in respect of Le Meridien, Coimbatore since the machines (CGs) imported under the EPCG Scheme has been exclusively installed in Le Meridien, Coimbatore Hotel and the foreign exchange have been earned by rendering services by the Coimbatore Hotel only**
ii. **Acceptance of AEO in respect of Le Royal Meridien, Chennai Hotel on "as is where is" basis.**

Appu Hotels Limited, Coimbatore vide their application dated 12.10.2023 has requested for acceptance of Average EO fulfilled by the Le Royal Meriden, Chennai on 'as is where is' basis and consideration of Specific export made towards discharge of EO till the year 2022-23 by Le Meridien, Coimbatore under EPCG Authorizations obtained during FY 2008-09 to FY 2011-12. The list of EPCG Authorisations is given below :-

S. No.	EPCG Authorization details	S.No.	EPCG Authorization details
1.	0430007587 dated 10/08/2009	38.	0430008706 dated 30/06/2010
2.	0430008254 dated 25/02/2010	39.	0430008710 dated 01/07/2010
3.	0430008266 dated 26/02/2010	40.	0430008711dated 01/07/2010
4.	0430008319 dated 12/03/2010	41.	0430008724 dated 06/07/2010
5.	0430008320 dated 12/03/2010	42.	0430008725 dated 06/07/2010
6.	0430008361 dated 19/03/2010	43.	0430008752 dated 15/07/2010

7.	0430008362 dated 19/03/2010	44.	0430008753 dated 15/07/2010
8.	0430008363 dated 19/03/2010	45.	0430008754 dated 15/07/2010
9.	0430008432 dated 09/04/2010	46.	0430008778 dated 22/07/2010
10	0430008433 dated 09/04/2010	47.	0430008785 dated 26/07/2010
11.	0430008434 dated 09/04/2010	48.	0430008799 dated 30/07/2010
12.	0430008438 dated 09/04/2010	49.	0430008800 dated 30/07/2010
13.	0430008441dated 12/04/2010	50.	0430008814 dated 04/08/2010
14.	0430008446 dated 15/04/2010	51.	0430008828 dated 09/08/2010
15.	0430008484 dated 30/04/2010	52.	0430008841 dated 11/08/2010
16.	0430008485 dated 30/04/2010	53.	0430008860 dated 16/08/2010
17.	0430008505 dated 06/05/2010	54.	0430008882 dated 20/08/2010
18.	0430008540 dated 18/05/2010	55.	0430008897 dated 25/08/2010
19.	0430008541 dated 18/05/2010	56.	0430008922 dated 01/09/2010
20.	0430008568 dated 31/05/2010	57.	0430008955 dated 13/09/2010
21.	0430008618 dated 15/06/2010	58.	0430008988 dated 21/09/2010
22.	0430008619 dated 15/06/2010	59.	0430008989 dated 21/09/2010
23.	0430008636 dated18/06/2010	60.	0430008990 dated 21/09/2010
24.	0430008637 dated 18/06/2010	61.	0430009017 dated 28/09/2010
25.	0430008638 dated 18/06/2010	62.	0430009057 dated 07/10/2010
26.	0430008645 dated 18/06/2010	63.	0430009081 dated 13/10/2010
27.	0430008646 dated 18/06/2010	64.	0430009122 dated 29/10/2010
28.	0430008647 dated 18/06/2010	65.	0430009123 dated 29/10/2010
29.	0430008648 dated 18/06/2010	66.	0430009154 dated 08/11/2010
30.	0430008649 dated 18/06/2010	67.	0430009155 dated 08/11/2010
31.	0430008650 dated 18/06/2010	68.	0430009156 dated 08/11/2010
32.	0430008672 dated 24/06/2010	69.	0430009176 dated 11/11/2010
33.	0430008673 dated 24/06/2010	70.	0430009230 dated 26/11/2010
34.	0430008674 dated 24/06/2010	71.	0430009246 dated 30/11/2010
35.	0430008675 dated 24/06/2010	72.	0430009247 dated 30/11/2010

36.	0430008704 dated30/06/2010	73.	0430009507 dated 08/02/2011
37.	0430008705 dated 30/06/2010		

2. In support of their request the firm submitted that :-

i. Le Meridien, Coimbatore Hotel, a unit established under the umbrella group of M/s Appu Hotels Ltd had obtained EPCG Authorizations and imported various machines (CGs) during the FY 2008-09 to FY 2011-12 under service export category.

ii. The said authorizations were obtained for construction of a new Hotel in the name and expression of Le Meridien, Coimbatore which started rendering of services from the year 2011 and CGs imported were installed in Coimbatore Hotel only. M/s Appu Hotels Ltd was also running a Hotel in Chennai in the name of Le Royal Meridien, Chennai and Le meridian, Coimbatore is a new and separate Hotel unit at a different location.

iii. At the time of obtaining these EPCG Authorizations, the Le Royal Meridien, Chennai hotel was performing very well, therefore, they decided to obtain the said Authorizations in the name of parent company i.e. M/s Appu Hotels Ltd. Accordingly, the Annual Average EO was determined on basis of past export performance of Chennai Hotel. There would be no AEO for new establishment having no past performance.

iv. Unfortunately, the Le Royal Meridien, Chennai faced major setbacks due to several factors and forex earnings have declined drastically. The Chennai hotel has not performed as per their expectations due to circumstances which were beyond their control which amounts to “Force majeure”.

v. Due to their wrecked financial position as explained above, they had no option but to move to NCLT and NCLAT and subsequently the case was decided finally by the Hon’ble Supreme court vide Order dated 03.05.2023 (M.K. Rajagopalan Vs Dr. Periasamy Palani Gounder; Civil Appeal Nos. 1682-1683 of 2022) . Hon’ble Supreme court while passing order has observed under para 10 that M/s Appu Hotels Ltd, had availed project loans to construct Le Meridian Coimbatore which makes it clear that it is a separate entity(Copy of the order attached as Annexure-C).

vi. All the EPCG Authorisations were placed under obligation to achieve Rs. 78.25 Crore against actual duty foregone amount of Rs. 9.78 Crore i.e. 8 times of duty saved amount . Whereas, they have already fulfilled EO by rendering services to the extent of Rs. 82.45 Crore (USD 1,28,58,069) till FY 2022-23 i.e. 5.4% surplus of the Specific Export Obligation.

3. The Applicant did not appear for a Personal hearing before the EPCG Committee in themeeting held on 19.01.2024 and 21.03.2024. The firm was called for a Personal hearing today.

4. The representatives of the firm (Shri Jay Karan Singh, Shri Alok Agarwal (appeared in person) and Shri Sennimalai Arunachalam (appeared through videoconferencing) and made the following submissions :-

Applicant’s statement: The representatives stated that Le Royal Meridien, Chennai faced major setbacks due to several factors which led to declined forex earnings :-

i. Construction of flyover in front of the hotel premises, blocking the access road to the Hotel.
ii. Drilling and excavations due to the construction of metro line abutting the hotel's main entrance.
iii. Travel Advisories issued by foreign countries against India, particularly Chennai in view of 2015 flood, Vardha cyclone in 2016, Jallikattu protest in 20i7, outbreak of Zika virus in the neighboring state of Kerala etc.
iv. Significant decline in the number of foreign tourists arriving in lndia and consequently in Chennai post the 26/11 attack in Mumbai.

They also mentioned about the decline in the international and domestic earnings during the period. The applicant also shared figures for decline in business of the hotel for the period 2009-2020 and also submitted photos and newspaper reports for the period.

They requested that circumstances due to which they could not meet the EO against the EPCG Authorisations maybe treated as a case of 'force majeure'.

Decision: The Committee deliberated upon the case and noted that the Average EO for the subject EPCG authorizations issued to Le Meridien, Coimbatore was fixed keeping in view the earnings of their existing hotel at Chennai, However, firm could not meet the Average Export obligation fixed for the EPCG authorizations issued to Le Meridien, Coimbatore due to consistent decline in earnings of their hotel at Chennai because they faced difficulty beyond their control as a result of construction work in front of their hotel thereby blocking the access to the hotel.

The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow acceptance of Average EO fixed for EPCG authorizations issued to Le Meridien, Coimbatore in respect of Le Royal Meridien, Chennai Hotel on "as is where is" basis. RA to verify that no ECA/DRI/Customs action is pending.

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

This has the approval of DG, DGFT.

Case No- 2: Laser Power & Infra Private Limited, Kolkata
F. No. HQRPRCAPPLY00003248AM24

Subject: Request for Rectification of wrong endorsement of Average Export Performance based on third-party exports of past 3 years in respect of 4 EPCG Authorization Nos. under 0% Concessional Duty.

i. **0230008212 dated 21.08.2012**
ii. **0230008350 dated 09.10.2012**
iii. **0230008474 dated 12.12.2012**
iv. **0230008487 dated 18.12.2012**

The firm has stated that their application for re-fixation of Average EO was rejected by RA, Kolkata. They have received DL dated 23.09.2023, wherein it is stated that the third-party exports made by the AH in previous three financial years considering which the AEO was fixed by the RA, was correctly accounted by the RA, as per para III(c) of Appendix 5B. In view of the same, the request of the firm was rejected by RA and they were directed to pay Customs Duty along with applicable interest for failure to meet AEO within 10 days and submit the receipts, failing which action as per FTDR Act to be initiated.

2. The firm has further submitted justifications regarding the DL issued by RA as under :-

i. The firm have observed that the contents of the Appendix 26 (CA Certificate) submitted by them at the time of application towards previous three years export performance, clearly stated the export figures of 2011-12 under the third-party exports column of S. No. 2(1B). Ideally, the said figures should not have been considered towards AEP fixation by RA. But, if at all, inadvertently, it has been considered, then said mistake needs to be rectified by the RA.
ii. Neither any provision of the FTP and HBP,, nor any Notice, Circular, etc which would indicate that third-party exports can be considered 'as our own direct exports towards calculation of annual export turnover. These exports cannot be considered as the firm's direct exports.
iii. The firm has also gone through the respective para III(c) of Appendix 5B, which only lays that the details of direct/indirect exports, third-party exports or deemed exports mentioned by the applicant, has been verified by the Chartered Accountant. The statement nowhere says that the third-party exports are to be considered for the purpose of completion of EOP.

3. The applicant was given an opportunity for appearing before the EPCG Committee today but none appeared.

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

Case No- 3: Plastica Trading Pvt Ltd, Kanpur
F. No. HQREPCGPRAPP00001771AM24

Subject: Request for Re-fixation of Average Export Performance under EPCG scheme due to entity de-merger in respect of EPCG Authorization No. 0630007598 dated 15.06.2020 under 0% Concessional Duty.

The firm has stated that Plastica Trading Pvt Ltd, Kanpur (formerly known as Injectoplast Ltd.) obtained the subject EPCG authorization. The Average Export Obligations were imposed based on combined segments of their business encompassing 2 segments :-

- Moulded Automotive sealing parts
- Injection Moulded Parts and other items

2. The firm has further stated that subsequent to this imposition, their business underwent a restructuring process resulting in the de-merger of their operation into two distinct entities. As per NCLT order, the company has been de-merged into two distinct entities, Moldura Tech Private Limited and Autoplastcomp Private Limited. The name of Autoplastcomp Private Limited has been altered as Injectoplast Private Limited. Autoplastcomp Private Limited hodling approx. 60% of the business is required to meet the specific and Average EO against the subject EPCG authorization. As the AEO imposed was for the combined segments, de-merger into separate entities has rendered them unable to fulfill this AEO.

3. The case was considered in the 12th EPCG Committee Meeting of AM-24 held on 21.03.24 wherein the Committee deliberated upon the case and decided to defer it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case.

4. The representatives of the firm (S/Shri Abhishek Shah, Director, Sanjay Shah, Hansraj Chugh and Manas Chugh) appeared in person and made the following submissions :-

Applicant's statement: After de-merger, although the EPCG authorization holder are committed to fulfill the specific EO, the division of business make the fulfillment of overall Average EO difficult for them. It has been requested to re-fix the Average EO in accordance with business transferred to Autoplastcomp Private Limited (now Injectoplast Private Limited).

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

Case No- 4: Bharat Heavy Electricals Limited, (BHEL)
F. No. HQREPCGPRAPP00000684AM23

Subject: Relaxation for shortfall in AEO in respect of 2 EPCG Authorization Nos. 0430011146 dated 27.04.2012 and 0430012974 dated 04.10.2013.

The submission of the firm is as under :-

i. BHEL, Tiruchirappalli is a manufacturer of steam generators (boilers) and auxiliaries (boiler drums, separator vessels, collector vessels, economizer coils, super heater coils, re-heater coils, headers etc.), which are key components of thermal/nuclear power plants. As a part of augmentation of facilities under 20000 MW modernization plan in anticipation of increased power and industrial segment orders, BHEL, Trichy had obtained above mentioned EPCG authorization from RA, Chennai.
ii. As per Notification No. 107 (RE-2010)/2009-2014 Dt. 21.03.2013, Noting-1 Notification No. 107 dated 21 March 2012 supply to non-mega power projects shall not be entitled to any deemed export benefit. When the annual supplement to FTP is brought out, the consequential changes of this decision will be reflected in various provisions of chapter 8 of FTP & also HBP, vol. 1. Deemed export benefits were withdrawn for all power projects other than the listed 112 mega power projects, so that the export obligation could not be achieved through normal power projects.

iii. Over the last six years, they received 20 nos. export orders in Non-DEEC category and 7 nos. export orders fell into the DEEC category, of which 6 nos. export orders were secured during AM-14 and 01 nos. were placed during AM-16 period.

iv. Most of the orders, which have been secured by them during the period between AM-13 and AM-19, fall under the non- DEEC category (20 Nos). They are executing / completing multiple orders since AM 17 in the range of 17 x 800 MV, 9x660 MW, 1x 525 MW, 2x 500 MW, 4x 270 MW with a total Power Capacity of 22145 MW. However, these orders do not fall under the category of "Physical Export / Deemed Export project". The reasons for decline in exports due decline in Thermal sector business, Re-categorization of Power projects, Environmental factors & Bankruptcy of customers. These factors resulted in the drastic decline in their overall export performance during the period AM- 13 to AM-19.

2. The applicant was given an opportunity for appearing before the EPCG Committee today.

3. BHEL has sent an email stating that Tamil Nadu state is undergoing Phase–I of Lok Sabha Election 2024, which is on 19.04.2024. The present case pertains to BHEL Manufacturing Unit Trichy, which is situated in Tamil Nadu. Hence, it has been requested to allow them for Personal Hearing after 19.04.2024.

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

Case No- 5: Bharat Heavy Electricals Limited, (BHEL)
F. No. HQREPCGPRAPP00000685AM23

Subject: Request for re-fixation of AEO in respect of 3 EPCG Authorizations

i. **0430014960 dated 21.08.2015**
ii. **0430015116 dated 14.10.2015**
iii. **0430015470 dated 18.02.2016**

The submission of the firm is as under :-

i. BHEL, Tiruchirappalli is a manufacturer of steam generators (boilers) and auxiliaries (boiler drums, separator vessels, collector vessels, economizer coils, super heater coils, re-heater coils, headers etc.), which are key components of thermal/nuclear power plants

ii. As per para 5.04(e), Export shall be physical export. However, supplies as specified in paragraph 7.02 (a), (b), (e), (f) & (h) of FTP shall also be counted towards fulfilment of export obligation, along with usual benefits available under paragraph 7.03 of FTP

iii. The AEO to be maintained by them during filling of the EPCG authorization application was inflated due to inadvertent clubbing of deemed export portion with physical exports

iv. CA certificate is submitted as per App-5B (Period AM-13, 14 & AM-15) for revision of AEO.

2. The applicant was given an opportunity for appearing before the EPCG Committee today.

3. BHEL has sent stating that Tamil Nadu state is undergoing Phase–I of Lok Sabha Election 2024, which is on 19.04.2024. The present case pertains to BHEL Manufacturing Unit Trichy, which is situated in Tamil Nadu. Hence, it has been requested to allow them for Personal Hearing after 19.04.2024.

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

Case No- 6: Shakkthi Ohmkaara Spinners, Tamilnadu
F. No. HQREPCGPRAPP00000226AM24

Subject: Request for second EOP Extension for 2 years up to 19.12.2023 i.e. beyond 6+2 years in respect of EPCG Authorization No. 3230019820 dated 20.12.2013 under 0% Concessional Duty.

The firm had earlier requested for second EOP Extension for 2 years up to 19.12.2023 i.e. beyond 6+2 years in respect of EPCG Authorization No. 3230019820 dated 20.12.2013 under 0% Concessional duty.

2. The case was considered in 1st Meeting of AM-23 held on 04.05.2022 wherein the Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request. However, the Committee decided to advise the firm to approach RA for extension of Export Obligation Period beyond 8 years in terms of Public Notice No-53 dated 20.1.2023 where extension is permitted on account of COVID. The Committee further deliberated upon the case and decided to advise that if they desire, the applicant may approach RA for regularizing the case under the Amnesty Scheme notified vide Public Notice No. 02/2023 dated 02.04.2023 as per the conditions specified therein. RA may examine such request as per policy on merit.

3. Now, the firm vide Review Application dated 30.06.2023 has requested for second EOP Extension for 2 years up to 19.12.2023 i.e. beyond 6+2 years in respect of EPCG Authorization No. 3230019820 dated 20.12.2013 under 0% Concessional Duty. The firm has submitted the following :-

i. The firm has stated that as per the EPCG Committees advice, request to the RA, Coimbatore in terms of Para 5.17(h) of Public Notice No. 53 dated 20.01.2023 has been rejected due to EPCG Authorization's EOP does not fall between 01.02.2020 to 31.07.2021.
ii. The firm further stated that the above said entire eighteen months on account of COVID 19 as per the abovementioned Public Notice has been inhabited into the extended two years of EOP (viz., 20.12.2019 to 19.12.2021) of the above said EPCG Authorization.

2. The firm has informed vide email dated 16.04.2024 that they have already been granted six months extension of EO period by the Policy Relaxation Committee in the meeting No. 21/AM24(PH) held on 24.11.2023. It has been requested to do the needful in the matter.

Decision: The Committee deliberated upon the case and decided to **withdraw** it on the basis of the information sent by the firm.

<u>Case No- 7: ABB India Limited, Bangalore</u>
F. No. HQREPCGPRAPP00001958AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0730012021 dated 10.01.2013 under 0% Concessional duty.

The firm has stated that their factory was inaugurated in 2013 and the technology transfer of the products started with the support from ABB Technology Center, Switzerland. As part of the technology transfer, ABB India Limited was in need to setup assembly and testing facilities in line with the transfer agreement. This process took considerable time because of which the company faced challenge from 2013-16 to receive export orders.

2. The firm also stated that due to the reasons stated above, the company could not fulfill the EO in the 1st block EOP. However, they fulfilled the entire EO in the month of March, 2018.

3. Further, the firm stated that there was delay in applying to RA for extension due to the reasons stated as under :-

i. COVID-19 pandemic
ii. Demerger of Power Grids division from M/s ABB India Limited to M/s ABB Power Products and Systems India Limited vide NCLT Orders dt. 27.11.2019
iii. Recurring shift in Company's personnel handling license closure matters.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

<u>Case No- 8: Ebell Fashions Mills Private Limited, Kolkata</u>
F. No. HQREPCGPRAPP00001776AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0230010065 dated 21.01.2015 under 0% Concessional Duty.

The firm has stated that they were unable to fulfill the EO for the 1st block to the tune of 50% due to unavoidable reasons. The firm has requested for Block wise waiver so that they can get Block-wise waiver/extension from RA Kolkata after payment of composition fee as per Exim Policy.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

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

Case No- 9: Ebell Fashions Mills Private Limited, Kolkata
F. No. HQREPCGPRAPP00001778AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0230009823 dated 13.10.2014 under 0% Concessional Duty.

The firm has stated that they were unable to fulfill the EO for the 1st block to the tune of 50% due to unavoidable reasons. The firm has requested for Block wise waiver so that they can get Block-wise waiver/ extension from RA Kolkata after payment of composition fee as per Exim Policy.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No- 10: Ebell Fashions Mills Private Limited, Kolkata
F. No. HQREPCGPRAPP00001777AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0230010043 dated 12.01.2015 under 0% Concessional Duty.

The firm has stated that they were unable to fulfill the EO for the 1st block to the tune of 50% due to unavoidable reasons. The firm has requested for Block wise waiver so that they can get Block-wise waiver/ extension from RA Kolkata after payment of composition fee as per Exim Policy.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No- 11: Floeter India Retort Pouches Private Limited, Gurugram
F. No. HQREPCGPRAPP00001948AM24

Subject: Condonation for utilization of duty saved amount beyond 10% without prior approval in respect of EPCG Authorization No. 0530174277 dated 24.04.2019 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that :-

i. They submitted an application for extension of 1st block EOP with CLA and received a DL as under :-

> *"As per copy of authorization attach Duty saved amount is Rs. 27,50,000.00 and as per Bill of Entry Duty saved amount is Rs.64,71,387.00 how it is possible, please clarify the same with documentary evidence."*

   They have been issued the subject EPCG authorization and as per the authorization they were permitted to save duty of Rs. 27,50,000.00. The subject authorization was actually utilized to save duty of Rs. 64,71,387.00, which is more than the maximum limit of 10% automatically allowed to customs, as per Para 5.16 (a) of HBP, 2015-20.

ii. As per Para 5.16(b) of HBP, 2015-20 – "In cases of duty saved amount indicated on the authorization by more than 10%, the RA concerned, as per its delegated powers, may allow enhancement in duty saved amount of the EPCG authorizations. The authorization holder shall furnish additional BG/LUT to the Customs Authority". In the existing case they have utilized the EPCG authorization by more than 10% of duty saved amount, for which EPCG authorization was issued, however, prior approval from RA was not taken.

iii. This procedural lapse on their part was totally unintentional and it happened only because of oversight by Custom Authority. While debiting the Custom Duty under the EPCG license, the Customs never showed "shortfall/overutilization" of duty saved value.

Decision: The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination and to send a report. Accordingly, the case stands **deferred.**

Case No- 12: M/s Mechsys, Bangalore
F. No. HQREPCGPRAPP00001775AM24

Subject: Block wise EOP Extension and EOP extension of 3 years beyond 6+2 years in respect of EPCG Authorization No. 0730010897 dated 06.01.2012 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that :-

i. Despite facing challenges, they successfully fulfilled the EO from 08.09.21 to 23.12.2022. However, the documentation for these exports was processed after the license had expired.
ii. As a micro unit, resource constraints have made it challenging for them to designate a dedicated person solely for license management. This was one of their initial licenses, they were not well-versed with the procedural aspects of block-wise and EOP extensions. They attached the deemed export covering the EO for subject license.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 13: M/s Mechsy, Bangalore
F. No. HQREPCGPRAPP00001774AM24

Subject: Block wise EOP Extension and EOP extension of 2 years beyond 6+2 years in respect of EPCG Authorization No. 0730011619 dated 06.09.2012 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that :-

i. Despite facing challenges, they successfully fulfilled the EO from 14.06.2019 to 08.09.2021. However, the documentation for these exports was processed after the license had expired.
ii. As a micro unit, resource constraints have made it challenging for them to designate a dedicated person solely for license management. This was one of their initial licenses, they were not wellv ersed with the procedural aspects of block wise and EOP extensions.
iii. They attached the deemed export supplies, validated by the jurisdictional central tax office, attesting to the authenticity of their exports.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 14: Michelin India Pvt Ltd, Chennai
F. No. HQREPCGPRAPP00001947AM24

Subject: Review of decision of the EPCG Committee Meeting No. 5AM/23 dated 08.07.2022 (Case No. 61) for condonation of delay in installation of Capital Goods in respect of EPCG Authorization No. 0430015569 dated 11.03.2016 under Zero duty Scheme.

In support of their request the firm has submitted that :

i. The impugned capital goods viz, Measurement Device including emergency spare parts to load bobbins on the rubber complexing unit were imported under Completely Knocked Down(CKD) condition vide above referred “BOE”. The Capital Goods were received within the validity period of 18 months vide Import Bill of Entry No.5234259 dated 12.05.2016 from the date of issue subject EPCG license.

ii. The CG’s were installed at their factory premises on 18.06.2018. They obtained the installation certificate from independent Chartered Engineer and copy of the same was submitted with RA and Jurisdictional Customs Authorities vide letters dated 17.01.2020. They deposited and paid the penalty amount of INR 5,000/- for the delayed submission of installation certificate to RA.

iii. The establishment of the new factory started in 2009 for manufacturing Truck and Bus Tyres, a complex project encompassing various tasks, from planning to production. Commencement of commercial production started during the year 2014.

iv. Prior to importing the CG in 2016, measurement to load bobbins on the rubber complexing unit was manually measured by the workers engaged in the manufacturing process. The manual processes led to quality issues, and therefore, the proposed new facility was aimed at introducing automation for better efficiency and quality .The project was meticulously planned to align with the vision of high quality production at competitive prices. Engineers, Architects and Consultants were engaged to plan every detail, from layouts to specifications.

v. Orders for plants and machinery, both domestic and imported, were placed in advance to facilitate parallel construction and procurement activities. The project focused on execution, including structural modifications, utility setup, layout process by their technical engineering connoisseurs and compliance with GMP requirements. However, the production line could not be stopped for installing the new facility. So, they had to find the ideal time to set up/install the machinery so that the existing work and production line is not disturbed.

vi. After importing the Measurement Device, due to change in the constraint of layout process in the production line by the company's technical engineering connoisseurs, the said imported capital goods could not be installed within the stipulated time. Regulatory approvals and pilot run further delayed the operations.

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

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

This has the approval of DG, DGFT.

<u>Case No- 15: M/s Elize Computerised Embroidery, Noida</u>
F. No. HQREPCGPRAPP00001772AM24

Subject: Request for 1st Block Extension in respect of 4 EPCG Authorization Nos. under 0% & 03% Concessional Duty.

i. **0530160237 dated 24.01.2013 (03%)**
ii. **0530162361 dated 20.02.2014**
iii. **0530161845 dated 14.11.2013**
iv. **0530164287 dated 04.02.2015**

The firm has stated that they have fulfilled the EO for all the 4 EPCG Authorizations and have also realized the export proceeds. The firm has further stated that due to some dispute with the overseas buyers, some orders were cancelled; due to which they had to explore new markets and then fulfill the overall EO. However, they were unable to fulfill the 50% EO in the 1st block.

2. The firm has also stated that due to lack of understanding of the policy procedures, they were unaware about the block-wise fulfillment, and they were apprised regarding the same when they applied for redemption at CLA, Delhi. The firm has also paid the composition fees and penalty in terms of para 5.13 of HBP, of FTP 2023.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/- per subject authorisation.

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

This has the approval of DG, DGFT.

Case No- 16: Tirupati Balaji Agro Products Pvt. Ltd., Pune
F. No. HQREPCGPRAPP00001945AM24

Subject: Condonation of 1st Block EOP in respect of EPCG Authorization No. 3130009935 dated 12.04.2017 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that :-

i. Due to lot of variations in the International Market their export is slow. Price variations and less demand are the major issues.
ii. Further, due to pandemic situation and adverse export market they were unable to fulfill minimum 50% of the EO in first block
iii. They are trying to complete the Export Obligation within stipulated time even after the heavy financial losses.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14 of HBP, 2015-20 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No- 17: PMV Maltings Private Limited, Delhi
F. No. HQREPCGPRAPP00001525AM24

Subject: EOP extension 6+2 years and beyond 6+2 years i.e. up to 29.11.2023 in respect of EPCG Authorization No. 0530162142 dated 16.01.2014 under Zero duty EPCG Scheme.

The firm has stated that they have completed the 100% EO on 29.11.2023 and applied for EOP extension of 2 years as per 5.17f and 5.14h i.e. up to 14.07.2023.

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

Case No- 18: M/s Rangoli Fashion, Surat
F. No. HQREPCGPRAPP00001934AM24

Subject: Request for Condonation of excess utilized of duty saved value (i.e. more than 10%) in respect of EPCG Authorization No. 5230019106 dated 19.01.2016 under 0% Concessional Duty.

The firm has stated that they have fulfilled the EO and have utilized excess of duty saved value i.e. more than 10% amounting Rs. 4,835 at time of import against said license. The firm has further stated that earlier they have paid Rs. 120/- with EODC application for excess utilized of duty saved value but RA, Surat had raised query for regularization of EPCG Authorization from EPCG Committee. Thereafter they have paid duty of Rs. 4,835 along with interest of Rs. 5,172.13 against the above license.

Decision: The Committee deliberated upon the case and noted that para 5.16 (b) of HBP, 2015-20 provides that if authorization issued has actually been utilized for import of goods in excess of duty saved amount indicated on the authorization by more than 10%, the RA concerned, as per its delegated powers, may allow enhancement in duty saved amount of the EPCG authorization.

The Committee further deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** for :-

i. Condonation of the excess utilization beyond 10% of duty saved mentioned in the EPCG Authorization No. 5230019106 dated 19.01.2016.
ii. Condonation of the procedural lapse of delay in payment of fee for excess duty saved amount as envisaged in the para 5.16(b) of HBP, 2015-20, subject to payment of composition fee of Rs. 5000/- per year. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay, if any, beyond the expiry of the period of two years of the excess import taking place.

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

This has the approval of DG, DGFT.

<u>Case No- 19: Biocon Biologics Limited, Bangalore</u>
F. No. HQREPCGPRAPP00000188AM24

Subject: Request for Condonation of delay in submission of Installation Certificate issued by Chartered Engineer in respect of EPCG Authorization No. 0731001420 dated 06.07.2021 under 0% Concessional Duty.

The firm has stated that the delay installation of CGs is that of merely 3 months, which is due to the audits conducted by USFDA and EMA (European Medicines Agency). The capital goods could only be installed after the audit by the aforementioned regulatory bodies as the firm was obligated to accommodate the audit as the certification from USFDA and EMA makes the insulins (exported goods) marketable.

2. As per Installation Certificate dated 12.10.2023 issued by Chartered Engineer enclosed by the firm, the date of installation of CGs is 24.06.2023 under BOE No. 5136732 dated 21.08.2021.

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

This has the approval of DG, DGFT.

<u>Case No- 20: Sun Pharmaceutical Industries Ltd, Mumbai</u>
F. No. HQREPCGPRAPP00001949AM24

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0531001382 dated 22.02.2021 under 0% Concessional Duty.

The firm has stated that the equipment was imported on 27.03.2021 and the actual installation was done immediately on 15.04.2021, which is within the prescribed period of 6 month from the BOE date as per FTP. However, due to oversight, they missed out obtaining the IC within time (communication gap between the plant team and the corporate team), and hence there is a delay in the submission of the IC.

2. As per Installation Certificate dated 15.01.2024 issued by Chartered Engineer enclosed by the firm, the date of installation of CGs is 15.04.2021 under BOE no. 3331229 dated 27.03.2021. The firm has further stated that they have fulfilled 100% Export Obligation under the subject EPCG Authorization.

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

This has the approval of DG, DGFT.

<u>Case No- 21: M/s Rakesh Enterprises, Ludhiana</u>
F. No. HQREPCGPRAPP00001943AM24

Subject: Condonation of 1st Block EOP in respect of EPCG Authorization No. 3030011630 dated 20.09.2013 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that they were unable to complete 50% EO within 1st block EO period. However, they have completed 100% EO in 2nd block.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2019-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No- 22: M/s Ganesh Agro Industries, Telangana
F. No. HQREPCGPRAPP00001944AM24

Subject: Condonation of 1st Block EOP, Covid extension as per PN 53/2015-20 dated 20.01.2023 and 2 years 1st EOP extension in respect of EPCG Authorization No. 0930012158 dated 17.06.2016 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that:

i. They could not fulfill stipulated export obligation due to adverse market conditions and Covid pandemic and unawareness of policy provisions and not applied for EOP extension in time.
ii. They have approached RLA for block wise extension and the same was not accepted by RA stating that extension in block period can be considered only for regularization purpose and were instead advise to apply for closure by regularization.
iii. They have submitted installation certificate to RA at the time of filing application for block wise extension and pay penalty of Rs. 15,000/- as per PN 22 dated 13.07.2023.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14 of HBP, 2015-20 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided to advise the firm to approach RA for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.1.2023 where extension is permitted on account of COVID.

In respect of 3rd request:

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

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

This has the approval of DG, DGFT.

Case No- 23: M/s Plasto Polymer ,Gujarat

F. No. HQREPCGPRAPP00001937AM24

Subject: 4 years EOP extension including Covid extension in terms of PN 53 dated 20.01.2023 beyond 6 years in respect of EPCG Authorization No. 3713000237 dated 10.09.2015 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that :-

i. They have availed the subject EPCG authorization from SEZ Kandla, Gandhidham with a specific export obligation of Rs. 2,18,52,655.00 as per duty saved utilized.
ii. Their firm was declared NPA Intentionally by DENA Bank on date 13.11.2018 and their credit limits were freezed leaving them helpless in running the unit, Legal actions were taken against them and they approached the bank for settlement, on 08.01.2020 they paid all their dues with interest from their own funds by obtaining loans from friends and family. In the year 2020 due to the pandemic Covid-19 the operations of the unit was on stand still basis because there was not much demand for their product in the market and were unable to apply for 1st block extension with DGFT-Kandla SEZ and could not avail extension in prescribed time frame.
iii. They had tried to export to Dubai (UAE) and was only able to complete EO worth Rs. 134612.59 vide shipping bill No. 3059957 dated 27.03.2019 in the first block.
iv. They once again taken prompt actions to restart the unit and is successfully marketing the product in India since October, 2023, due to current international scenario there are bright chances for firm to fulfill the EO.

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

The above relaxation is also subject to the following conditions: -

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

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

Case No- 24: M/s Escon Gensets Private Limited., Bangalore
F. No. HQREPCGPRAPP00001827AM24

Subject: Consideration of 3rd party exports supplied without the bill of exports OR allow EOP extension for 2 years beyond 6+2 years in respect of EPCG Authorization No. 0730014773 dated 23.09.2015 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that :-

i. Following the installation of the Capital Goods, they received an export order from M/s L&W Constructions Private Limited for a third party supplies (exports) to M/s IGATE Global Solutions Limited, an SEZ developer.
ii. They had billed to the third party exporter M/s L&W Constructions Private Limited and made supplies directly to the SEZ developer under ARE-I form. Such supplies were made to the quantum of Rs. 7,25,00,000 which are more than required obligation under the EPCG and realized the payment from their buyer.
iii. As this was one of their initial licenses, they were unfamiliar with the procedural aspects of third party exports. Consequently, they were uncertain about filing the bill of exports for SEZ supplies. Despite their request for their buyer to handle the bill of exports and secure the endorsement of their license, they did not do so, and they had no control over their actions.
iv. Later it was noted that though such supplies actually evidence as third party export but cannot be counted towards the EPCG fulfillment as bill of export is not filled by third party. They are being the MSME working with the limited working capital will be a great difficulty to regularize the case with interest.

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

Case No- 25: Vardhman Textiles Ltd., Ludhiana
F. No. 01/36/218/45/AM-24/EPCG

Subject: Request for Issuance of EPCG Authorization for material handling equipments i.e. Electric fork lift Truck, Tow Truck, Scissor Lift, Pit Mounted Single mast Goods lift etc. for movement of raw materials & finished products within factory premises.

The firm vide email dated 21.03.2024 has requested for issuance of EPCG Authorization for material handling equipments i.e. Electric fork lift Truck, Tow Truck, Scissor Lift, Pit Mounted Single mast Goods lift etc. for movement of raw materials & finished products within factory premises. The firm has submitted the following :-

i. The firm has stated that they requested from RA for issuance of Authorization, which was rejected vide Deficiency Letter dated 23.01.2024 mentioning that "Items of import falls under Appx. 5F, hence, item of import cannot be allowed under EPCG."
ii. The firm has also stated that as per para 5.01 of FTP 2023, EPCG Scheme permit import of CGs for preproduction, production & post-production & capital goods which means any plant, machinery, equipment or accessories required for manufacture or production, either directly or indirectly are permitted under EPCG scheme.

iii. The firm has further stated that the similar case was discussed in 6th meeting of AM-24 dated 26.10.2023, wherein the firm has requested for issuance of Authorization for the import of Steel Mill Arrangement (SMA) Wheel loaders and Committee decided to recommend to allow issue of EPCG Authorization on the basis of comments received from Ministry of Steel.

iv. Appendix 5F restricts only *"Trucks/ Tippers/ Dumpers & Spares thereof including Tyres"* and classified under Chapter 87 of Custom Tariff, as vehicle for transportation of goods. The CGs to be imported by them "Electric Fork Lift Trucks & Tow Truck" are distinctly different from ordinary trucks & dumpers. The CGs are for use only in factory premises and for movement of raw materials.

Decision: After due deliberation on the request of the firm, Committee is of the view that the Capital goods being imported are not in the negative list under Appendix-5F. Hence, **the Committee decided to recommend to DG to** allow issue of the EPCG authorization for import of the Capital Goods – "Electric fork lift Truck, Tow Truck, Scissor Lift, Pit Mounted Single mast Goods lifts".

The import of Capital Goods will be subject to the condition that the Capital Goods imported against the subject EPCG authorisation will be used within the premises of the factory and will not ply on the road.

This has the approval of the DG, DGFT.

<u>Case No- 26: Eco Recyclers India, Panipat</u>
F. No. HQRPRCAPPLY00007942AM24

Subject: Request for waiver of duty plus interest and advise to RA, Panipat for issuance of Redemption Certificate/ Duty Relaxation in respect of EPCG Authorisation No. 3330003643 dated 19.05.2015.

The firm has stated that they were supplied old machine under EPCG Authorisation No. 3330003663 dated 19.05.2015. At the time of issuance of EPCG authorisation, import of second hand capital goods was not permitted. The firm further stated that as per Custom documents the examination was done on 18.06.2015, the firm then filed Police complaint against this fraud to Respected Superintendent of Police, Panipat and after long enquiry FIR was filed against the accused persons at Samalkha, Panipat Police Station. The office of SP, Panipat had conducted Valuation of machinery through Registered Valuer and as per the Valuation Report, the machinery is 10-15 years old and its market price is around Rs. 24.50 lakhs whereas they were made to pay Rs. 1.25 Crore for the same.

2. The Shipping Bill SMSE 15C1308-3 Dated 27.4.2015 of the machine from UK clearly states that Hot Hydraulic machine and Presses are being sent instead of New Recycling Machine. While it should be considered that the old machinery was imported using EPCG License under which only new machinery is permitted to be imported in country. The firm had also sent a request to the supplier for the return of goods on 16.02.2016. However, there was no response by them.

Decision: The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for examination and sending a report. Accordingly, the case stands **deferred**.

<u>Case No- 27: M/s Gupta Food Products, Nagpur</u>
F. No. HQRPRCAPPLY00007893AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 5030000657 dated 27.11.2015.

The firm has stated that they did not have export orders at the time, and they were unable to obtain 1st block extension due to technical issues. The firm further stated that they have fulfilled the EO under 2nd block period and submitted the export documents to RA, Nagpur on 01.07.2022 for issuance of EODC.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14 of HBP, 2015-20 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions: -

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

<u>Case No- 28: Tanmay Cotex Private Limited, Mumbai</u>
F. No. HQRPRCAPPLY00007870AM24

Subject: Request for 1st Block Extension and 2 years EOP Extension i.e. 6+2 years in respect of EPCG Authorization No. 0330038054 dated 18.02.2014.

The firm has stated that due to the current market situation and impact on companies due to the pandemic and lockdown, the functioning of the company has completely slowed down. The firm has further stated that they are ready to pay the composition fees on the duty saved amount equal to the unfulfilled portion of EO.

Decision: The Committee deliberated upon the case and decided to **defer** the case for calling a report from RA concerned on the submissions made in the request.

<u>Case No- 29: Nirvan Silk Mills Private Limited, Mumbai</u>
F. No. HQREPCGPRAPP00001679AM24

Subject: Review of EPCG Committee Meeting No. 7AM/24 dated 30.11.2023 decision (Case No. 35) in respect of EPCG Authorization No. 0330040978 dated 16.02.2015 under Zero

duty Scheme to grant extension of EOP for further six months from the date of endorsement by RA.

In support of their request the firm has submitted that :-

i. They filed their request on 02.06.2023 and Minutes were uploaded on 14.12.2023 i.e. after six months.
ii. Only 15 days were left for processing block wise EOP extension and EOP extension up to 31.12.2023 with RA and practically only 15 days were left to complete the EO and which was not feasible.
iii. They assure that they are able to complete the export within further 6 months from the date of endorsement by RA, Mumbai as they have orders in hand.

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

The above relaxation is also subject to the following conditions: -

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of EO Period beyond 8 years in terms of Public Notice No. 53 /2015-20 dated 20.01.2023 where extension is permitted on account of COVID.

<u>Case No- 30: Avenue Graphics Pvt. Ltd., Mumbai</u>
F. No. HQRPRCAPPLY00000418AM24

Subject: Review application w.r.t. Requests against EPCG Authorization No. 0330037729 dated 13.01.2014 under 0% Concessional duty

i. **1st extension of EOP for 1 year i.e. from 12.01.2020 to 31.12.2021 as per Notification No. 28 dated 23.09.2021.**
ii. **EOP Extension till 13.07.2022 as per PN 53 dated 20.01.2023.**
iii. **Second EOP Extension till 13.07.2023 by payment of 2% Composition fees.**
iv. **Additional 1 year extension for period lost due to late response of EPCG Committee.**

The firm has stated that their initial EOP expired on 13.01.2020. They submitted the application for EOP Extension vide fresh application which was considered in the 2nd EPCG Committee Meeting of AM-23 held on 30.05.2023. The decision of which is as under :-

"The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2023 to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

The Committee further deliberated upon the case and decided to advise the firm to approach RA for extension of Export Obligation Period (beyond 8 years) in terms of Public Notice No. 53/2015-20 dated 20.1.2023 where extension is permitted on account of COVID.

The Committee further deliberated upon the case and decided to advise that if they desire, the applicant may approach RA for regularising the case under the Amnesty Scheme notified vide Public Notice No. 02/2023 dated 02.04.2023 as per the conditions specified therein. RA may examine such request as per policy on merit. "

2. Further, the firm has stated that there was no mention of the period lost due to the defective machinery, which they had included in the justification. It is essential to consider this factor as it directly impacted their ability to complete the exports within the original EOP.

3. The firm also stated that they imported duty free machinery in April 2014. However, it turned out to be defective and unfit for their needs. They returned the machinery to the supplier for replacement at their expense. In July, 2015, they re-imported the machinery under the same subject EPCG Authorization. However, they lost their planned export orders during this time period. Despite their best efforts, due to receiving faulty machinery at first and later the effect of COVID-19 pandemic, they have been unable to replace the lost orders and their export value stood nil.

Decision: The Committee deliberated upon the case and decided to **defer** it for further examination.

Case No- 31: M/s K.K Kapoor Hosiery, Ludhiana
F. No. HQRPRCAPPLY00007771AM24

Subject: Request for EOP Extension for 6 months up to 07.12.2019 in respect of EPCG Authorization No. 3030011139 dated 07.06.2013 under 0% Concessional Duty.

The firm has stated that they have obtained EPCG License having duty saved amount of Rs. 9,24,000.00 but due to some unavoidable circumstances and some mishap in their factory premises they could not make export in time. The firm has also stated that due to short circuit in year 2019, 30th of June in their factory took fire, In the fire they had facing big loss of their production material, financial loses and other things and after that Covid-19 happened.

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

The above relaxation is also subject to the following conditions: -

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

Case No- 32: NSL Sugar Limited, Bangalore
F. No.

i. **HQREPCGPRAPP00001763AM24 dt 30.12.2023**
ii. **HQREPCGPRAPP00001767AM24 dt 02.01.2024**
iii. **HQREPCGPRAPP00001761AM24 dt 30.12.2023**
iv. **HQREPCGPRAPP00001762AM24 dt 30.12.2023**
v. **HQREPCGPRAPP00001760AM24 dt 30.12.2023**
vi. **HQREPCGPRAPP00001759AM24 dt 30.12.2023**
vii. **HQREPCGPRAPP00001765AM24 dt 30.12.2023**
viii. **HQREPCGPRAPP00001758AM24 dt 30.12.2023**
ix. **HQREPCGPRAPP00001764AM24 dt 30.12.2023**
x. **HQREPCGPRAPP00001757AM24 dt 30.12.2023**

Request for –

i. **To correct EO period to 12 years from 8 years basis NSL Sugars Ltd being an agro unit.**
ii. **Extension of the EO Period by 2 years as allowed under Para 5.11 of HBP, of FTP, 2009-14 with the payment of composition fees.**
iii. **Condonation for Delay in Submission of Installation Certificate.**
iv. **Condonation for Non-Endorsement of EPCG Authorisation No. and Date on the Shipping Bill as allowed under Policy Circular No. 7/2002 dated 11th July, 2002.**
v. **Block period extension for Authorisations of the year 2008, 2010 & 2011.**

The case was considered in 10th EPCG Committee Meeting of AM-24 held on 09.02.2024, wherein the firm's request bearing File No. HQREPCGPRAPP00123826AM22 was discussed by the Committee.

2. The firm has requested for withdrawal of previous application and submitted new application with additional requests against the following EPCG authorizations :-

Sl. No.	EPCG authorisation No and Date	Original EOP (8 years) valid up to	Correction in EOP being an agri unit. (12 years) valid up to	Extension as per Para 5.11 of HBP of FTP 2004-09 & 2009-14) without paying composition fees
1	3130002450 dt 21.05.2007	21.05.2015	21.05.2019	21.05.2021
2	3130002687 dt 05.09.2007	05.09.2015	05.09.2019	05.09.2021
3	3130002693 dt 12.09.2007	12.09.2015	12.09.2019	12.09.2021
4	2230000780 dt 16.11.2007	16.11.2015	16.11.2019	16.11.2021
5	2230000786 dt 23.11.2007	23.11.2015	23.11.2019	23.11.2021
6	2230000935 dt 18.06.2008	18.06.2016	18.06.2020	18.06.2022
7	2230001003 dt 09.09.2008	09.09.2016	09.09.2020	09.09.2022
8	0730009714 dt 23.12.2010	23.12.2018	23.12.2022	23.12.2024
9	2230001647 dt 25.02.2011	25.02.2019	25.02.2023	25.02.2025
10	2230001646 dt 25.02.2011	25.02.2019	25.02.2023	25.02.2025

2. The representatives of the firm (S/Shri Nikhil Agarwal, Sales Head (P), Rambabu Yerra, Senior Manager (Taxation), Hansraj Chugh and Abhishek Kumar) appeared in person and made the following submissions :-

The firm has stated that during the period from (March 2009 to March 2011) a complete ban on sugar exports under the open General License was in effect. Notably, no release orders for sugar export under OGL were issued to any sugar producer during this year. The firm has also stated that they obtained the installation certificate from Central Excise & Customs but due to oversight they could not submit the IC to concerned RA within prescribed time period. They submitted that the restrictions on sugar exports have been placed later on also.

Decision:

In respect of 1st request:

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for the correction of EO period from 8 years to 12 years in terms of policy provisions being an Agro product.

In respect of 2nd request:

The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2004-09 or Para 5.11 of HBP, 2009-14 (as the case may be) and late fee of Rs. 10,000/- per authorisation.

Before taking any decision, RA may also examine the documentary evidence submitted by the firm in support of its contention that the EO could not be fulfilled due to the ban imposed on the export of Sugar and consider the request for providing automatic EO extension in the event of ban on export product in terms of the provisions of paras 5.11.2 of HBP, 2004-09 or 5.11.3 of HBP, 2009-14 (as the case may be).

This has the approval of DG, DGFT.

In respect of 3rd request:

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

This has the approval of DG, DGFT.

In respect of 4th request:

The Committee deliberated upon the case and decided to advise the firm to **approach RA** as per the provisions of the Policy Circular No. 7/2002 dated 11.07.2002 for consideration of this request on merits.

In respect of 5th request:

The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2004-09 or Para 5.8.3 of HBP, 2009-14 (as the case maybe) and late fee of Rs. 10,000/-.

The above relaxations are also subject to the following conditions : -

i. The payment of balance duties of Customs plus interest on unfulfilled EO, if any, after the expiry of the extended EO period.
ii. RA concerned shall inspect that the CGs imported are installed at the premises of the firm.

Case No- 33: NSL Krishnaveni Sugars Limited, Bangalore
F. No. HQREPCGPRAPP00001625AM24

Subject: Request for –

i. **To correct Export Obligation Period to 12 Years from 8 Years basis NSL Krishnaveni Sugars Limited being an agro unit.**
ii. **Extension of the EO Period by 2 years as allowed under Para 5.11 of HBP, of Foreign Trade Policy 2009-14 with the payment of composition fees.**
iii. **Request for consideration of exports of group company i.e. NSL Sugars Ltd. towards fulfilment of the export obligation under subject EPCG authorisation.**

iv. **Extension Of Export Obligation Period on account of Force Majeure /Unforeseen Circumstances as allowed under Para 5.11.2 of HBP, of FTP 2004-09 till the current restrictions for export of Sugar is removed.**
v. **Condonation for Delay in Submission of Installation Certificate.**
vi. **Condonation for Non-Endorsement of EPCG Authorisation No. and Date on the Shipping Bill as allowed under Policy Circular No. 7/2002 dated 11 July 2002.**

The case was considered in 10th EPCG Committee Meeting of AM-24 held on 09.02.2024, wherein the firm's request bearing File No. HQREPCGPRAPP00123848AM22 was discussed by the Committee and the decision of which is as under:

The Committee deliberated upon the case and decided to defer the case with the directions to call for a report from RA concerned on the submissions made by the applicant. The Committee further deliberated and decided to ask the Export Division, DGFT HQ regarding details of the ban on export of 'Sugar' during the period cited by the firm.

2. The firm has requested for withdrawal of previous application and submitted new application with additional requests against the following EPCG authorization :-

S. No.	EPCG Authorisation No and date	Original EOP (8 years) valid up to	Correction in EOP being an agri unit. (12 years) valid up to	Extension as per Para 5.11 of HBP of FTP 2004-09 without paying composition fees (2 Years Allowed)	Automatic Extension as per Para 5.11.2 of HBP of FTP 2004-09 for ban period (4 Years)
1	0930004426 dated 25.09.2008	25.09.2016	25.09.2020	25.09.2022	25.09.2026

3. The firm has stated that as an Agri unit, the period of obligation should be 12 years in accordance with the provisions outlined in Para 5.1 of the FTP 2004-09. The firm has also stated that during the period from (March 2009 to March 2011) a complete ban on sugar exports under the open General License was in effect. Notably, no release orders for sugar export under OGL were issued to any sugar producer during this year. The firm has further stated that they have installed the machine and also obtained the installation certificate from Central Excise & Customs but due to oversight they could not submit the IC to concerned RA within prescribed time period.

4. The representatives of the firm (S/Shri Nikhil Agarwal, Sales Head (P), Rambabu Yerra, Senior Manager(Taxation), Hansraj Chugh and Abhishek Kumar) appeared in person and made the following submissions :-

The firm has stated that during the period from (March 2009 to March 2011) a complete ban on sugar exports under the open General License was in effect. Notably, no release orders for sugar export under OGL were issued to any sugar producer during this year. The firm has also stated that they obtained the installation certificate from Central Excise & Customs but due to oversight they could not submit the IC to concerned RA within prescribed time period. They submitted that the restrictions on sugar exports have been placed later on also.

Decision:

In respect of 1st request:

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for the correction of EO period from 8 years to 12 years in terms of policy provisions being an Agro product.

In respect of 2nd and 4th requests:

The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2004-09 and late fee of Rs. 10,000/-.

Before taking any decision, RA may also examine the documentary evidence submitted by the firm in support of its contention that the EO could not be fulfilled due to the ban imposed on the export of Sugar and consider the request for providing automatic EO extension in the event of ban on export product in terms of the provisions of paras 5.11.2 of HBP, 2004-09.

This has the approval of DG, DGFT.

In respect of 3rd request:

The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow regularization of the exports made by the Group Company for the purpose of fulfilment of EO subject to the party fulfilling the criteria of Group Company as per the applicable policy provisions. RA to check the relevant policy provisions at that time and take necessary action as per the extant FTP/HBP.

In respect of 5th request:

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

This has the approval of DG, DGFT.

In respect of 6th request:

The Committee deliberated upon the case and decided to advise the firm to **approach RA** as per the provisions of the Policy Circular No. 7/2002 dated 11.07.2002 for consideration of this request on merits.

The above relaxations are also subject to the following conditions : -

i. The payment of balance duties of Customs plus interest on unfulfilled EO, if any, after the expiry of the extended EO period.
ii. RA concerned shall inspect that the CGs imported are installed at the premises of the firm.

<u>Case No- 34: NSL Krishnaveni Sugars Limited, Bangalore</u>
F. No. HQREPCGPRAPP00001626AM24

Subject: Request for –

i. **To correct Export Obligation Period to 12 Years from 8 Years basis NSL Krishnaveni Sugars Limited being an agro unit.**
ii. **Extension of the EO Period by 2 years as allowed under Para 5.11 of HBP, of Foreign Trade Policy 2009-14 with the payment of composition fees.**
iii. **Request for consideration of exports of group company i.e. NSL Sugars Ltd. towards fulfilment of the export obligation under subject EPCG authorisation.**
iv. **Extension Of Export Obligation Period on account of Force Majeure /Unforeseen Circumstances as allowed under Para 5.11.2 of HBP, of FTP 2004-09 till the current restrictions for export of Sugar is removed.**
v. **Condonation for Delay in Submission of Installation Certificate.**
vi. **Condonation for Non-Endorsement of EPCG Authorisation No. and Date on the Shipping Bill as allowed under Policy Circular No. 7/2002 dated 11 July 2002.**

The case was considered in 10th EPCG Committee Meeting of AM-24 held on 09.02.2024, wherein the firm's request bearing File No. HQREPCGPRAPP00123848AM22 was discussed by the Committee and the decision of which is as under:

The Committee deliberated upon the case and decided to defer the case with the directions to call for a report from RA concerned on the submissions made by the applicant. The Committee further deliberated and decided to ask the Export Division, DGFT HQ regarding details of the ban on export of 'Sugar' during the period cited by the firm.

2. The firm has requested for withdrawal of previous application and submitted new application with additional requests against the following EPCG authorization :-

S. No.	EPCG Authorisation No and date	Original EOP (8 years) valid up to	Correction in EOP being an agri unit. (12 years) valid up to	Extension as per Para 5.11 of HBP of FTP 2004-09) without paying composition fees (2 Years Allowed)	Automatic Extension as per Para 5.11.2 of HBP of FTP 2004-09, for ban period (4 Years)
1	0930004427 dt 25.09.2008	25.09.2016	25.09.2020	25.09.2022	25.09.2026

The firm has stated that as an Agri unit, the period of obligation should be 12 years in accordance with the provisions outlined in Para 5.1 of the FTP 2004-09.

3. The firm has also stated that during the period from (March 2009 to March 2011) a complete ban on sugar exports under the open General License was in effect. Notably, no release orders for sugar export under OGL were issued to any sugar producer during this year. The firm has further stated that they have installed the machine and also obtained the installation certificate from Central Excise & Customs but due to oversight they could not submit the IC to concerned RA within prescribed time period.

4. The representatives of the firm (S/Shri Nikhil Agarwal, Sales Head (P), Rambabu Yerra, Senior Manager(Taxation), Hansraj Chugh and Abhishek Kumar) appeared in person and made the following submissions :-

> The firm has stated that during the period from (March 2009 to March 2011) a complete ban on sugar exports under the open General License was in effect. Notably, no release orders for sugar export under OGL were issued to any sugar producer during this year. The firm has also stated that they obtained the installation certificate from Central Excise & Customs but due to oversight they could not submit the IC to concerned RA within prescribed time period. They submitted that the restrictions on sugar exports have been placed later on also.

Decision:

In respect of 1st request:

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for the correction of EO period from 8 years to 12 years in terms of policy provisions being an agro product.

In respect of 2nd and 4th requests:

The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2004-09 and late fee of Rs. 10,000/-.

Before taking any decision, RA may also examine the documentary evidence submitted by the firm in support of its contention that the EO could not be fulfilled due to the ban imposed on the export of Sugar and consider the request for providing automatic EO extension in the event of ban on export product in terms of the provisions of paras 5.11.2 of HBP, 2004-09.

This has the approval of DG, DGFT.

In respect of 3rd request:

The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow regularization of the exports made by the Group Company for the purpose of fulfilment of EO subject to the party fulfilling the criteria of Group Company as per the applicable policy provisions. RA to check the relevant policy provisions at that time and take necessary action as per the extant FTP/HBP.

In respect of 5th request:

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

This has the approval of DG, DGFT.

In respect of 6th request:

The Committee deliberated upon the case and decided to advise the firm to **approach RA** as per the provisions of the Policy Circular No. 7/2002 dated 11.07.2002 for consideration of this request on merits.

The above relaxations are also subject to the following conditions : -

i. The payment of balance duties of Customs plus interest on unfulfilled EO, if any, after the expiry of the extended EO period.
ii. RA concerned shall inspect that the CGs imported are installed at the premises of the firm.

Case No- 35: NSL Sugars (Tungabhadra) Limited, Bangalore
F. No. HQREPCGPRAPP00001622AM24

Subject: Request for –

i. **To correct Export Obligation Period to 12 Years from 8 Years basis NSL Krishnaveni Sugars Limited being an agro unit.**
ii. **Extension of the EO Period by 2 years as allowed under Para 5.11 of HBP, of Foreign Trade Policy 2009-14 with the payment of composition fees.**
iii. **Request for consideration of exports of group company i.e. NSL Sugars Ltd. towards fulfilment of the export obligation under subject EPCG authorisation.**
iv. **Extension Of Export Obligation Period on account of Force Majeure /Unforeseen Circumstances as allowed under Para 5.11.2 Of HBP, Of FTP 2004-09 till the current restrictions for export of Sugar is removed.**
v. **Condonation for Delay in Submission of Installation Certificate.**
vi. **Condonation for Non-Endorsement of EPCG Authorisation No. and Date on the Shipping Bill as allowed under Policy Circular No. 7/2002 dated 11 July 2002**

The case was considered in 10th EPCG Committee Meeting of AM-24 held on 09.02.2024, wherein the firm's request bearing File HQREPCGPRAPP00139060AM22 was discussed by the Committee and the decision of which is as under:

The Committee deliberated upon the case and decided to defer the case with the directions to call for a report from RA concerned on the submissions made by the applicant. The Committee further deliberated and decided to ask the Export Division, *DGFT HQ regarding details of the ban on export of 'Sugar' during the period cited by the firm.*

2. The firm has requested for withdrawal of previous application and submitted new application with additional requests against the following EPCG authorizations :-

S. No.	EPCG Authorisation No and date	Original EOP (8 years) valid up to	Correction in EOP being an agri unit. (12 years)	Extension as per Para 5.11 of HBP of FTP 2004-09) without paying composition fees (2 Years Allowed)	Automatic Extension as per Para 5.11.2 of HBP of FTP 2004-09, for ban period (4 Years)
1	0730007585 dt 17.11.2008	16.11.2016	16.11.2020	16.11.2022	16.11.2026

3. The firm has stated that In the 10th Minutes of the Meeting, the name of the company is wrongly mentioned as NSL Krishnaveni Sugars Ltd, however the correct name of the Company is NSL Sugars (Tungabhadra) Ltd and also stated that the previous file covers 4 EPCG licenses however the said company has only 2 EPCG Licenses.

4. The firm has also stated that as an Agri unit, the period of obligation should be 12 years in accordance with the provisions outlined in Para 5.1 of the FTP 2004-09. The firm has further stated that during the period from (March 2009 to March 2011) a complete ban on sugar exports under the open General License was in effect. Notably, no release orders for sugar export under OGL were issued to any sugar producer during this year. Further, the firm has installed the machine and also obtained the installation certificate from Central Excise & Customs but due to oversight they could not submit the IC to concerned RA within prescribed time period.

5. The representatives of the firm (S/Shri Nikhil Agarwal, Sales Head (P), Rambabu Yerra, Senior Manager(Taxation), Hansraj Chugh and Abhishek Kumar) appeared in person and made the following submissions :-

> The firm has stated that during the period from (March 2009 to March 2011) a complete ban on sugar exports under the open General License was in effect. Notably, no release orders for sugar export under OGL were issued to any sugar producer during this year. The firm has also stated that they obtained the installation certificate from Central Excise & Customs but due to oversight they could not submit the IC to concerned RA within prescribed time period. They submitted that the restrictions on sugar exports have been placed later on also.

Decision:

In respect of 1st request:

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for the correction of EO period from 8 years to 12 years in terms of policy provisions being an agro product.

In respect of 2nd and 4th requests:

The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2004-09 and late fee of Rs. 10,000/-.

Before taking any decision, RA may also examine the documentary evidence submitted by the firm in support of its contention that the EO could not be fulfilled due to the ban imposed on the export of Sugar and consider the request for providing automatic EO extension in the event of ban on export product in terms of the provisions of paras 5.11.2 of HBP, 2004-09.

This has the approval of DG, DGFT.

In respect of 3rd request:

The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow regularization of the exports made by the Group Company for the purpose of fulfilment of EO subject to the party fulfilling the criteria of Group Company as per the applicable policy provisions. RA to check the relevant policy provisions at that time and take necessary action as per the extant FTP/HBP.

In respect of 5th request:

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

This has the approval of DG, DGFT.

In respect of 6th request:

The Committee deliberated upon the case and decided to advise the firm to **approach RA** as per the provisions of the Policy Circular No. 7/2002 dated 11.07.2002 for consideration of this request on merits.

The above relaxations are also subject to the following conditions : -

i. The payment of balance duties of Customs plus interest on unfulfilled EO, if any, after the expiry of the extended EO period.
ii. RA concerned shall inspect that the CGs imported are installed at the premises of the firm.

Case No- 36: NSL Sugars (Tungabhadra) Limited, Bangalore
F. No. HQREPCGPRAPP00001623AM24

Subject: Request for –

i. **To correct Export Obligation Period to 12 Years from 8 Years basis NSL Krishnaveni Sugars Limited being an agro unit.**
ii. **Extension of the EO Period by 2 years as allowed under Para 5.11 of HBP, of Foreign Trade Policy 2009-14 with the payment of composition fees.**
iii. **Request for consideration of exports of group company i.e. NSL Sugars Ltd. towards fulfilment of the export obligation under subject EPCG authorisation.**
iv. **Extension Of Export Obligation Period on account of Force Majeure /Unforeseen Circumstances as allowed under Para 5.11.2 Of HBP, Of FTP 2004-09 till the current restrictions for export of Sugar is removed.**
v. **Condonation for Delay in Submission of Installation Certificate.**
vi. **Condonation for Non-Endorsement of EPCG Authorisation No. and Date on the Shipping Bill as allowed under Policy Circular No. 7/2002 dated 11 July 2002.**

The case was considered in 10th EPCG Committee Meeting of AM-24 held on 09.02.2024, wherein the firm's request bearing File HQREPCGPRAPP00139060AM22 was discussed by the Committee and the decision of which is as under:

The Committee deliberated upon the case and decided to defer the case with the directions to call for a report from RA concerned on the submissions made by the applicant. The Committee further deliberated and decided to ask the Export Division, DGFT HQ regarding details of the ban on export of 'Sugar' during the period cited by the firm.

2. The firm has requested for withdrawal of previous application and submitted new application with additional requests against the following EPCG authorizations :-

S. No.	EPCG Authorisation No and date	Original EOP (8 years) valid up to	Correction in EOP being an agri unit. (12 years)	Extension as per Para 5.11 of HBP of FTP 2004-09) without paying composition fees (2 Years Allowed)	Automatic Extension as per Para 5.11.2 of HBP of FTP 2004-09, for ban period (4 Years)
1	0730007582 dated 17.11.2008	16.11.2016	16.11.2020	16.11.2022	16.11.2026

3. The firm has stated that In the 10th Minutes of the Meeting, the name of the company is wrongly mentioned as NSL Krishnaveni Sugars Ltd, however the correct name of the Company is NSL Sugars (Tungabhadra) Ltd and also stated that the previous file covers 4 EPCG licenses however the said company has only 2 EPCG Licenses.

4. The firm has also stated that as an Agri unit, the period of obligation should be 12 years in accordance with the provisions outlined in Para 5.1 of the FTP 2004-09. The firm has further stated that during the period from (March 2009 to March 2011) a complete ban on sugar exports under the open General License was in effect. Notably, no release orders for sugar export under OGL were issued to any sugar producer during this year. Further, the firm has installed the

machine and also obtained the installation certificate from Central Excise & Customs but due to oversight they could not submit the IC to concerned RA within prescribed time period.

5. The representatives of the firm (S/Shri Nikhil Agarwal, Sales Head (P), Rambabu Yerra, Senior Manager(Taxation), Hansraj Chugh and Abhishek Kumar) appeared in person and made the following submissions :-

> The firm has stated that during the period from (March 2009 to March 2011) a complete ban on sugar exports under the open General License was in effect. Notably, no release orders for sugar export under OGL were issued to any sugar producer during this year. The firm has also stated that they obtained the installation certificate from Central Excise & Customs but due to oversight they could not submit the IC to concerned RA within prescribed time period. They submitted that the restrictions on sugar exports have been placed later on also.

Decision:

In respect of 1st request:

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for the correction of EO period from 8 years to 12 years in terms of policy provisions being agro product.

In respect of 2nd and 4th requests:

The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2004-09 and late fee of Rs. 10,000/-.

Before taking any decision, RA may also examine the documentary evidence submitted by the firm in support of its contention that the EO could not be fulfilled due to the ban imposed on the export of Sugar and consider the request for providing automatic EO extension in the event of ban on export product in terms of the provisions of paras 5.11.2 of HBP, 2004-09.

The above relaxation is also subject to the following conditions: -

i. The proper installation certificate has been submitted within time limits as specified, and
ii. The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

In respect of 3rd request:

The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow regularization of the exports made by the Group Company for the purpose of fulfilment of EO subject to the party fulfilling the criteria of Group

Company as per the applicable policy provisions. RA to check the relevant policy provisions at that time and take necessary action as per the extant FTP/HBP.

In respect of 5th request:

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

This has the approval of DG, DGFT.

In respect of 6th request:

The Committee deliberated upon the case and decided to advise the firm to **approach RA** as per the provisions of the Policy Circular No. 7/2002 dated 11.07.2002 for consideration of this request on merits.

The above relaxations are also subject to the following conditions : -

i. The payment of balance duties of Customs plus interest on unfulfilled EO, if any, after the expiry of the extended EO period.
ii. RA concerned shall inspect that the CGs imported are installed at the premises of the firm.

Case No- 37: Ayodhya Fabrics Private Limited, Mumbai
F. No. HQRPRCAPPLY00007873AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0330037943 dated 04.02.2014 under 0% Concessional Duty.

As per ANF-2D, the firm has stated that they were unable to fulfill the 1stblock and entire EO due to the current market situation and impact on the companies due to the pandemic and lock down the functioning of our company and factory is completely slowdown. The firm has further stated that they ready to pay composition fees on duty saved amount equal to unfulfilled portion of EO for the above EPCG licence.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No- 38: Value Added Fashion Fabrics Pvt Ltd, Surat

F. No. HQRPRCAPPLY00007927AM24

Subject: Request for EOP Extension for 2 years up to 29.01.2024 in respect of EPCG Authorization No. 5230019247 dated 29.01.2016 under 0% Concessional Duty.

The firm has stated that they have fulfilled the EO 63.66 % till 31.12.2019. The firm has also stated that due to Covid-19 Pandemic, there was no order in their hand and they were not able to fulfil the EO. The firm has further stated that now they have order in hand & they will be able to fulfill the EO in 6 month from the date of approval.

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

The above relaxation is also subject to the following conditions: -

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

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

Case No- 39: Seven Seas Hospitality Private Limited, Delhi
F. No. HQREPCGPRAPP00000269AM24

Subject: Request for

i. **EOP Extension for 4 years from date of endorsement**
ii. **Partial relaxation of EO**

In respect of 43 EPCG Authorizations.

S. No.	EPCG Authorization details	S. No.	EPCG Authorization details
1	0530162571 dated 31-03-14	23	0530166540 dated 15-12-15
2	0530163649 dated 03-11-14	24	0530166801 dated 22-01-16
3	0530163710 dated 12-11-14	25	0530166902 dated 05-02-16
4	0530163798 dated 25-11-14	26	0530166903 dated 05-02-16
5	0530164354 dated 13-02-15	27	0530166905 dated 05-02-16
6	0530164491 dated 03-03-15	28	0530166958 dated 12-02-16
7	0530164506 dated 04-03-15	29	0530166960 dated 12-02-16

8	**0530164881 dated 12-05-15**	**30**	**0530167524 dated 10-05-16**
9	**0530164900 dated 13-05-15**	**31**	**530168446 dated 31-08-16**
10	**0530165494 dated 28-07-15**	**32**	**530167583 dated 16-05-16**
11	**0530165650 dated 18-08-15**	**33**	**530166904 dated 05-02-16**
12	**0530165659 dated 19-08-15**	**34**	**530166800 dated 22-01-16**
13	**0530165676 dated 20-08-15**	**35**	**530167737 dated 01-06-16**
14	**0530165697 dated 24-08-15**	**36**	**0530167142 dated 11-03-16**
15	**0530165769 dated 04-09-15**	**37**	**530167216 dated 21-03-16**
16	**0530165770 dated 04-09-15**	**38**	**530167217 dated 21-03-16**
17	**0530165819 dated 11-09-15**	**39**	**530167582 dated 16-05-16**
18	**0530165866 dated 17-09-15**	**40**	**0530169431 dated 11-01-17**
19	**0530165867 dated 17-09-15**	**41**	**0530169432 dated 11-01-17**
20	**0530166536 dated 15-12-15**	**42**	**0530169433 dated 11-01-17**
21	**0530166538 dated 15-12-15**	**43**	**0530169745 dated 27-02-17**
22	**0530166539 dated 15-12-15**		

The firm has stated that there was delay in obtaining of the Completion cum Occupancy Certificate for their Five-star Hotel expansion project from Delhi Development Authority, which was applied by them on 18.08.2015, although the same was approved till 16.12.2016 i.e. delay of about 18 months.

2. The firm further stated that the Occupancy Certificate is an essential pre-requisite for Department of Tourism application and approval process. There was delay from also because of Covid Lockdown and there account getting NPA.

3. The case was listed before the 7th EPCG Committee in the meeting held on 30.11.2023 wherein the following decision was taken :-

> *"After deliberation on the request of the firm, the Committee decided to defer the matter with the direction to call the applicant for Personal Hearing to explain their case*."

4. The case was listed before the 7th EPCG Committee in the meeting held on 30.11.2023 wherein the following decision was taken :-

> ***"****The Committee went through the request made by the applicant and submissions of the representative of the firm in the PH.*
>
> *The Committee deliberated upon the case and decided to ask the applicant to submit written submissions in support of their request within a period of one week from the date of uploading of the Minutes. The applicant to also submit copies of the Government Order converting their hotel into COVID-19 Health Centre, account becoming NPA etc. with the written submissions. Accordingly, the case stands deferred****."***

5. The firm has submitted additional documents as per the decision of the EPCG Committee.

Decision: After deliberation on the request of the firm, the Committee decided to **defer** the case to call the applicant for Personal Hearing to explain the case.

Case No- 40: Innovative Textiles Ltd, Gurugram
F. No. 01/36/218/70/AM-20/EPCG

Subject: Request for transfer of 16 EPCG Authorization in the name of SD Polytech Pvt. Ltd due to transfer to business unit by way of a slump sale.

S. No.	EPCG Authorization Nos.
1	0530153664 dated 08.10.2010
2	0530153713 dated 13.10.2010
3	0530155369 dated 27.04.2011
4	0530155224 dated 04.04.2011
5	0530155495 dated 13.05.2011
6	0530156407 dated 05.09.2011
7	0530157229 dated 19.12.2011
8	0530159359 dated 26.09.2012
9	0530160021 dated 21.12.2012
10	0530160281 dated 01.02.2013
11	0530160709 dated 15.04.2013
12	0530160982 dated 07.06.2013
13	0530161996 dated 17.12.2013
14	0530163239 dated 22.08.2014
15	0530164490 dated 03.03.2015
16	0530167189 dated16.03.2016

The firm had earlier requested for transfer of ongoing business being carried at "Plot No. B-8, Phase-1 at Eldeco SIDCUL Industrial Park, Sitarganj, bearing Khasra No. 141, 142, Village Lalarpatti District Udham Singh Nagar, Uttarakhand by way of a slump sale to M/s S D Polytech Private Limited (IEC 02159002600 having its registered office at 13C, Kashinath Mullick Lane, Kolkata the business transfer on slump sale basis entails transfer of all the assets and liabilities to M/s S D Polytech Private Limited which has agreed to take over the pending export obligation of 16 EPCG licences.

2. The case was considered in 7th EPCG Committee Meeting held on 30.08.2019 wherein the Committee deliberated upon the case and decided to defer it for examination on file.

3. Now, the firm vide email dated 06.04.2024 has requested for transfer of 16 EPCG Authorization in the name of SD Polytech Pvt. Ltd. due to transfer to business unit by way of a slump sale and the firm has submitted the following. The applicant has obtained 34 EPCG authorizations and out of these, they have completed redemption of 15 Authorizations and EODC letter has been issued by DGFT and also application for redemption of 3 have been filed by them in DGFT.

4. The firm has stated that the consent and approval of the Board of Directors & Shareholders, the Company had transferred the ongoing business being carried out at Plot No 8, Block-B, Phase 1 SIDCUL Industrial Park, Sitarganj bearing Khasra No 141,142 village Lalarpatti District Udham Singh Nagar, Uttarakhand by way of Slump Sale to M/s SD Polytech Pvt Ltd (CIN: U5200WB2014PTC204625 and IEC 0215900260) having its Registered office at 13 C, Kashinath Mullick Lane, Kolkata, West Bengal 700073. M/s SD Polytech Pvt. Ltd. has agreed to take over the pending export obligations of all 16 EPCG Authorisations. The Company had also obtained an advanced ruling from the GST Department regarding non-application of GST for the Slump Sale.

5. The firm submitted application vide dated 18.03.2019 addressed to CLA, Delhi along with copy of list of pending EPCG licenses along with CA certificate of Export Obligation under EPCG licenses of Sitarganj unit, EO completed, list of pending 16 EPCG Licenses, copy of Special Board Resolution, ANF2D, undertaking of M/s SD Polytech Pvt. Ltd. regarding fulfilment of EO for 16 EPCG licenses and certified copy of the Resolution passed in the meeting of the Board of Directors of M/s SD Polytech Pvt. Ltd. on 21st January, 2019.

Decision: The Committee deliberated upon the case and decided to **defer** it for further examination.

Case No- 41: S.E. Power Limited, Vadodara
F. No. HQREPCGPRAPP00000562AM23

Subject: Review Application w.r.t. Request for EOP Extension up to 36 months from the date of endorsement in respect of EPCG Authorization No. 0530161909 dated 27.11.2013 under 0% Concessional Duty-reg.

The firm had earlier requested for 2 years EOP Extension beyond 6+2 years in respect of EPCG authorization No. 0530161909 dated 27.11.2013 under 0% Concessional Duty. The case was considered in 3rd EPCG Committee Meeting of AM-23 held on 25.05.2022 wherein the Committee went through the statements made by the applicant and noted that the applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

2. Now, the firm vide Review Application dated 08.12.2022 has requested for EOP Extension up to 36 months from the date of endorsement in respect of EPCG Authorization No. 0530161909 dated 27.11.2013 under 0% Concessional duty. The firm has stated that they couldn't fulfill their 100% EO in stipulated time period due to :-

i. In April 2020 a major fire accident in their factory resulted in heavy damage of Plant and Machinery and its restoration took 6-9 months

ii. Breakdown in production of regular business leading to standstill and regular customers shifted to source their requirements from their competitors
iii. Struggle to get back old customers and re-build market demand which took 18-24 months.

3. The firm further stated that their EOP was extended up to 30.11.2021 as per license amendment sheet but the period from 01.03.2020 till 31.12.2021 was forgone due to overlapping period on account of delay in issuance of notification/ clarification by DGFT under Covid-19 relaxation

4. The firm further stated that they are exporting products but are not able to endorse the subject EPCG Authorization because Customs are not accepting shipment under EPCG on grounds that EOP is not valid on date of exports.

5. The case was considered in the 11th Meeting of AM-23 dated 10.02.2023 wherein after due deliberation on the request of the firm, the Committee decided to defer the case to call the applicant for Personal Hearing to explain the case. The request was again examined by the EPCG Committee in its meeting held on 10.03.2023 and decided as under :

> *"The Committee deliberated upon the case and decided to defer it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case."*

6. The request was again examined by the EPCG Committee in its meeting held on 26.10.2023 and decided as under:

> *"The Committee deliberated upon the case and decided to defer it again as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case. It was decided that if the applicant does not appear on the next date of Personal hearing, the case will be decided based on the available records."*

7. Once again, the request was considered in the 8th EPCG Committee Meeting of AM-24 held on 26.12.2023. The decision of which is as under:

> *"The Committee noted that none has appeared on behalf of the applicant in the Personal hearings held on 10.03.2023 and 26.10.2023. Further, the Committee deliberated upon the case and decided to take a decision based on the available records. The Committee observed that the applicant has not submitted any additional facts/cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to maintain the rejection of the request of the firm."*

8. Now, the firm vide email dated 18.04.2024 has informed that due to a medical emergency, the representative of the firm was unable to join the meeting. The firm has now requested for consideration of their case once again.

9. The representative of the firm (S/Shri Sanjeet Kumar Rath and S.K. Gupta, Advisor) appeared through Video Conferencing and made the following submissions :-

Applicant's statement: The representative of the firm stated that major fire accident in their factory resulted in heavy damage of Plant and Machinery and its restoration took 6-9 months.

Further, frequent fluctuation in freight charges on account of COVID-19 and setting up of the unit due to change in technology, new machines were added for the product development and stabilization which took approximately 3 years.

Decision: The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow EO extension for a period of 2 years from the date of endorsement subject to payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

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

The meeting ended with a vote of thanks to the Chair

[Issued from F. No. 01/36/218/03/AM-25/EPCG]

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