Date of Uploading: 04.07.2025

MINUTES OF 3rd MEETING OF AM-26 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI HARDEEP SINGH, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 24.06.2025.

Third Meeting for AM-26 of the EPCG Committee was held on 24.06.2025 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 Joy Prakash, Foreign Trade Development Officer, DGFT

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

Case No- 1: Electro Force (India) Limited, Mumbai
HQRPRCAPPLY00013073AM25

Subject: Request for Relaxation/Permission Capital Goods Shifted to Group Company factory Plant and closure of EO in respect of EPCG Authorization No. 0330028528 dated 01.02.2011 under 0% Concessional Duty.

The firm has stated that they have been issued a SCN dated 22.12.2022 in connection with the alleged diversion of imported goods under the EPCG Scheme and non-fulfillment of EOs. In support of their request, the firm has stated as under:

i. Payment of Duty Difference and Interest: EFPL has already paid the differential Customs Duty along with applicable interest as per the requirements. This demonstrates our intent to comply with the law and rectify any discrepancies. Copies of receipts for the payment are enclosed herewith for your kind reference.
ii. Non-Diversion of Goods: The machines in question were shifted to the premises of our sister concern, M/s Electroplast India Pvt. Ltd., Daman, which is a Group Company, for the sole purpose of testing their functionality. The transfer was not a case of diversion as per the Customs Act, 1962, and the EPCG Scheme since the machines remained within the Group and were not sold, leased, or disposed of to any third party.
iii. Intimation to Authorities: The shift of the machines was duly communicated to the Excise Department at the time. However, due to an inadvertent oversight, the same was not intimated to the Customs Department. We regret this omission, which was neither intentional nor aimed at evading the law.
iv. Absence of Malafide Intent: EFPL has always acted in good faith, aiming to comply with all statutory requirements. The omission in intimating the Customs Department was purely inadvertent and should not be construed as an act of non-compliance or evasion.
v. Compliance with Para 21 of the SCN: In accordance with Para 21 of the SCN:

a. EFPL has complied with and satisfied the queries sought under sub-paragraphs (i), (ii) and (iii) by paying the amounts mentioned therein. Proof of payment is attached.
b. With respect to sub-paragraphs (vi) to (viii), the submissions herein, particularly concerning the non-diversion of goods and our intent to comply, should be considered. Accordingly, no penalty should be imposed, nor should any stringent action be initiated against us.

2. The case was considered in the 1st EPCG Committee Meeting of AM-26 held on 15.04.2025. The decision of which is as under:

*"The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned Customs Commissionerate for further examination."*

3. Accordingly, a report was called from the Customs Commissionerate NS-II, JNCH, Mumbai vide O.M. dated 15.04.2025. Now, the Commissionerate vide letter dated 25.05.2025 has sent the requisite report.

4. The authorized representative of the firm, Shri Shiv Kumar Singh (Finance Manager) appeared in person and made the following submissions:-

Applicant's statement: The representative reiterated that the machines in question were shifted to the premises of their sister concern, M/s Electroplast India Pvt. Ltd., Daman, which is a Group Company for the sole purpose of testing their functionality. The transfer was not a case of diversion as per the Customs Act, 1962 and EPCG Scheme since the CGs remained within the Group and were not sold, leased, or disposed of to any third party. They further stated that the shifting of the CGs was duly communicated to the Excise Department at the time. However, due to an inadvertent oversight, the same was not intimated to the Customs/DGFT. The matter is currently pending for investigation before the Customs Commissionerate, NS-II, JNCH, Mumbai. The firm has already deposited Customs Duty and interest payable under the Amnesty Scheme before 31.03.2024.

Decision: The Committee deliberated upon the case and decided that in view of the pending adjudication proceedings before the Customs Commissionerate, NS-II, JNCH, Mumbai, the case be **deferred**.

Case No- 2: M/s Kapil Nirankari, New Delhi
01/36/218/61/AM-25/EPCG

Subject: Request for Addition of ITC-HS Code for redemption of EPCG Authorization in respect of EPCG Authorization No. 0530165415 dated 16.07.2015 under 0% Concessional duty.

The firm has stated that they had filed an application for addition of HSN No. 63013000 for the subject license on 07.07.23. However, CLA, Delhi had raised an objection without observing the fact that the EPCG Authorization is already extended up to 16.07.2023.

2. The firm has further stated that their application was not considered until 16.07.2023 and after 16.07.2023, they were issued a DL that the EPCG Authorization is expired.

3. Further, the firm stated that on the basis of the application filed for amendment for addition of HSN No. 63013000, Customs cleared their shipments on HSN No. 63013000 and the EO was completed. Later, when the firm submitted the documents for redemption, they were apprised that the HSN No. 63013000 was not added in the subject EPCG Authorization.

4. The case was considered in the 11th EPCG Committee Meeting of AM-25 held on 11.03.2025. The decision of which is as under:

"After due deliberation on the request of the firm, the Committee decided to ***defer*** *the case for further examination on file."*

Decision: After due deliberation on the request of the firm, the Committee decided to **withdraw** the case from agenda for further examination on file.

<u>Case No- 3: Sparsh Infratech Pvt. Ltd, Pune</u>
<u>01/36/218/08/AM-26/EPCG</u>

Subject: Request for:

i. **1st Block Extension**
ii. **EOP Extension for 789 days i.e. up to 21.03.2023 as per para 5.17 (g) (i) of PN 53 dated 20.01.2023.**

In respect of EPCG Authorization No. 3130007227 dated 26.02.2013 under 03% Concessional Duty.

In support of their request, the firm has stated that they have not been fulfilled the specific EO in 1st & 2nd Block period against the subject license, however the EO are fulfilled beyond the period of 8 years but within period of 2 years and they have not taken any extension earlier. The firm has also stated that they are in Hospitality Business and have not avail the benefit of PN No. 67/2015-20 dated 31.03.2020 and Notification No. 28 dated 23.09.2021.

2. In addition, the firm has submitted that they have not taken any extension earlier & their existing EO period is 8 years. The original EOP valid up to 26.02.2021. Further, it is submitted that the case was considered in 10th EPCG Committee Meeting of AM-25 which was held on 27.01.2025 and the decision is as under:

"Decision: *The Committee deliberated upon the case and decided to* ***defer*** *the case to call for a report from RA concerned for further examination on file."*

3. Accordingly, DGFT has sent an email dated 19.02.2025 to RA, Pune to submit their report/ comments on the above subject matter & RA vide their email dated 15.05.2025 has furnished the same.

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 composition fee as per policy provisions 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 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 8th year to 10th year). This shall be subject to payment of composition fee as per policy provisions 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.

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of EO Period beyond 10 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 4: Sparsh Infratech Pvt. Ltd, Pune
01/36/218/07/AM-26/EPCG

Subject: Request for:

i. **1st Block Extension**
ii. **EOP Extension for 789 days i.e. up to 21.03.2023 as per para 5.17 (g) (i) of PN 53 dated 20.01.2023.**

In respect of EPCG Authorization No. 3130007144 dated 21.01.2013 under 03% Concessional Duty.

In support of their request, the firm has stated that they have not been fulfilled the specific EO in 1st & 2nd Block period against the subject license, however the EO are fulfilled beyond the period of 8 years but within period of 2 years and they have not taken any extension earlier. The firm has also stated that they are in Hospitality Business and have not avail the benefit of PN No. 67/2015-20 dated 31.03.2020 and Notification No. 28 dated 23.09.2021.

2. Further, it is submitted that the case was considered in 10th EPCG Committee Meeting of AM-25 which was held on 27.01.2025 and the decision is as under:

"Decision: *The Committee deliberated upon the case and decided to **defer** the case to call for a report from RA concerned for further examination on file."*

3. Accordingly, DGFT has sent an email dated 19.02.2025 to RA, Pune to submit their report/ comments on the above subject matter & RA vide their email dated 15.05.2025 has furnished the same.

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 composition fee as per policy provisions 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 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 8th year to 10th year). This shall be subject to payment of composition fee as per policy provisions 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.

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of EO Period beyond 10 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 5: Omkareshwar Embroideries Private Limited, Gujarat
HQRPRCAPPLY00000678AM26

Subject: Request for EOP Extension for 1 month beyond (8+2+Covid extension) from the date of expiry in respect of EPCG Authorization No. 5230008339 dated 01.03.2011 under 3% Concessional Duty.

The firm has submitted that they have imported 3 high performance tricot machine vide the above EPCG licence from Jt. DGFT, Surat. The said license was valid till 01.03.2019. They imported the capital goods under EPCG on 15.03.2011. Licence issued on 01.03.2011 Initial expiry on 01.03.2019 (3% EPCG Scheme) 2 years' extension granted till 01.03.2021. Their last 4 shipments of statement of export are out of validity i.e. of September 2022.

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 till 30.09.2022 beyond (8+2+Covid extension). This shall be subject to payment of composition fee as per policy provisions 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- 6: M/s Bansal Rice Mills, Bathinda
HQRPRCAPPLY00000656AM26

Subject: Request for Condonation of Block wise EO fulfillment in respect of EPCG Authorization No. 3030010233 dated 23.10.2012.

The firm has submitted that they had granted above mention EPCG Licence dated 23.10.2012 for duty saved amount Rs. 550323.00 for EO Period 12 Years. They have to complete their half EO in 10 Years but due to some unavoidable circumstance they could not make export in time. They have completed their EO in second Block more than 100%.

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 composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No- 7: M/s Unichem Laboratories Ltd, Mumbai
HQRPRCAPPLY00013408AM25

Subject: Request for allowing of transfer of Capital Goods to other location in respect of EPCG Authorization No. 0330050586 dated 29.01.2019 under 0% Concessional Duty.

The firm has stated that due to Covid Pandemic situation & in response to developing market demands & emerging business opportunities, they moved their CGs to their Goa Plant in April 2020. When they applied for EPCG Authorization, their Goa plant located at Plot No. 17, 18, Pilerne Industrial Area, Pilerna, Bardez, Goa- 403511 was not included in the name of supporting manufacturer address and only Ghaziabad Plant C- 31 & 32, Industrial Area, Meerut Road, Ghaziabad, U.P 201003 was mentioned.

2. The firm has further stated that they had fulfilled EO on time and they had submitted the Installation Certificates for both plants to the RA. Two Capital Goods out of 4 are installed at the address on the Authorisation and balance 2 out 4 are installed at the address not as per Authorisation.

3. As per Installation Certificates dated 08.03.2020 & 02.09.2020 issued by Chartered Engineer, the machinery was installed at the premises of M/s Unichem Laboratories Ltd- Plant C- 31 & 32, Industrial Area, Meerut Road, Ghaziabad, U.P- 201003 on 02.03.2020 vie BOE No. 2804750 dated 11.04.2019 & at the premises of M/s Unichem Laboratories Ltd., Plot No. 17, 18, Pilerne Industrial Area, pilerna, Bardez, Goa- 403511 on 21.09.2020 vie BOE No. 2804750 dated 11.04.2019.

Decision: The Committee deliberated upon the case and decided to recommend **to DG for relaxation under Para 2.59 of FTP, 2023** to allow regularization in installation address of the Capital Goods imported against EPCG Authorization No. 0330050586 dated 29.01.2019 from *"C- 31 & 32, Industrial Area, Meerut Road, Ghaziabad, U.P 201003"* to *"Plot No. 17, 18, Pilerne Industrial Area, Pilerna, Bardez, Goa- 403511"* subject to verification by RA that the new address of installation of CGs is endorsed on the IEC.

This shall be further subject to payment of composition fee of Rs. 25,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of the DG, DGFT.

Case No- 8: Mahaveer Yarns Private Limited, Mumbai
HQRPRCAPPLY00013382AM25

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0330037936 dated 03.02.2014 under 0% Concessional duty.

The firm has stated that they the export market was not very good and the overseas buyers wanted goods on 6 months credit. As the firm is a MSME unit, they were unable to afford such a situation. They have paid an e-Challan of Rs. 6,102.56/-, as 2% composition fees for 1st block extension.

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 composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

<u>Case No- 9: Cirrus Graphics Private Limited, Noida</u>
<u>HQRPRCAPPLY00007283AM25</u>

Subject: Request to Allow Consideration of 4 Shipping Bills for purpose of fulfillment of EO in respect of EPCG Authorization No. 0530147664 dated 06.11.2008 under 03% Concessional Duty.

The firm has stated that they have fulfilled the EO against the subject 2 EPCG Authorizations through third-party exports. The firm also stated that they had submitted the requisite export documents to RA concerned. However, on scrutiny of documents, it was found that the ultimate exporter mentioned in the EPCG Authorization No. 0530156026 dated 19.07.2011 on 4 shipping bills i.e. 1932948 dated 21.07.2015, 1932951 dated 21.07.2015, 5016134 dated 30.012.2015, and 6218379 dated 02.03.2016 in place on mentioning EPCG Authorization No. 0530147664 dated 06.11.2008.

2. The firm further stated that CLA Delhi redeemed the EPCG Authorization No. 0530156026 dated 19.07.2011. However, they had asked to seek relaxation from EPCG Committee for consideration of the said 4 shipping bills for the fulfillment of EO.

3. The matter was considered in the 9th EPCG Committee Meeting held on 18.12.2024. The decision of the Committee is reproduced below:

"The Committee deliberated upon the case and decided to defer the case to call for a report from RA concerned for further examination on file."

4. Accordingly, a report was called from CLA Delhi vide email dated 08.01.2025. Now, CLA Delhi vide letter dated 08.04.2025 has sent the requisite report.

Decision: The Committee deliberated upon the case and decided to accede to the request and **remand** the case back to RA for consideration of the request.

<u>Case No- 10: Reflex Communications Private Limited, West Bengal</u>
<u>HQREPCGPRAPP00001356AM26</u>

Subject: Request for

i. **Transfer of EPCG Authorisation**
ii. **Extension of 1st Block period**

iii. **EOP Extension for 2 years beyond (6+2 years)**

In respect of EPCG Authorization No. 0230011687 dated 26.08.2016 under Zero concessional duty.

The firm has submitted that :-

i. As per the MOU between the firm and their Group Company Simplex Engineering Co would operate EPCG Licence and undertake fulfillment of EO. Simplex Engineering Co as per terms & condition of MOU started operations of our unit and fulfilled the EO as earmarked in the EPCG Authorisation.
ii. Thereafter a request for endorsement of Supporting Manufacturer status for Simplex Engineering Company was rejected by RA, Kolkata vide ref no 02EBEPCO6832AM24 dated 24.7.2024 stating that their request could not be considered since validity of Import has already expired. Thereafter an application for fulfillment of EO in Appendix 5B was made on 23.09.2024 wherein all supporting documents Like Shipping bills EBRC was submitted to RA Kolkata showing name of Simplex Engineering Co & Reflex Communication Private Ltd.
iii. Due to "business restructuring" and for "operational efficiency" MOU was signed with our Group Company so that Nuts & Bolts which is the Specialty of Simplex Engineering Company could be attained and we would be concentrating in Manufacturing and Export of Microwave Antenna which is our speciality area.
iv. RA, Kolkata has rejected their case stating that since validity of import has already been expired. RA, Kolkata extended their EO period for two years i.e. from 26.08.2022 to 26.08.2024.

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 accept the transfer of EPCG Authorization No. 0230011687 dated 26.08.2016 from Reflex Communication Private Ltd. to M/s. Simplex Engineering Co. on account of slump sale subject to the following conditions :-

i. Average EO (AEO) shall be re-fixed by adding AEO of M/s. Simplex Engineering Co. for same and similar products on date of acquisition.
ii. M/s Simplex Engineering Co. also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of EO.
iii. RA to check documents of transfer of EPCG Authorizations.

This has the approval of DG, DGFT.

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 the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 3rd request: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of EO Period beyond 6+2 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID for regularization purpose.

<u>Case No- 11: Sangotra Fashions Pvt. Ltd, Mumbai</u>
<u>HQREPCGPRAPP00001349AM26</u>

Subject: Request for Considering the Installation of the Machine in another Manufacturing Unit in respect of EPCG Authorization No. 0330050102 dated 22.10.2018 under 0% Concessional Duty.

As per ANF-2D, the firm has submitted that they have done the installation of the machinery in their other manufacturing Unit which are already added in their IEC and RCMC but not in their EPCG license as well as they have taken the Installation Certificate and submitted in Mumbai RA for redemption of the EPCG license whereas RA requested to get permission from the EPCG Committee.

2. Installation Certificates issued by Chartered Engineer dated 20.08.2019 enclosed by the firm and the CGs are installed in the factory premises situated at Gate No. 604/7, Near Govt. Hospital, at Post: Vaduj, Tal: Khatav, Dist: Satara, Pin: 415506 on 07.01.2019 vie BOE No. 9035293 dated 28.11.2018.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow regularization in installation address of the Capital Goods imported against EPCG Authorization No. 0330050586 dated 29.01.2019 from *"G. Kanjur Industrial Estate, Quarry Road, Bhandup, West Mumbai- 400078"* to *"Gate No. 604/7, Near Govt. Hospital, at Post: Vaduj, Tal: Khatav, Dist: Satara"* subject to verification that the new address of installation of CGs is endorsed on IEC.

This shall be further subject to payment of composition fee of Rs. 25,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of the DG, DGFT

<u>Case No- 12: Izzy Metals Private Limited, Jaipur</u>
<u>HQRPRCAPPLY00013357AM25</u>

Subject: Request for

i. **1st Block Extension**
ii. **2 years EOP Extension i.e. 6+2 years**
iii. **Second EOP Extension for 2 years up to 26.03.2027 i.e. beyond 6+2 years**

In respect of EPCG Authorization No. 1330005381 dated 27.03.2017 under 0% Concessional Duty.

The firm has stated that they obtained the first EPCG Authorization for entering into the international markets. However, due to COVID-19 pandemic, their export orders were cancelled.

2. As per letter dated 17.05.2025, the firm has stated that they have now succeeded in getting export orders to complete the EO, and are ready to pay the entire composition fees for block-wise, 1st EOP and Second EOP Extensions.

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 composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee further 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). This shall be subject to payment of composition fee as per policy provisions 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 3rd request: The Committee further deliberated upon the case and decided to advise the firm to **approach RA** for extension of EO Period beyond 6+2 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 13: M/s Kabadage Anita Rajendra, Kolhapur
HQRPRCAPPLY00000735AM26

Subject: Request for Waiver of EO in respect of EPCG Authorization No. 3130006558 dated 02.05.2012 under zero Concessional duty.

The firm has submitted that a devastating fire occurred in their factory and adjoining three units on 11.07.2017. Unfortunately, the machinery imported under the EPCG Authorization was completely destroyed in this incident. Fulfilling the EO under the said authorization is no longer feasible. The firm has submitted documents showcasing the fire incident.

2. A report was called from RA, Pune vide email dated 02.06.2025. Now, RA Pune vide email dated 06.06.2025 has furnished the requisite report.

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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

Case No- 14: Elins Switch Boards Private Limited, Bangalore
HQRPRCAPPLY00000785AM26

Subject: **Request for Clubbing provision as per Para 5.25 (f) regularization purpose EPCG License in respect of EPCG Authorization No. 0730016068 dated 13.12.2016 and 0730016072 dated 13.12.2016 under zero Concessional duty.**

The firm has submitted that:

i. By oversight they have completed the EO by incorporating the EPCG Authorization No 0730016072 Dated 13.12.2016 in the bill of exports instead of proportionate EO in each EPCG Authorization. The EO was completed by exporting 2 shipments bearing Bill of Export No 5000065 dated 25.06.2019 &5000071 dated 25.06.2019.

ii. Upon, completion of EO they have opted for clubbing provision and submitted the application for issuance of redemption. However, RA Bangalore has rejected the file stating "*Since you are applying for clubbing in authorizations where EO period is over, you have to comply as per para 5.25(f) of HBP? (Application was not submitted within the EOP period). Hence, your request for clubbing cannot be accepted*".

iii. The EO was completed within the EOP of both the license that is too in first block period. However, the firm request of clubbing of EPCG Authorization as per para 5.25 (f) for regularization purpose.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 15: Surmount Laboratories Pvt. Ltd, Mumbai HQRPRCAPPLY00000753AM26</u>

Subject: Request for Condonation of 1st Block EO Period in respect of EPCG Authorization No. 0330036824 dated 19.09.2013 under 0% Concessional Duty.

In support of their request, the firm has stated that due to lack of knowledge they unable to fulfilled 1st block of 50% EO but they fulfilled 100% EO on 2nd block year.

2. The firm has further stated that they approached to RA Mumbai for redemption, in this regard RA Mumbai raised query and stated that *"Block Extension is not made in the prescribed time limit as per para 5.8.3 of HBP, EO not fulfilled in 1st block year, to pay duty and interest for examining EOP Extension."*

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 composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

<u>Case No- 16: M/s Paragon Knits Limited, Delhi HQREPCGPRAPP00001376AM26</u>

Subject: Request for Condonation for mismatch of EPCG Authorization nos. mentioned in shipping bills pertaining to EPCG License No. 0530163030 dated 07.07.2014 under zero Concessional duty.

The firm has submitted that :-

i. They got the machine installed and obtained Installation Certificate from CE. They fulfilled the entire Specific and Average EO of the License dated 07.07.2014 during the original EO period.
ii. During the period 2014-15, they obtained five EPCG Authorizations. Out of five authorizations, four have been redeemed by exporting Knitted Readymade Garments (HS Code No. 6100000) and realized the exports proceeds.
iii. They had good export orders during 2014-15 and having regular export shipments.
iv. Unfortunately, there was a lapse on the part of CHA who inadvertently mentioned following 4 EPCG authorization Nos. on the shipping bills (130 nos.) instead of subject EPCG License No. 0530163030 dated 07.07.2014.

(1) 0530162522 dated 25.03.2014
(2) 0530163164 dated 06.08.2014
(3) 0530162400 dated 03.03.2014
(4) 0530165132 dated 11.06. 2015.

v. Export Products were manufactured on the same machines imported against the 5 EPCG Authorizations, this mismatch of EPCG Authorization Nos. was noticed during the process of Redemption of the authorization. The list of 130 shipping bills in which above 4 EPCG authorization Nos. (already redeemed) but not utilized for redemption of these 4 EPCG licenses.
vi. CLA Office has shown their inability to accept these shipping bills towards fulfilment of EO against subject EPCG license dated 07.07.2014 and advised them to approach EPCG Committed for condonation of such lapse.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow consideration of wrong mention of EPCG Authorization number towards fulfillment of Specific EO in respect of EPCG Authorization No. 0530163030 dated 07.07.2014 subject to the conditions that the EPCG authorization number mentioned on these Shipping Bills have not been considered against EO fulfilment of 4 EPCG Authorization Nos. (0530162522 dated 25.03.2014, 0530163164 dated 06.08.2014, 0530162400 dated 03.03.2014 and 0530165132 dated 11.06.2015), there is no double counting of exports and payment of a composition fee of Rs. 200/- per ARE/Shipping Bill is made by the firm.

This has the approval of DG, DGFT.

Case No- 17: M/s Vallabhbhai Dharamshibhai Sachapra, Surat
HQRPRCAPPLY00013427AM25

Subject: Request for:

i. **EOP Extension up to 31.12.2025**
ii. **Allow Shifting of Capital Goods from one location to another.**
iii. **Condonation of delay in submission of Installation Certificates.**

In respect of EPCG Authorization No. 5230011844 dated 30.05.2013 under 0% Concessional Duty.

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

a. They obtained EPCG Authorization for duty saved amount Rs. 26,91,142/- for export of Cut & polished Diamonds.
b. Due to their first export & unawareness, the SB No. 6824337 dated 27.11.2020 was filed as a free shipping bill which is not acceptable for fulfillment of SEO by RA.
c. All their CGs were shifted from Original Location i.e. 101-102 Snehmudra Society, Kapodra Char Rasta, Varachha Road, Surat to new Location at 3rd Floor, Kapadivya Compound, Varachha Road, Surat in June, 2016.

2. The Original EOP is valid up to 29.05.2019 and the firm got EOP extension for 1 year up to 29.05.2020 by RA, Surat. Further, the firm also got automatic extension of 6 months up to 29.11.2020 as per P.N No. 67 dated 31.03.2020.

3. As per Installation Certificates issued by Chartered Engineer enclosed by the firm, the details are as under:

BOE No. & Date	Date of Installation Certificate	Date of Installation of Capital Goods
0000605 dated 25.02.2014	12.08.2019	02.06.2019
	17.03.2014	01.03.2014
0002475 dated 04.10.2013	12.08.2019	02.06.2019
	11.10.2013	08.10.2013
0002520 dated 10.10.2013	16.10.2013	12.10.2013

Decision:

In respect of 1st and 2nd requests: 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. The firm may approach the PRC, DGFT under para 2.59 of FTP, 2023.

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.

Case No- 18: Love Kush Foods Private Limited, Patran
HQRPRCAPPLY00000657AM26

Subject: Request for EOP Extension for 6 months beyond (6+2years) and Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3030013171 dated 20.10.2014 under zero Concessional Duty.

The firm has submitted that due to lack of knowledge about policy and procedure they were fail in submit installation certificate to RA, Ludhiana in prescribed time. After making their all EO they submitted all documents to RA, Ludhiana for redemption of EPCG Licence but they reject their redemption request due to Installation Certificate not submitted in time.

2. They had granted EOP extension till 20.10.2022 but due to some unavoidable circumstances they could not make export in time. They had completed their EO in further six months.

3. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3030013171 dated 20.10.2014	7375808 dated 14.11.2014	25.11.2014	27.11.2014

Decision:

In respect of 1st request: 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 dated 20.01.2023 where extension is permitted on account of COVID.

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 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.

Case No- 19: M/s Manika Plastech Limited, Maharashtra HQREPCGPRAPP00001346AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330027512 dated 14.10.2010 under zero Concessional Duty.

The firm has submitted that due to clerical staff mistakes/lack of knowledge about the DGFT policy not submitted the installation certificate within time limit.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1		787618 dated 25/10/10	05/11/2010	04/02/2011

	0330027512 dated 14.10.2010	798380 dated 01/11/10	10/11/2010	

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: M/s Manika Plastech Limited, Maharashtra HQREPCGPRAPP00001344AM26</u>

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330023986 dated 07.10.2009 under zero Concessional Duty.

The firm has submitted that due to clerical staff mistakes/lack of knowledge about the DGFT policy not submitted the installation certificate within time limit.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0330023986 dated 07.10.2009	C/IM/113/F09-10 dated 13.11.2009	22.11.2009	16.06.2010
		C/IM/148/F09-10 dated 02.01.2010	11.01.2010	
		C/IM/093/F09-10 dated 24.10.2009	19.11.2009	
		C/IM/172/F09-10 dated 24.10.2009	22.02.2010	

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 Manika Plastech Limited, Maharashtra HQREPCGPRAPP00001337AM26</u>

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330045434 dated 04.10.2016 under zero Concessional Duty.

The firm has submitted that due to clerical staff mistakes/lack of knowledge about the DGFT policy not submitted the installation certificate within time limit.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330045434 dated 04.10.2016	7213821 dated 24.10.2016	11.12.2017	03.12.2018

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.

Case No- 22: M/s Manika Plastech Limited, Maharashtra HQREPCGPRAPP00001342AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330048706 dated 15.02.2018 under zero Concessional Duty.

The firm has submitted that due to clerical staff mistakes/lack of knowledge about the DGFT policy not submitted the installation certificate within time limit.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048706 dated 15.02.2018	5635645 dated 19.03.2018	19.04.2017	01.04.2025

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. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 23: M/s Manika Plastech Limited, Maharashtra HQREPCGPRAPP00001340AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330050054 dated 10.10.2018 under zero Concessional Duty.

The firm has submitted that due to clerical staff mistakes/lack of knowledge about the DGFT policy not submitted the installation certificate within time limit.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC

1	0330050054 dated 10.10.2018	9309937 dated 18.12.2018	31.01.2019	20.03.2025

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. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 24: M/s Manika Plastech Limited, Maharashtra HQREPCGPRAPP00001345AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330050096 dated 22.10.2018 under zero Concessional Duty.

The firm has submitted that due to clerical staff mistakes/lack of knowledge about the DGFT policy not submitted the installation certificate within time limit.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330050096 dated 22.10.2018	8801533 dated 10.11.2018	03.12.2018	03.12.2018

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.

Case No- 25: Galiakotwala Engineering Company Private Limited, Maharashtra HQREPCGPRAPP00001328AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330046914 dated 11.04.2017 under zero Concessional Duty.

The firm has submitted that they were manufacturer exporter and it is the first time they have taken benefit under Export Promotion Capital Goods (EPCG) Scheme, but due to lack of knowledge of FTP, they have not submitted the installation certificate to RA concerned. They have fulfilled 100 % of EO.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330046914 dated 11.04.2017	9269085 dated 11.04.17	08.08.2017	10.08.2017

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.

Case No- 26: Mayora India Private Limited, Gujarat HQREPCGPRAPP00001353AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330047400 dated 19.06.2017 under zero Concessional Duty.

The firm has submitted that due to procedural bottlenecks, internal realignment, and unavoidable delays, including the COVID-19 pandemic, they could not submit the Installation Certificate to DGFT, RA, Gujarat within the stipulated time period.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330047400 dated 19.06.2017	2162437 dated 20-06-2017	13-10-2017	25-10-2017
		2337263 dated 06-07-2017		
		2386848 dated 10-07-2017		
		2822914 dated 11-08-2017		

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.

Case No- 27: Iconium Leather Works Private Limited, Karnataka HQREPCGPRAPP00001351AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730017473 dated 16.04.2018 under zero Concessional Duty.

The firm has submitted that the installation certificate had been taken in the month of May, 2018 but unable to submit the same in prescribed time period to RA. Further, the person who was looking after the work had quit.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC

1	0730017473 dated 16.04.2018	6240438 dated 04.05.2018	19.05.2018	21.05.2018

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- 28: Rupkala Engineers Private Limited, Rajkot HQREPCGPRAPP00001350AM26</u>

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 2430003517 dated 13.04.2016 under zero Concessional Duty.

The firm has submitted that due to long time gap they do not have any proof of submission of Installation Certificate which was submitted manually by them in February 2017. They were in possession of Installation Certificate issued by Chartered Engineer dated 21.01.2017 and also Certificate of Installation issued by the Central Excise department dated 02.02.2017.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	2430003517 dated 13.04.2016	5390052 dated 25.05.2016	29.07.2016	21.01.2017

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- 29: M/s Mikrotek Machines Limited, Bangalore HQRPRCAPPLY00000599AM26</u>

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0730014271 dated 05.03.2015 under Zero duty EPCG Scheme.

As per ANF-2D, the firm has stated that there was delay in obtaining Installation Certificate due to delay in technical support from supplier of machinery. The machine was bought on 29.04.2015 and erected, installed on 05.05.2015, made available for inspection on 30.01.2016 and become operative for production.

2. As per the Installation certificate dated 30.01.2016 submitted by the firm, the date of installation is 05.05.2015 under BOE No. 0001603 dated 29.04.2015.

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.

Case No- 30: M/s Mikrotek Machines Limited, Bangalore HQRPRCAPPLY00000600AM26

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0730015561 dated 13.06.2016 under Zero duty EPCG Scheme.

As per ANF-2D, the firm has stated that there was delay in obtaining Installation Certificate due to delay in technical support from supplier of machinery. The machine was bought on 15.08.2016 and erected, installed on 21.08.2016 and on 02.03.2017 made available for inspection and become operative for production.

2. As per the Installation certificate dated 03.03.2017 submitted by the firm, the date of installation is 21.08.2016 under BOE No. 0002373 dated 10.08.2016.

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.

Case No- 31: M/s Mahaveer Fashion Fabtex, Maharashtra HQRPRCAPPLY00000668AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330049548 dated 10.07.2018 under zero Concessional Duty.

The firm has submitted that the responsibility for DGFT related compliances, including submission of the Installation Certificate, was assigned to their employee who handled all such matters. Unfortunately, the said employee has since left the organization, and they were under the bona fide impression. However, they could not submit the Installation Certificate to DGFT, RA, Mumbai within the stipulated time period.

2. RA, Mumbai vide their DL dated 21.01.2025 stated that :-

Installation updation, Bill of entry no.8506377 dt.17.10.2018, Installed on 20.11.2018 submitted to this office on 14.01.2025 which is not within time limit as per Para 5.04(a) of HBP 2015-2020. You are informed to follow PN 15 dated 25.07.2024 and submit the late fees for I/C.

3. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330049548 dated 10.07.2018	8506377 dated 17.10.2018	20.11.2018	10.01.2025

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. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 32: Pagariya Food Products Private Limited, Bangalore HQREPCGPRAPP00000466AM25

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730007756 dated 19.01.2009 under 03% Concessional Duty.

The firm has submitted that due to change in the staff during this period, the installation certificate was not submitted to DGFT within six months. However, CG was installed within six months and obtained the Installation Certificate from the Chartered Engineer certificate on 24.04.2009.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730007756 dated 19.01.2009	995519 dated 01.04.2009	20.07.2015	24.07.2015

3. The case (M/s Pagariya Food Products Pvt Ltd) was considered in 11th EPCG Committee Meeting of AM-25 held on 11.03.2025, wherein the Committee deliberated upon the case and decided to defer it with directions to the firm to detailed submit reasons/justifications for delay in Installation of CGs against the subject EPCG Authorization.

4. Accordingly, the firm was asked vide DL dated 27.03.2025 to provide the reasons/justifications for delay and in reply of DL, the firm has submitted that the delay in submission of the Installation Certificate of Shifting of Capital goods was due to change in the staff in the Logistics department during this period, and the management was under the impression that the required compliance was adhered.

5. In addition, the firm has stated that the machinery was shifted from No.15/1, 3rd Cross, Kasturba Nagar Ashwathakatte Road Bangalore-560026 To No. 302 a, 2nd Phase, Kiadb Industrial Area, Harohalli Tq, Kanakapura, Dist Ramanagara, Karnataka- 562112. The Machinery was installed in the new location on 20.07.2015 and the Installation Certificate was submitted to RA, Bangalore on 15.03.2021.

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 installation and submission of installation certificate, subject to payment of late fee of Rs. 50,000/- 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- 33: Creative Mech Automation Private Limited, Pune HQRPRCAPPLY00000683AM26</u>

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130009765 dated 20.12.2016 under zero Concessional Duty.

The firm has submitted that are as under :-

i. Staffing or Operational Limitations: They encountered a critical shortage of key personnel owing to unexpected resignations and operational challenges, which temporarily affected their ability to coordinate and complete the documentation process within the stipulated timeframe.
ii. Miscommunication or Procedural Misunderstanding: A genuine misunderstanding regarding the timeline and procedural requirements for submitting the Installation Certificate inadvertently resulted in this delay.

2. The details of the installation certificate issued by Asstt. Commissioner of Central Tax, Pune are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3130009765 dated 20.12.2016	8118527 dated 09.01.2017	28.02.2017	22.11.2017

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- 34: Energy Pack Private Limited, Karnataka HQRPRCAPPLY00000725AM26</u>

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730017116 dated 28.11.2017 under zero Concessional Duty.

The firm has submitted that due to an inadvertent error by our staff/non awareness of procedure of the same, hence the certificate was not submitted to Regional Authority, Karnataka within prescribed timeframe.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730017116 dated 28.11.2017	4599243 dated 28.12.2017	01.03.2018	01.03.2018
		5299438 dated 21.02.2018		
		4599100 dated 28.12.2017		

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.

Case No- 35: Excelus Foodbev Private Limited, Maharashtra HQREPCGPRAPP00001360AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 3130009189 dated 02.02.2016 under zero Concessional Duty.

The firm has submitted that they were unaware of submitting the installation certificate to Regional Authority, Pune within prescribed time period. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	3130009189 dated 02.02.2016	4593593 and 4593586 dated 16.03.2016	20.05.2016	26.05.2016

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.

Case No- 36: Malpefresh Marine Export Private Limited, Karnataka HQRPRCAPPLY00000724AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730016235 dated 01.02.2017 under zero Concessional Duty.

The firm has submitted that their staff member handling the EPCG license matters quit the job and failed to handover the relevant documents and communicate the matter to them. Due to this miscommunication and the lack of knowledge on their part they were unable to submit the installation certificate to Regional Authority, Udupi, Karnataka within prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No	Authorization & Date	Invoice No. & Date	Date of Installation	Date of Issue of IC
1	0730016235 dated 01.02.2017	SC/02/649/ 16-17 dated 27-02-2017	14-07-2017	25-08-2017
		SC/03/652/ 16-17 dated 01-03-2017		
		SC/03/656/ 16-17 dated 02-03-2017		
		SC/03/727/ 16-17 dated 31-03-2017		
		41014585 dated 22-02-2017	15-07-2017	
		41014765 dated 14-03-2017		
		41014584 dated 22-07-2017		
		RRPL\ED\055\16-17 dated 07-03-2017	17-07-2017	
		RRPL\ED\06 0\16-17 dated 16-03-2017		
		RRPL\ED\06 3/16-17 dated 22-03-2017		
		RRPL\ED\00 8 17-18 dated 22-04-2017		

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.

Case No- 37: Marudhar Stones International Private Limited, Tamil Nadu HQRPRCAPPLY00000644AM26

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0730013892 dated 24.10.2014 under Zero duty EPCG Scheme.

The firm has stated that the CGs were installed at their factory within the prescribed timeline. The IC was issued by the Central Excise Dept., Hosur. However, due to error by their staff, the certificate was not submitted to DGFT.

2. As per the Installation certificate issued by Central Excise Dept., Hosur dated 15.04.2015, submitted by the firm, the date of installation is 13.03.2015/ 10.03.2015 under BOE No. 0730013892 dated 24.10.2014.

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.

Case No- 38: Helsa-Icon India Private Limited, Hyderabad HQRPRCAPPLY00013358AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0930012396 dated 20.09.2016 under Zero duty EPCG Scheme.

In support of their request the firm has stated that due to unforeseen circumstances, the IC was not submitted on time. They have taken the IC on 17.10.2016 as per the timeline prescribed. The delay occurred primarily due to human error.

2. As per the Installation certificate dated 17.10.2016 submitted by the firm, the date of inspection is 16.10.2016 under BOE No. 6988148 dated 03.10.2016.

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.

Case No- 39: M/s Manika Plastech Limited, Mumbai
HQREPCGPRAPP00001338AM26

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0330050053 dated 10.10.2018 under Zero duty EPCG Scheme.

In support of their request the firm has stated that due to clerical staff mistakes/lack of knowledge about the DGFT policy, they were unable to submit the installation certificate within time limit.

2. As per the Installation certificate issued from Chartered Engineer dated 23.05.2019 submitted by the firm, the date of installation is 20.05.2019 under BOE No. 2956472 dated 23.04.2019.

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.

Case No- 40: Mani More Synthetics Private Limited, Dadra And Nagar Haveli
HQREPCGPRAPP00001310AM26

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0330031135 dated 24.11.2011 under 03% duty EPCG Scheme.

In support of their request the firm has stated that they have fulfilled our EO for the above EPCG licence on 07.06.2022. However, due to our ignorance of policy provision they were unable to submit installation certificate on time.

2. The firm has further stated that the Capital Goods were locally procured and the firm had submitted installation certificate to their local supplier M/s. Alidhra Machines Pvt. Ltd. who had claimed TED. The firm had already submitted installation certificate on 07.04.2025 to Addl. DGFT Mumbai.

3. As per the Installation certificate dated 16.01.2012, the date of installation of CGs is 12.12.2011.

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.

Case No- 41: Deccan Die Castings Private Limited, Bangalore HQREPCGPRAPP00000524AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0730016465 dated 13.04.2017 under Zero duty EPCG Scheme.

The firm has stated that they had obtained Installation certificate from GST with in time after the machine was installed. However, due to slow down in the organization during the period of corona the major staff resigned, they were unable to submit in time.

2. The firm has further stated that they have been issued a DL dated 27.03.2025 stating that *"The installation certificate was submitted on 17.02.2025, which is after the expired of the EOP. Please approach the EPCG committee for acceptance of the installation certificate"*

3. As per the Installation certificate dated 24.11.2017 issued by GST Commissionerate, Bangalore submitted by the firm, the date of inspection is 24.11.2017 under BOE No. 9900574 dated 31.05.2017.

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.

Case No- 42: Diana Buildwell Private Limited, Pune HQRPRCAPPLY00000721AM26

Subject: Request for Condonation of Delay in submission of installation certificate in respect of 2 EPCG Authorization Nos. 1730001421 dated 08.08.2016 and 1730001483 dated 22.06.2017 under Zero duty EPCG Scheme.

In support of their request the firm has stated that they have obtained the multiple EPCG authorisations and completed the EO as mentioned in the authorization also submitted the installation certificate in time subject above two EPCG authorisations. The firm has stated that they have imported and installed within time as prescribed in the authorization the CGs. However, there is delay in submission of IC, due to Covid-19 pandemic, administration & managerial activities were seriously affected and their office also shifted from one location another location and the original papers also not traceable after shifting.

2. The firm has further stated that they have paid the composition fee of Rs. 5,000/- due to non-submission of the installation certificate with in valid period. And also paid the late fee penalty of Rs. 10,000/- as per PN No. 22 dated 13.07.2023

3. As per the Installation certificate submitted by the firm, the date of installation is as under:

S. No.	EPCG License No.	IC Date	Bill of Entry & Date	Date of Installation
1	1730001483 dt. 22.06.2017	18.01.2018	3084036 dt. 02.09.2017	18.01.2018
2	1730001483 dt. 22.06.2017	02.12.2017	3093531 dt. 04.09.2017	02.12.2017
3	1730001483 dt. 22.06.2017	12.02.2018	4063618 dt. 20.11.2017	12.02.2018
4	1730001421 dt. 08.08.2016	16.01.2017	7632021 dt. 29.11.2016	16.01.2017
5	1730001421 dt. 08.08.2016	16.01.2017	7128116 dt. 18.10.2016	16.01.2017
6	1730001421 dt. 08.08.2016	16.01.2017	7632021 dt. 29.11.2016	16.01.2017
7	1730001421 dt. 08.08.2016	17.02.2017	6492714 dt. 25.08.2016	15.02.2017
8	1730001421 dt. 08.08.2016	17.02.2017	6492714 dt. 25.08.2016	15.02.2017
9	1730001421 dt. 08.08.2016	16.01.2017	7128116 dt. 18.10.2016	16.01.2017

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/- per authorisation and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 43: M/s M Ashoka Airtex, Maharashtra
HQRPRCAPPLY00000666AM26

Subject: Request for Condonation of delay in submission of installation certificate in respect of EPCG Authorization No.0330049549 dated 10.07.2018 under Zero duty EPCG Scheme.

In support of their request the firm submitted that the responsibility for DGFT related compliances, including submission of Installation Certificate was assigned to their then employee who handled all such matters. Unfortunately, the said employee has since left the organization and they were under the bona fide impression that the requirement had been duly complied with at the appropriate time. They have initiated final formalities for issuance of the EODC at RA Mumbai. They have received a DL issued by RA Mumbai stating that Installation certificate submitted on 14.01.2025, which is not within the time limit as per Para 5.04(a) of HBP 2015-20. You are requested to follow PN No.15 dated 25.07.2024 and submit the late fees for the IC.

2. As per the Installation certificates submitted by the firm the details are as under:

i. Date of Installation of CG : 20.11.2018
ii. Date of issue of IC : 10.01.2025
iii. BOE & Date : 8506376 dated 17.10.2018

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. 50,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 44: Yanmar Agricultural Machinery India Private Limited, Punjab HQREPCGPRAPP00001365AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 2230002599 dated 16.09.2015 under zero Concessional Duty.

The firm has submitted that thy have obtained the IC from the CE on 06.02.2016 i.e. within 5 months from the date of issue of Authorization. However, due to an inadvertent oversight, the certificate was not submitted to the DGFT within the prescribed timeline. The import of capital goods for use in the production of export good, has been fully achieved.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	2230002599 dated 16.09.2015	2756890 dated 29.09.2015	18.11.2015	06.02.2016

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.

Case No- 45: G S Exports Private Limited, Mumbai HQRPRCAPPLY00000762AM26

Subject: Request for Condonation of Delay in submission of installation certificate in respect of EPCG Authorization No. 0330028264 dated 29.12.2010 under Zero duty EPCG Scheme.

In support of their request the firm has stated that they have fulfilled their EO for the subject EPCG licence on 23.04.2019. However, due to their ignorance of policy provisions they did not submit installation certificate on time.

2. As per the Installation certificate dated 16.03.2011 issued by Chartered Engineer submitted by the firm, the date of installation is 15.03.2011 BOE No. 645076 dated 05.01.2011.

In view of the above, the firm has requested for condonation of delay in submission of installation certificate in respect of subject EPCG Authorization No.

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.

Case No- 46: Devi Marine Food Exports Private Limited, Maharashtra HQREPCGPRAPP00001374AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330048985 dated 27.03.2018 under zero Concessional duty.

The firm has submitted that their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period, and due to non-aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and hence due to oversight, they did not submit installation certificate to the RA, DGFT within prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048985 dated 27.03.2018	5797107 dated 30.03.2018	10.04.2018	19.04.2018

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.

Case No- 47: Devi Marine Food Exports Private Limited, Maharashtra HQREPCGPRAPP00001373AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330048984 dated 27.03.2018 under zero Concessional duty.

The firm has submitted that their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period, and due to non-aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and hence due to oversight, they did not submit installation certificate to the RA, DGFT within prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330048984 dated 27.03.2018	5907931 dated 09.04.2018	18.04.2018	27.04.2018

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- 48: Devi Marine Food Exports Private Limited, Maharashtra HQREPCGPRAPP00001371AM26</u>

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330049318 dated 29.05.2018 under zero Concessional duty.

The firm has submitted that their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period, and due to non-aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and hence due to oversight, they did not submit installation certificate to the RA, DGFT within prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330049318 dated 29.05.2018	6628572 dated 01.06.2018	12.06.2018	25.06.2018

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- 49: Devi Marine Food Exports Private Limited, Maharashtra HQREPCGPRAPP00001372AM26</u>

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330047973 dated 18.10.2017 under zero Concessional duty.

The firm has submitted that their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period, and due to non-aware of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and hence due to oversight, they did not submit installation certificate to the RA, DGFT within prescribed time period.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC

1	0330047973 dated 18.10.2017	3721063 dated 23.10.2017	11.11.2017	19.11.2017

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.

Case No- 50: M/s AYM Syntex Limited, Mumbai
HQREPCGPRAPP00000472AM25

Subject: Request for Condonation of Delay in submission of installation certificate in respect of 20 EPCG Authorization Nos. under Zero duty EPCG Scheme:

S. No.	EPCG Authorization No.	Dated	S. No.	EPCG Authorization No.	Dated
1	330044079	31-Mar-16	11	331002294	05-Mar-21
2	330044406	23-May-16	12	331005477	19-Jul-21
3	330046510	22-Feb-17	13	331007044	17-Sep-21
4	330049308	29-May-18	14	331013037	17-Mar-22
5	330050233	21-Nov-18	15	331013342	25-Mar-22
6	330050513	14-Jan-19	16	331013346	25-Mar-22
7	330052085	14-Jan-20	17	331015141	31-May-22
8	330052087	15-Jan-20	18	331015436	13-Jun-22
9	331000180	18-Dec-20	19	331015788	23-Jun-22
10	331000250	18-Dec-20	20	331022573	30-Mar-23

In support of their request the firm has stated that they were unable to submit the Installation Certificates to RA due to demise of the employee responsible for documentation and compliance.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for detailed justification for delay in submission of Installation Certificate from the firm for each subject EPCG authorisation.

Case No- 51: M/s Navratan Specialty Chemicals LLP
01/36/218/58/AM-25/EPCG

Subject: Request for condonation of shortfall up to 5% EO arising out of duty saved amount in respect of EPCG Authorization No. 0830005054 dated 11.09.2012 under Zero duty EPCG Scheme.

In support of their request, the firm has submitted that as per Para 5.12 of FTP, 2009-14 in case of EO shortfall, RA concerned may condone the shortfall up to 5% in EO arising out of duty saved amount. In their case they have fulfilled 97.57% of the total EO and there is only 2.43% shortfall in EO. However, as per recent amendment in HBP, the power granted to RA is being transferred to EPCG Committee.

2. Further, the case was considered in 10th EPCG Committee Meeting of AM-25 which was held on 27.01.2025 and the decision of which is as under :-

*"**Decision:** The Committee deliberated upon the case and decided to **defer** the case to call for a report from RA concerned for further examination on file. RA to also give reason for not considering the request of the firm."*

3. Accordingly, RA Ahmedabad was asked on 20.02.2025 to submit the report & also give reason for not considering the request of the firm and RA vide their email dated 13.03.2025 has furnished the same.

Decision: The Committee deliberated upon the case and decided to **withdraw** the case for further examination on file.

Case No- 52: M/s Stanley OEM Sofas Ltd, Bangalore
HQRPRCAPPLY00000720AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0730016003 dated 25.11.2016 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :-

i. The firm has stated that they imported machine were duly installed at their factory in accordance with the terms & conditions of the said license and they have also fulfilled the EO.
ii. The firm has further stated that they had obtained the Installation Certificate from a Chartered Engineer. However, the acknowledgment copy of the physical submission made to RA Bangalore is not traceable in their records.
iii. The firm has further stated that they submitted the IC on DGFT Portal. However, RA Bangalore issued a DL and advised them to either provide proof of the earlier submission or obtain approval from the EPCG Committee for submission of the Installation Certificate.

2. Installation Certificate issued by Chartered Engineer enclosed by the firm, the detail are as under:

EPCG Authorization No.	Installation Certificate Date	BOE Details	Installation of CGs
	04.04.2018	SOR214418 dated 03.12.2016	03.04.2018

0730016003 dated 25.11.2016	11.10.2017	7855046 dated 16.12.2016	11.10.2017
	11.10.2017	7855049 dated 16.12.2016	11.10.2017
	11.10.2017	7867169 dated 17.12.2016	11.10.2017
	11.10.2017	8105576 dated 07.01.2017	11.10.2017
		8175749 dated 13.01.2017	
		8253167 dated 19.01.2017	
		8538695 dated 13.02.2017	
		9594690 dated 07.05.2017	
	01.06.2017	AIPL/INV/220/16-17 dated 08.12.2016 & AIPL/INV/214/16-17 dated 06.12.2016	01.06.2017
	02.05.2017	988 dated 08.12.2016	02.05.2017

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.

Case No- 53: M/s Reliance Industries Ltd, Thane HQREPCGPRAPP00001391AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330041779 dated 26.05.2015 under 0% Concessional Duty.

In support of their request, the firm has submitted that they have imported goods worth CIF value Rs. 42.43 Crores for duty saved value Rs. 11.76 Cr. and the last date of import was 28.11.2016 whose Installation Certificate to be submitted to RA, Mumbai and which they could not submit within valid EOP. Although, they installed the imported goods within 3 years of completion of imports but IC was taken 29.03.2024, which could not be submitted to concern RA as the EOP of the Authorization is already over and there is no possibility of extending the EO period.

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.

Case No- 54: M/s Reliance Industries Ltd, Thane HQREPCGPRAPP00001392AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330041781 dated 26.05.2015 under 0% Concessional Duty.

In support of their request, the firm has submitted that they have imported goods worth CIF value Rs. 90.01 Crores for duty saved value Rs. 25.17 Cr. and the last date of import was

16.06.2016 whose Installation certificate to be submitted to RA, Mumbai which they could not submit within valid EOP. Although, they installed the imported goods within 3 years of completion of imports but IC was taken on 29.03.2024, which could not be submitted to concern RA as the EOP of the Authorization is already over and there is no possibility of extending the EO period.

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.

Case No- 55: M/s Rashmi Metaliks Limited, West Bengal HQREPCGPRAPP00001317AM26

Subject: Request for

i. **Condonation of period for applying for Clubbing within 90 days.**
ii. **Condonation for Delay in Applying for EO extension of 2nd & 3rd Block for all 5 EPCG Authorisations.**
iii. **Clubbing of Expired EPCG Authorisation for Regularisation/ Redemption**

In respect of 5 EPCG Authorizations No. 0230005888 dated 27.10.2010, 0230004848 dated 21.01.2010, 0230005907 dated 02.11.2010, 0230005936 dated 11.11.2010 and 0230006738 dated 03.06.2011 under 3% Concessional duty.

M/s Rashmi Metaliks Limited, West Bengal has requested for i) Condonation of period for applying for Clubbing within 90 days ii) Condonation for Delay in Applying for EO extension of 2nd & 3rd Block for all 5 EPCG Authorisations and iii) Clubbing of Expired EPCG Authorisation for Regularisation/ Redemption Extension of 1st block EO Period in respect of 5 EPCG Authorizations No. 0230005888 dated 27.10.2010, 0230004848 dated 21.01.2010, 0230005907 dated 02.11.2010, 0230005936 dated 11.11.2010 and 0230006738 dated 03.06.2011 under 3% Concessional duty.

Decision:

In respect of 1st and 3rd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

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

i. Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year). This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

ii. Condonation of delay in approaching RA for EO extension for 2 years (from 8th to 10th year). This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No- 56: M/s SEMCO Security Imaging Pvt. Ltd, Bangalore 01/36/218/10/AM-26

Subject: Request for cancellation of EPCG Authorizations and return of defective machines to supplier without the need of re-import in EPCG Authorization No. 0730013998 dated 05.12.2014 & 0730014561 dated 08.06.2015 under Zero duty Scheme.

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

i. They have imported 05 numbers of Electronic Image Engraving Security System ETE 750 and 02 Nos. of Electronic Image Engraving Security System EIE 777 from M/s Dhafir Trading LIC Dubai UAE. These machines were imported for engraving various high security watermark.
ii. The machines though functional could not producer the engraved certificates to their specific requirements, These machines had the technical issues similar to the 22 machines imported against the EPCG authorization No. 0730015597 dated 23.06.2016 was re-exported against the permission granted vide EPCG Committee decision 01/AM24 dated 27.04.2023. Subsequently permission was also granted for waiver of re-import of these 22 machines vide EPCG Committee Meeting No.09/AM25 dated 18.12.2024, thereby allowing them to cancel the EPCG authorization.
iii. Subsequent to identification of the technical issues, they initiated follow up with vendor, M/s Dhafir Trading LLC, Dubai to resolve he defects on the machine. They had been assuring them that the manufacturers team (Semco International LLC) will be attending to the technical issues related to the machines. Further, no payments were made to M/s Dhafir Trading LLC, Dubai for the machines since the terms of payment was "After trials and approval at their works".
iv. M/s Dhafir Trading LLC was unwilling initially to take a decision to accept back the machines as defective without the manufacturers Engineers certifying them as unfit for use.
v. Due to poor response from M/s Dhafir Trading LLC, they subsequently placed an order for 22 machines directly on the manufacturer Semco International LLC, to meet their urgent export requirements and also to utilize the services of the Manufacturers Engineers to resolve the defects on the existing machines supplied by their Trading partner, M/s Dhafir Trading LLC.
vi. The manufacturer had conducted extensive trials and repair activity on both 22 Nos. of EIE-777 machines returned by them and the EIE-750 machines which were available in their inventory. Considering that the EIE -750 machines are slightly larger and heavier than 777 variants, it was expected to better absorb the erratic vibrations than the EIE 777 machines. But even the EIE 750 could not meet the quality of output and performance was only slightly better, still not meeting their requirement.
vii. After the Service team of Semco International tried and failed to rectify the defect, Semco International LLC have informed M/s Dhafir Trading LLC (their local trading partner) that they are willing to accept back the 5 Nos. of EIE-750 and 2 Nos. of EIE-777 machines supplied to them thru M/s Dhafir Trading LLC, Dubai. A letter along with Technical Report dated 15.01.2025 was also addressed to them confirming their

willingness to accept back the machines supplied through their trading Partner M/s Dhafir Trading LLC Dubai UAE.

viii. After confirmation from the manufacturer Semco International LLC to accept back the machines supplied to Semco India, M/s Dhafir Trading LLC are now willing to accept back the machines as sales return without any financial obligations. Since these machines were unable to produce the engraved certificates to their required specifications, M/s Dhafir Trading have unconditionally agreed to take back the machines without any financial obligation from them.

2. The authorized representative of the firm, Shri K.P. Anoop (General Manager) and Shri Prashanth S. Bhat (Authorised Representative) appeared via video conferencing and made the following submissions:-

Applicant's statement: The representative reiterated the reasons for the return of defective machines to supplier in the application and stated that no payments have been made for supply of CGs.

Decision: The Committee deliberated upon the case and decided to **defer** the case with directions to the firm to submit a letter from the Bank and Chartered Engineer to the effect that no payments have been made to the foreign supplier for supply of CGs against the subject EPCG Authorizations.

Case No- 57: Aditya Birla Real Estate Limited, Kolkata
HQREPCGPRAPP00001398AM26

Subject: Request for

i. **Condonation of delay in submission of request for clubbing of EPCG Authorizations**
ii. **Condonation of non- mentioning of License No & date in the Shipping Bills (under Policy Circular 7 dated 11.07.2002) in case of Third-party Exports made by the company**

In respect of EPCG Authorizations Nos. 0230004607 dated 11.11.2009 and 0230004798 dated 04.01.2010 under 03% Concessional Duty.

a. Clubbing of EPCG Authorizations

i. The firm has stated that had obtained the following 3% Concessional Duty EPCG Authorizations issued under the Foreign Trade Policy 2004-09. The details of the shortfall/surplus in EO is as under:

Particulars	EPCG Authorization No. 0230004607	EPCG Authorization No. 0230004798
Date of Issue	11.11.2009	04.01.2010
Duty Saved Value (Rs.)	11,47,83,202.81	10,58,20,316.02
EO (USD)	1,88,94,354.36	1,81,08,289.37
Actual Exports Made (USD)	1,78,18,077.08	1,92,67,134.28
Shortfall / Excess (USD)	Shortfall of 10,76,277.28	Excess of 11,58,844.91

ii. The firm has further stated that after clubbing both the above-mentioned EPCG Authorizations, the net result is excess exports of USD 82,567.63, thereby fulfilling the overall EO
iii. The firm has also stated that Para 5.27 of HBP 2015-20 and Para 5.25 of HBP 2023-28 also allow for such applications for clubbing and redemption even after expiry of EO period, provided the Authorizations are from the same policy period

b. Condonation of non- mentioning of License No & date in the Shipping Bills

i. The firm has requested for application of Policy Circular 7 dated. 11.07.2002 towards condonation of non-mentioning of License No & date in the Shipping Bills, in case of Third party Exports made by the firm under relaxation of Policy and Procedure.
ii. The firm has also stated that in all their Third Party Exports cases they have met the above conditions as given under PC 7 dated 11.07.2002 except the absence of licence No. and date..

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 condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided to accede to the request and **remand** the case back to RA. RA may decide the case in terms of procedure prescribed in Policy Circular No. 07 dated 11.07.2002.

Case No- 58: Aditya Birla Real Estate Limited, Kolkata HQREPCGPRAPP00001399AM26

Subject: Request for

i. **Condonation of delay in submission of request for clubbing of EPCG Authorizations**
ii. **Condonation of non- mentioning of License No & date in the Shipping Bills (under Policy Circular 7 dated 11.07.2002) in case of Third-party Exports made by the company**

In respect of EPCG Authorizations Nos. 0230006848 dated 01.07.2011 and 0230006421 dated 08.03.2011 under 03% Concessional Duty.

a. Clubbing of EPCG Authorizations

i. The firm has stated that had obtained the following 3% Concessional Duty EPCG Authorizations issued under the Foreign Trade Policy 2009-14. The details of the shortfall/surplus in EO is as under:

Particulars	EPCG Authorization No. 0230006421	EPCG Authorization No. 0230006848

Date of Issue	08.03.2011	01.07.2011
Duty Saved Value (Rs.)	6,40,91,130	67,14,255.35
Actual EO (USD)	1,11,58,412.19	11,76,649.34
Actual Exports Made (USD)	99,69,569.77	23,74,649.52
E.O. Period	10 Years (8 + 2)	10 Years (8 + 2)
Shortfall/Excess	(-)11,88,842.42	(+)11,98,000.18
Net Export Surplus after Clubbing		(+)9,157.76

ii. The firm has further stated that there was a shortfall in fulfilling the EO under Authorization No. 0230006421, the excess export under Authorization No. 0230006848, when clubbed in accordance with Para 5.18 of HBP 2009-14, results in a net excess of USD 9,157.76

iii. The firm has also stated that Para 5.27 of HBP 2015-20 and Para 5.25 of HBP 2023 also allow for such applications for clubbing and redemption even after expiry of EO period, provided the Authorizations are from the same policy period

b. Condonation of non-mentioning of License No & date in the Shipping Bills

i. The firm has requested for application of Policy Circular 7 dated. 11.07.2002 towards condonation of non-mentioning of License No & date in the Shipping Bills, in case of Third party Exports made by the firm under relaxation of Policy and Procedure.

ii. The firm has also stated that in all their Third Party Exports cases they have met the above conditions as given under PC 7 dated 11.07.2002 except the absence of licence No. and date.

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 condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided to accede to the request and **remand** the case back to RA. RA may decide the case in terms of procedure prescribed in Policy Circular No. 07 dated 11.07.2002.

Case No- 59: Aditya Birla Real Estate Limited, Kolkata HQREPCGPRAPP00001400AM26

Subject: Request for

i. **Condonation of delay in submission of request for clubbing of EPCG Authorizations**

ii. **Condonation of non- mentioning of License No & date in the Shipping Bills (under Policy Circular 7 dated 11.07 .2002) in case of Third-party Exports made by the company**

In respect of EPCG Authorizations Nos. 0230004945 dated 16.02.2010 and 0230005402 dated 21.06.2010 under 03% Concessional Duty.

a. Clubbing of EPCG Authorizations

i. The firm has stated that had obtained the following 3% Concessional Duty EPCG Authorizations issued under the Foreign Trade Policy 2004-09 and 2009-14. The details of the shortfall/surplus in EO is as under:

Particulars	EPCG Authorization No. 0230004945	EPCG Authorization No. 0230005402
Date of Issue	16.02.2010	21.06.2010
Duty Saved Value (Rs.)	3,22,53,888.79	2,42,81,234.40
EO (USD)	55,37,148.29	40,59,558.52
Actual Export (USD)	54,66,250.68	48,70,220.21
Shortfall/Excess (USD)	(–)70,897.61	(+)8,10,661.69

ii. The firm has further stated that after clubbing both EPCG Authorizations, as per Para 5.18 of HBP 2009-14, they have achieved an excess export of USD 7,39,764.08, thereby fulfilling the combined EO

iii. The firm has also stated that the clubbing application was submitted after the final expiry of the EO period, i.e., on 16.07.2021. The firm requested for condonation of the delay in submission of the clubbing and redemption request under Para 2.59 of HBP 2023, which provides for relaxation in policy/procedural requirements in deserving cases

b. Condonation of non- mentioning of License No & date in the Shipping Bills

i. The firm has requested for application of Policy Circular 7 dated. 11.07.2002 towards condonation of non-mentioning of License No & date in the Shipping Bills, in case of Third party Exports made by the firm under relaxation of Policy and Procedure.

ii. The firm has also stated that they have also made Third Party Exports as per provisions of Para 5.10 of HBP, 2015-20. However, in certain Shipping Bills, EPCG Licence No. and date were inadvertently not mentioned, although the name of the Supporting Manufacturer / EPCG Licence Holder and Third Party Exporter is clearly stated in the said Shipping Bills.

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 condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided to accede to the request and **remand** the case back to RA. RA may decide the case in terms of procedure prescribed in Policy Circular No. 07 dated 11.07.2002.

Case No- 60: Aditya Birla Real Estate Limited, Kolkata HQREPCGPRAPP00001401AM26

Subject: Request for Condonation of delay in submission of request for clubbing of EPCG Authorizations, in respect of EPCG 2 Authorizations Nos. 0230004818 dated 12.01.2010 and 0230005202 dated 03.05.2010 under 03% Concessional Duty.

i. The firm has stated that had obtained the following 3% Concessional Duty EPCG Authorizations issued under the Foreign Trade Policy 2009-14. The details of the shortfall/surplus in EO is as under:

Particulars	EPCG Authorization No. 0230004818	EPCG Authorization No. 0230005202
Date of Issue	12.01.2010	03.05.2010
Duty Saved Value (INR)	20,28,717.04	80,76,755.33
EO (USD)	3,43,850.34	14,07,713.34
Actual Export Achieved (USD)	5,85,678.31	11,73,411.07
Excess/(Shortfall) (USD)	(+) 2,41,827.97	(–) 2,34,302.27

ii. The firm has further stated that there is excess export of USD 2,41,827.97 under EPCG Authorization No. 0230004818, and a shortfall of USD 2,34,302.27 under EPCG Authorization No. 0230005202. Therefore, upon clubbing both the Authorizations as per the provisions of Para 5.18 of HBP, 2009-14, there remains a net excess of USD 7,525.70, fully satisfying the cumulative EO

iii. The firm has also stated that the both the above-mentioned EPCG Authorizations were issued under the same policy period and are thus eligible for clubbing even after expiry of their respective E.O. periods, as per the provisions of Para 5.27 of HBP, 2015-20 and Para 5.25 of HBP, 2023.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 61: Aditya Birla Real Estate Limited, Kolkata HQREPCGPRAPP00001402AM26
Subject: Request for

i. **Condonation of delay in submission of request for clubbing of EPCG Authorizations**

ii. **Condonation of non- mentioning of License No & date in the Shipping Bills (under Policy Circular 7 dated 11.07 .2002) in case of Third-party Exports made by the company**

iii. **Allow Shipping Bills to be considered towards fulfillment of EO against EPCG Authorization No. 0230003770 dated. 12.11.2008 towards fulfillment of EO**

In respect of 3 EPCG Authorizations Nos. 0230003646 dated 17-09-2008, 0230003770 dated 12-11-2008, and 0230003851 dated 03-12-2008 under 03% Concessional Duty.

a. Clubbing of EPCG Authorizations

i. The firm has stated that had obtained the following 3% Concessional Duty EPCG Authorizations issued under the Foreign Trade Policy 2004-09. The details of the shortfall/surplus in EO is as under:

S. No.	EPCG Authorization No.	Date of Issue	Duty Saved Value (INR)	EO (USD)	Actual Export (USD)	Surplus/Shortfall (USD)
1	0230003646	17.09.2008	75,698,292.23	13,841,973.43	17,050,008.27	Surplus: 3,205,505.18
2	0230003770	12.11.2008	157,554,457.27	25,008,644.01	20,175,850.57	Shortfall: 4,832,793.44
3	0230003851	03.12.2008	44,364,728.56	7,042,020.40	8,727,442.41	Surplus: 1,685,422.04

ii. The firm has further stated that after clubbing of all three EPCG Authorizations in terms of Para 5.18 of HBP 2009-14, the overall EO has been fully met, with a net excess of USD 58,133.78. The EO period for all the above Authorizations (8+2 years) had expired by 2018, and the clubbing application was submitted on 23.07.2021, i.e., after the final expiry of the E.O. period

iii. The firm has also stated that Para 5.27 of HBP 2015-20 and Para 5.25 of HBP 2023-28 also allow for such applications for clubbing and redemption even after expiry of EO period, provided the Authorizations are from the same policy period

b. Condonation of non- mentioning of License No & date in the Shipping Bills

i. The firm has requested for application of Policy Circular 7 dated. 11.07.2002 towards condonation of non-mentioning of License No & date in the Shipping Bills, in case of Third party Exports made by the firm under relaxation of Policy and Procedure.

c. Shipping Bills to be considered towards fulfillment of EOi. The firm has stated that the statement of specific exports made by them also includes 28 Shipping Bills (with a combined FOB value of USD 1,949,687.75), which were erroneously declared under EPCG Authorization No. 0230004797 dated 04.01.2010 at the time of shipment documentation. This occurred due to a miscalculation on their part in assessing the actual EO under the said EPCG License. However, they confirm that these 28 Shipping

Bills were not considered towards fulfillment of EO for EPCG Authorization No. 0230004797. In fact, the said Authorization has already been submitted for redemption separately, excluding the above-mentioned 28 Shipping Bills.

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 condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

In respect of 2nd request: The Committee deliberated upon the case and decided to accede to the request and **remand** the case back to RA. RA may decide the case in terms of procedure prescribed in Policy Circular No. 07 dated 11.07.2002.

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 consideration of wrong mention of EPCG Authorization number towards fulfillment of Specific EO in respect of EPCG Authorization No. 0230003770 dated. 12.11.2008 subject to the conditions that the EPCG authorization number mentioned on these Shipping Bills have not been considered against EO fulfilment of EPCG Authorization No. 0230004797 dated 04.01.2010, there is no double counting of exports and payment of a composition fee of Rs. 200/- per ARE/Shipping Bill is made by the firm.

This has the approval of DG, DGFT.

<u>Case No- 62: M/s Savitri Weaving, Surat</u>
<u>HQREPCGPRAPP00001379AM26</u>

Subject: Request for Condonation of delay in submission of Clubbing of EPCG Authorization in respect of EPCG Authorizations No. 5230015674 dated 10.12.2014 and 5230011803 dated 28.05.2013 under zero Concessional duty.

In support of the request, the firm has submitted that:

i. EPCG License No. 5230015674 dated 10.12.2014 was extended up to 10.12.2022 and EPCG License No. 5230011803 dated 28.05.2013 which was extended up to 28.05.2027. They have applied for Redemption considering clubbing of both the authorizations on 21.03.2023, wherein EO was fulfilled well within the extended time period and validity of both licenses i.e. 10.12.2022 & 28.05.2021.

ii. They had applied for redemption of EPCG Authorisation considering Clubbing of both EPCG on 21.03.2023. RA, Surat has raised query relating to provisions of Clubbing as per para 5.18 of HBP 2009-14, wherein it is mentioned that *"No clubbing would be permitted after expiry of EOP."* Therefore, the firm request to regularization of Clubbing of EPCG Authorization No. 5230015674 & 5230011803.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 63: Manico Minerals International Private Limited, Mumbai HQREPCGPRAPP00001382AM26</u>

Subject: Request for EOP Extension for 2 Years beyond in respect of EPCG Authorization No. 0330043910 dated 11.03.2016 under zero Concessional duty.

The firm has submitted that:

i. They have obtained EPCG Authorization for export of Silica Sand. The EO to be fulfilled in terms of value is Rs. 8,46,90,443.96 / US$ 12,64,980.49 in proportionate to the actual duty saved on imports of Rs. 1,41,15,073.99.
ii. They faced difficulties in production of the export product "Silica Sand" due to non-availability of the main raw material "Raw Silica Sand" from sources nearby to the factory location, as the raw material was mining product, and all the export order were subsequently cancelled and therefore they could not fulfil the EO.
iii. The imported Capital Goods is for production processes such as Crushing, Grinding, Milling, Screening, etc. of mining products and can be used for production of any other mining product, they applied for addition of new export product "Bentonite" (HS Code 25081090) in the EPCG authorization in Oct, 2021 and got the approval from DGFT RA Mumbai in Nov, 2021.
iv. They could not fulfil the EO till FY 2021-2022 due to constraints of business all over the world on account of Covid Pandemic and abrupt & sharp increase in ocean freight to all the export destinations.
v. The took one extension of EO period for 1 Year and 6 Months from RA, Mumbai in Feb, 2022 for extension from 11.03.2022 up to 11.09.2023 with 10% enhancement in EO. They also took EO extension for Block I EO period from DGFT HQ / DGFT RA Mumbai in Apr 2022 with payment of composition fees of Rs. 1,56,151.00/-. The revised EO to be fulfilled is Rs. 10,51,90,681.20/ US$ 15,71,182.69.
vi. They could not fulfil EO further, due to varied parameters required for performance of their product as per various end use applications. The performance of the export product "Bentonite" is heavily influenced by its Technical Parameters primarily those related to its chemical and physical properties. Also, the export product has different Technical Parameters based on end use applications for various industries like (i) Drilling (ii) Construction (iii) Personal Care & Cosmetics (iv) Agriculture (v) Food Processing (vi) Environmental Applications, etc.
vii. The firm request 2 Years Extension in EOP to enable them fulfil the exports in consideration of (a) already in hand sufficient export orders to meet the entire value of EO shortfall (b) investments done to meet the technical parameters to get more export orders and earn foreign exchange and (c) recover from financial constrains faced in last 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 Condonation of delay in approaching RA for EO extension for 2 years (two extensions of one year each). This shall be subject to payment of composition fee as per policy provisions 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.

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

Case No- 64: M/s Tropical Granites, Cochin
HQRPRCAPPLY00000699AM26

Subject: Request for Procedural Lapse of non-mentioning EPCG Authorization Number in the Shipping Bills & Clubbing of all 4 licenses in respect of EPCG Authorizations No. 5330000852 dated 25.08.2004, 5330000786 dated 29.09.2003, 5330000897 dated 09.02.2005 & 5330000936 dated 23.09.2005 under 03% Concessional Duty.

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

i. They have obtained the above 4 EPCG licenses from RA, Trivandrum. Now RA, Cochin for export of Rough Granite Dimensional Blocks.
ii. The firm has stated that the problems faced by them have already been taken note by the PRC that granted waiver in AEO fully. *(In PRC Meeting No.11AM25 held on 25.07.2024 vide Case No. 02 issued from F.No.HQREPCGPRAPP00000032AM25)*.They had fulfilled the EO inspite of several problems as noted by the PRC while waiving of the Annual Average EO. Since they had fulfilled EO in excess, they have not availed the benefit of reduced EO @ 75% as per para 5.04 (c) of FTP.

2. The firm has further stated that all the 54 Shipping Bills are direct exports. In these Shipping Bills their IEC number and the name of their firm are endorsed excepting EPCG Licenses. This mistake is due to lack of knowledge 20 years back in the manual environment amidst several political, union and stoppage notices faced by them as noted by the PRC in its meeting dated 25.07.2024.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided to accede to the request and **remand** the case back to RA. RA may decide the case in terms of procedure prescribed in Policy Circular No. 07 dated 11.07.2002.

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 condone the delay for applying for clubbing of EPCG Authorizations and consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

*****

[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. 01/36/218/11/AM-26/EPCG]