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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 20.06.2023 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 07AM24 held on 20.06.2023

The following members were present in the meeting:

- | | |
|-----------------------|------------|
| 1. Shri S.B.S. Reddy | Addl. DGFT |
| 2. Shri Hardeep Singh | Addl. DGFT |
| 3. Shri AkashTaneja | Addl. DGFT |
| 4. Shri Anil Aggarwal | Addl. DGFT |
| 5. Dr. S.K. Bansal | Addl. DGFT |
| 6. Shri S.C. Agarwal | Addl. DGFT |

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

S. No	Name of the firm	Case No.
1.	M/s. Bharat Heavy Electrical Limited, Delhi	1-2
2.	M/s. Top Light Textiles Pvt. Ltd., Triupur	3
3.	M/s. Betul Oil Ltd., Mumbai	4
4.	M/s. Oppo Mobiles India Pvt. Ltd., Gurgaon	5
5.	M/s. Mew Electricals Ltd, Vadodara	6
6.	M/s. Colorcon Asia Pvt. Ltd., Goa	7
7.	M/s. Goa Ship Yard Ltd., Goa	8
8.	M/s. MantramTechnofab Pvt. Ltd., Barwani, M.P.	9
9.	M/s. M. Lakhamshi & Co., Mumbai	10
10.	M/s. Vishindas Holaram, Mumbai	11
11.	M/s. Electroforce India Pvt. Ltd., Thane	12
12.	M/s. Undercarrige and Tractor Parts Pvt. Ltd., Mumbai	13
13.	Karamtara Engineering Pvt. Ltd., Mumbai	14
14.	M/s. Emerson Electric Company (India) Pvt. Ltd., Nashik	15-16
15.	M/s. Mealdom LLP, Gurgaon	17

Case No. 01 M/s. Bharat Heavy Electrical Limited, Delhi

F.No.HQRPRCAPPLY00003214AM23

Meeting No.07/AM24 held on 20.06.2023

Subject: To consider the export made before the date of issue of Advance Authorization No.0410124434 dated 27.05.2011.

Applicant's statement: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.06.2023. Shri Angshuman Mukherjee, Ms. N. Nithya and Ms. P. Jayalakshmi are Authorized Representatives appeared on behalf of the firm and made the following submissions:

This is a defer case of PRC Meeting No. 25/AM23 dated 28.12.2022 (Case No.03) wherein Committee decided to defer the case. The applicant stated that they have obtained the subject authorization for importing materials for execution of the Vallur SG 1*500MW Thermal Power Plant. The order is regarded as Deemed Export in terms of para 8.2(g) of FTP 2009-14. The Norms were ratified by Norms Committee as per Meeting No.18/80-ALC2/2011 dated 29.11.2011. The products are manufactured and supplied to site inline with the L2 schedule of the project. License for the item envisaged for Imports is obtained at a much later date by which time they would have already supplied the foundation materials/supporting structures/other materials to site and only subsequently the imported materials are received. Those product for which the imported materials are used, are manufactured and supplied to the site. It is, therefore, impractical to commence the supply only after the date of issue of Import License. The contract period is 42 months from the date of letter of awards (28.07.2009). Structure erection starts from bottom to top whereas pressure parts erection starts from top to bottom as it is supported with the help of hangers and supports from top. Most of import materials are used for manufacture and supply of pressure part components. Some components are used as such in the project site during erection. Hence, they are requesting to consider the export made before the date of issue of subject Advance Authorization towards fulfilment of EO.

Decision: The Committee heard and examined the case on the basis of justification submitted by the applicant and discussed the matter at length. It was observed that Export/ supplies made before the date of issue of subject Advance Authorization cannot be counted towards fulfilment of EO. During the personal hearing the applicant also submitted that entire import has been accounted for in the supplies made and value addition has already been achieved. The supply made prior to date of application was from indigenous source material and no benefit under Advance Authorisation was taken on the same from the foregoing. The Committee was of the view that the firm has faced genuine hardship which was beyond their control. Accordingly, the Committee decided that the concerned RA may verify the facts regarding no benefit under FTP/ drawback having been taken on the indigenously sourced material; full accountability of import in the deemed export made after issue of subject Authorisation; and achievement of minimum value addition. Thereafter RA may process the case for closure on the basis of the deemed export made after issue of authorization along with accountability of imports. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Chennai)

Case No. 02 M/s. Bharat Heavy Electrical Limited, Delhi

F.No.HQRPRCAPPLY00003215AM23

Meeting No.07/AM24 held on 20.06.2023

Subject: To consider the export made before the date of issue of Advance Authorization towards fulfilment of EO of Advance Authorization No.0410112741 dated 24.03.2010.

Applicant's statement: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.06.2023. Shri Angshuman Mukherjee, Ms. N. Nithya and Ms. P. Jayalakshmi are Authorized Representatives who appeared on behalf of the firm and made the following submissions:

This is a defer case of PRC Meeting No. 25/AM23 dated 28.12.2022 (Case No.02) wherein Committee decided to defer the case. The applicant stated that they have obtained the subject authorization for importing materials for execution of NTPL Tuticorin, Tamil Nadu State – 2x500=1000 MW. The order from NLC is regarded as Deemed Export in terms of para 8.2(g) of FTP 2009-14. The norms were ratified by Norms Committee as per meeting No.31/11 dated 16.11.2010. The Thermal Power Projects are executed over a period of 36 to 48 months. After receipt of order, foundation structural and other structural components like column and other associated components are supplied which are indigenous inputs. Import materials are mostly used in Pressure Part application whose materials and quantum can be arrived after detailed engineering and analysis. Thus, applications for Advance Authorisation are filed after detailed engineering. By the time, indigenous materials are dispatched to site for erection and start of execution of project at project site to meet their project schedule. The contract period is 42 months and 47 months from the date of letter of ward (28.01.2009). The indigenous and import material weight declared for 2 sets in the application is 13370.24 MTs and 31599.38 MTs respectively. Most of the import materials (raw materials, consumables & components) are used for manufacture and supply of pressure part components along with indigenous components. Some components are used as such in the project site during erection. Hence, they are requesting to consider the export made before the date of issue of subject Advance Authorization towards fulfilment of EO.

Decision: The Committee heard and examined the case on the basis of justification submitted by the applicant and discussed the matter at length. It was observed that Export/ supplies made before the date of issue of subject Advance Authorization cannot be counted towards fulfilment of EO. During the personal hearing the applicant also submitted that entire import has been accounted for in the supplies made and value addition has already been achieved. The supply made prior to date of application was from indigenous source material and no benefit under Advance Authorisation was taken on the same from the foregoing. The Committee was of the view that the firm has faced genuine hardship which was beyond their control. Accordingly, the Committee decided that the concerned RA may verify the facts regarding no benefit under FTP/ drawback having been taken on the indigenously sourced material; full accountability of import in the deemed export made after issue of subject Authorisation; and achievement of minimum value addition. Thereafter RA

may process the case for closure on the basis of the deemed export made after issue of authorization along with accountability of imports. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.
(Action: Applicant/RA-Chennai)

(Action: Applicant/RA-Chennai)

Case No. 03 M/s. Top Light Textiles Pvt. Ltd., Triupur

F.No.HQRPRCAPPLY00004154AM23

Meeting No.07/AM24 held on 20.06.2023

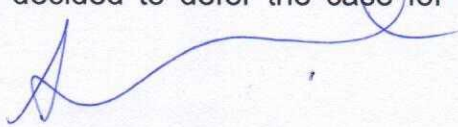
Subject: To allow 100% alternate export product of same sector i.e. cotton made-ups, cotton bags and fabrics to fulfil export obligation against 6 EPCG Authorization No.(i) 3230012599 dated 29.09.2008, (ii) 3230012601 dated 29.09.2008, (iii) 3230014582 dated 16.03.2010, (iv) 3230012600 dated 29.09.2008, (v) 3230014036 dated 24.11.2009 and (vi) 3230014983 dated 02.06.2010.

Applicant's statement: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.06.2023. Mr. Sasivarnan, Director is Authorized appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No. 16/AM23 dated 28.10.2022 (Case No.58) wherein Committee rejected the case. Now the applicant stated that the company was initially incorporated by the then Directors viz. Mr. KGS Pillai, Mrs. Sujatha Pillai and Mr. Somasekaran Pillai. As the company has become sick and indebted with huge credit liability they happen to take over the said Spinning Unit in the year 2016. On negotiation with the then Directors and after verifying all the outstanding dues to the bankers and also the creditors they have paid all the dues to the bank initially and taken over the company and have started weaving unit and stitching unit in the said company and started manufacturing power loom grey fabrics and also made ups. Their request for alternative product for fulfilment of EO has been rejected as no cogency with the request and documents produced. They could not get feasible export orders for cotton yarn that they manufactured in the spinning unit out of imported machineries under EPCG Scheme. As the EOP was nearing completion they had fulfilled the rest of the EO portion also by exporting Fabrics and Made ups. Due to raw cotton and yarn price fluctuation they could not materialize the yarn export orders in fulfilment of EO by exporting Cotton Yarn. Hence they are requesting to allow post facto permission to consider the export effected (Direct Export/Third party Export) for closure of the authorization.

Decision: The Committee heard and went through the statement made by the applicant and discussed the matter at length and it decided to defer the case for further examination.

(Action: PRC)



Case No. 04 M/s. Betul Oil Ltd., Mumbai

F.No.01/60/162/189/AM18/PRC

Meeting No.07/AM24 held on 20.06.2023

Subject: Revalidation of 5 Advance Authorization No.(i) 31002899 dated 22.12.1998, (ii) 2313378 dated 22.12.1998, (iii) 31002874 dated 07.12.1998, (iv) 03028241 dated 01.03.1999 and (v) 2313379 dated 22.12.1998.

Decision:

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 26.06.2023, but due to link failure the Committee decided to defer the case.

(Action: PRC/Applicant)

Case No. 05 M/s. Oppo Mobiles India Pvt. Ltd., Gurgaon

F.No. HQRPRCAPPLY00004286AM23

Meeting No.07/AM24 held on 20.06.2023

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

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 28.12.2022, but due to link failure the Committee decided to defer the case.

(Action: PRC/Applicant)

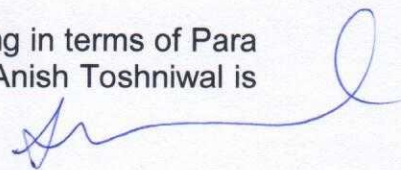
Case No. 06 M/s. Mew Electricals Ltd, Vadodara

F.No. HQRPRCAPPLY00004286AM23

Meeting No.07/AM24 held on 20.06.2023

Subject: Relaxation of payment of composition fee in view of para 4.49 of HBP 2015-20 in respect of Advance Authorisations No.3410045430 dated 09.09.2019, 3410045431 dated 09.09.2019, 3410045451 dated 11.09.2019, 3410045452 dated 11.09.2019, 3410045737 dated 24.12.2019, 3410045851 dated 07.02.2020, 3410045958 dated 17.03.2020, 3410046129 dated 09.06.2020, 3410046142 dated 15.06.2020, 3410046143 dated 15.06.2020.

Applicant's statement: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.06.2023. Shri Anish Toshniwal is



Authorized Representative who appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No. 26/AM23 dated 03.01.2023 (Case No.54) wherein Committee rejected the case. Now the applicant stated that they have completed EO in terms of Qty. And value but due to 50% increase in purchase price of raw material and input, they could not utilize CIF quantity endorsed in the license. So to utilize the CIF qty they have to apply for enhancement in CIF value and quantity and after enhancement they have procured the balance CIF qty. The total amount of composition fee payable is Rs. 45,00,410/- which is effecting their company financially and they are operating on a very thin margin especially in this pandemic time. Hence they are requesting to allow relaxation of payment of composition fee in view of para 4.4.49 HBP in respect of subject licenses.

Decision: The Committee heard and examined the case on the basis of justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No. 26/AM23 dated 03.01.2023 (Case No.54).

(Action: Applicant)

Case No. 07 M/s. Colorcon Asia Pvt. Ltd., Goa

F.No. HQRPRCAPPLY00004351AM23

Meeting No.07/AM24 held on 20.06.2023

Subject: Regularisation of export towards fulfilment of EO against Advance Authorisation No.1710006604 dated 24.04.2017.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.06.2023, but due to link failure the Committee decided to defer the case.

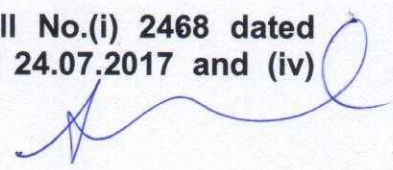
(Action: PRC/Applicant)

Case No. 08 M/s. Goa Ship Yard Ltd., Goa

F.No. HQRPRCAPPLY00004640AM23

Meeting No.07/AM24 held on 20.06.2023

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



Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.06.2023, but due to link failure the Committee decided to defer the case.

(Action: PRC/Applicant)

Case No. 09 M/s. MantramTechnofab Pvt. Ltd., Barwani, M.P.

F.No. HQRPRCAPPLY000004647AM23

Meeting No.07/AM24 held on 20.06.2023

Subject: Acceptance of 2 S/Bills of Third Party export towards EODC for Advance Authorisation No.5610004365 dated 05.08.2014.

Applicant's statement: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.06.2023. Shri Amit Pare, Sr. Manager Authorized Representative who appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No. 26/AM23 dated 03.01.2023 (Case No.57) wherein Committee rejected the case. The applicant now stated that out of total 6 shipments made by them under the above license towards fulfilment of EO, two shipments were supposed to be third party exports. The supplies were to be made to the ultimate exporter M/s. Red Chilli for further physical exports directly by them in their name. However, due to an oversight the CHA inadvertently, filed the shipping documents in their name instead of filing same in the name of actual exporter (Red Chilli). Accordingly, the shipments was allowed by the customs, and final shipping bill was issued by the customs authority in their name, whereas these should have been in the name of actual exporters M/s. Red Chillibut the B/L was issued by the shipping line in the name of M/s Red Chilli, Bangalore, who ultimately received the export realization in FEE in their name. M/s Red Chilli transferred the money in their account but in INR. In this situation the eBRCs could not be issued and uploaded by either bank of firm or M/s Red Chilli. In absence of eBRCs of above two shipping bills they are not able to get the above authorization redeemed. Hence, they are requesting for acceptance of two S/Bills of Third party export towards discharge of Export obligation for Advance Authorisation subject license.

Decision: The Committee heard and reviewed the case on the basis of statement made by the applicant and discussed the case at length and found no merit in the request of the firm. Accordingly, it **decided to maintain rejection of the earlier decision of PRC in its Meeting No. 26/AM23 dated 03.01.2023 (Case No.57).**

(Action: Applicant)

Case No. 10 M/s. M. Lakhamshi & Co., Mumbai

F.No. HQRPRCAPPLY000000022AM24

Meeting No.07/AM24 held on 20.06.2023



Subject: Extension of EOP against Advance Authorization No.0310827126 dated 19.02.2019.

Applicant's statement: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.06.2023. Shri Sanjiv Samla and Mr. Patel Authorized Representatives appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No. 35/AM23 dated 16.03.2023 (Case No.01) wherein Committee rejected the case. The applicant stated that they entered into a contract with their buyer M/s. Three Suns Ltd., Moscow and they were ready with the shipment and wanted confirmation from buyer and on the same day by return mail they were inform that the buyer's Customs takes 1-2 months to clear the cargo that effect more cost therefore the order was cancelled. Unfortunately due to Covid-19 situation most of their export orders were cancelled and they have already suffered heavy losses. They were not able to find an alternate buyer even at a discounted price level. Thereafter during Covid-19 situation not a single buyer was willing to buy this product being Agro based hence they could not fulfil the EO. Now they have procure an export order and they are 100% sure that they could definitely full the EO on prorata basis as per actual import. Hence they are requesting to allow extension of EOP against subject license.

Decision: The Committee heard and discussed the case on the basis of submission made by the firm and in view of justification provided by the firm it decided to club only 3 advance authorisations No.0310827126 dated 19.02.2019, 0310826106 dt 02.01.2019 and 0310834604 dt 03.02.2020 and allow extension of EOP for a further period of 3 months from the date of endorsement, subject to payment of composition fees as per policy provisions. The committee did not accede the request of the firm to allow EOP extension against Advance Authorisation no.0310807416 dated 26.08.2017 and directed to get the case regularized as per HBP by paying duty with interest. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 11 M/s. VishindasHolaram, Mumbai

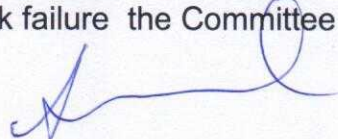
F.No. HQRPRCAPPLY000003899AM23

Meeting No.07/AM24 held on 20.06.2023

Subject: Condonation of procedures lapse of not mentioned of EPCG license no & file no on EDI shipping bill relating to export affected for fulfilment of EO.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.06.2023, but due to link failure the Committee decided to defer the case.

(Action: PRC/Applicant)



Case No. 12 M/s. Electroforce India Pvt. Ltd., Thane

F.No. HQRPRCAPPLY000000022AM24

Meeting No.07/AM24 held on 20.06.2023

Subject: Extension of EOP against EPCG Authorization no. 0330028528 dt.01.02.2011.

Decision: The case was withdrawn.

(Action: Applicant)

Case No. 13 M/s. Undercarrige and Tractor Parts Pvt. Ltd., Mumbai

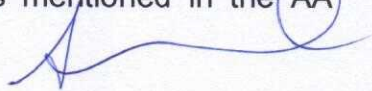
F.No. HQRPRCAPPLY000000087AM24

Meeting No.07/AM24 held on 20.06.2023

Subject: Request for considering the Exports made with same HS code and export item description as mentioned in the Advance Authorization towards fulfilment of EO against 4 Advance Authorization (1) 0310813834 dated 07.06.2017, (2) 0310819089 dated 12.02.2018, (3) 0310819417 dated 26.02.2018, (4) 0310821206 dated 24.05.2018 for regularization and closer.

Applicant's statement: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.06.2023. Shri A.L. Patil and Shri Sujit Authorized Representatives appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No. 23/AM23 dated 20.12.2023 (Case No.03) wherein Committee rejected the case. Now they have stated the raw material namely hot rolled steel bar and components imported under the subject license has been utilised for manufacturing of the export items. Due to Covid-19 pandemic situations and non-availability of proper manpower at their end as well as in the office of RA Mumbai, they were not in a position to get the extension for the above AAs. Also the new online system introduced by DGFT which was not working properly in the initial stage has added their problems to get extension. They explained their overseas client to hold the exports till they get EOP extension, but they insisted on supplying the material as per their schedule. The company had no choice but to export to the customer. They have tried to mention their AA nos. On the s/bills but customs system did not allow to do so. During all these period of about 2 years, they were forced by their customer to continue exports as they were not in position to wait any more. After finishing the stock of raw material and components imported under above referred AAs they have cancelled their orders for the part numbers under the above AAs. Hence they are requesting to allow exports made with same HS Code and export item description as mentioned in the AA towards fulfilment of EO against above subject licenses.



Decision: The Committee heard and examined the statements made by the applicant and discussed the matter at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it **decided to maintain rejection of the earlier decision of PRC in its Meeting No. 23/AM23 dated 20.12.2023 (Case No.03).**

(Action: Applicant)

Case No. 14 Karamtara Engineering Pvt. Ltd., Mumbai

F.No. HQRPRCAPPLY00004603AM23

Meeting No.07/AM24 held on 20.06.2023

Subject: Request for condonation of 30 days time period for submission to RA for endorsement of Revalidation for Advance Authorization Nos. 0310821301 dated 29.05.2018.

Applicant's statement: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.06.2023. Shri Sunil Rastagi and Sanjay Salvi Authorized Representatives appeared on behalf of the firm and made the following submissions:

This is review case of PRC Meeting No. 01/AM24 dated 24.04.2023 (Case No.19) wherein Committee rejected the case. The applicant stated that they have fulfilled the EO 100% quantity and value wise to the quantum of 21502.29 MT between the period 13.08.2018 to 27.03.2019 within the stipulated initial 18 months licensing period. The total raw material consumed / to be imported against to total exported quantity was 26763.98 MT. Due to non-availability of the requisite quality raw material in overseas market, required raw material was sourced from existing stock. Also substantial quantity of raw material had to be sourced from indigenous market at higher rates as the export orders had to be fulfilled within the time line set by the overseas buyer, causing major financial loss which resulted in export being made under loss. Non availability of the requisite quality raw material in overseas market was to such extent that even after fulfilling the entire EO they were unable to import for a complete whole one year after completion of EO and their first import consignment cleared against the said license on 02.03.2020. Due to the unfortunate lapse of 4 months time period at RA Mumbai they were unable to utilize the revalidation granted earlier. On receipt of the formal revalidation on 15.07.2021 they once again initiated the process of procuring the material from their overseas suppliers but then this time their suppliers were not in a position to oblige, due to slow production at their end due to Covid-19. Hence they are requesting to allow condonation of 30 days time period for submission to RA for endorsement of revalidation for subject license.

Decision: The Committee heard and went through the justification made by the firm and discussed the matter at length and observed there is merit in the case. The Committee decided to waive the condition of 30 days from the date of uploading of the minutes of meeting to approach RA, which was imposed vide PRC Meeting

No.05AM23 dated 24.05.2022 (Case No.21).This is subject to payment of composition fee of Rs.1,00,000/-(one lakh). The other terms and conditions of PRC Meeting No.05AM23 dated 24.05.2022 shall remain same. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 15 M/s. Emerson Electric Company (India) Pvt. Ltd., Nashik

F.No. HQRPRCAPPLY000000174AM24

Meeting No.07/AM24 held on 20.06.2023

Subject: Revalidation of MEIS Scrip No.0319261107 dated 27.11.2019.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.06.2023, but due to link failure the Committee decided to defer the case.

(Action: PRC/Applicant)

Case No. 16 M/s. Emerson Electric Company (India) Pvt. Ltd., Nashik

F.No. HQRPRCAPPLY000000173AM24

Meeting No.07/AM24 held on 20.06.2023

Subject: Revalidation of MEIS Scrip No.0319269837 dated 09.01.2020.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.06.2023, but due to link failure the Committee decided to defer the case.

(Action: PRC/Applicant)

Case No. 17 M/s. Mealdom LLP, Gurgaon

F.No. HQRPRCAPPLY000004604AM23

Meeting No.07/AM24 held on 20.06.2023

Subject: Request for Change the export item from "food product" to "food service" against EPCG Authorization nos. 0530165501 dated 29.07.2015 and 0530166213 dated 02.11.2015 under 0 % concessional duty.

Applicant's statement: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 20.04.2023 Shri Deepak

KumarKhanna, GM Commercial Affairs) and Mr. Sunil Kumar Jaiswal (CA) Authorized Representatives appeared on behalf of the firm and made the following submissions:

This is a review case of EPCG Committee Meeting held on 15.11.2022 (Case No.51) wherein Committee reject the case. The applicant stated that they used the imported equipment for creating recipes for making consistent Indian home-style recipes by an innovative automated process, as their business model was based on individually packed low cost Indian home-style meals. Due to sudden demonetization in Nov.2016 their business completely collapsed. Despite making large investments in automated equipment and recipe development they were compelled to stop operations. Still, they succeeded in exporting technology/recipes for stabilized Indian meals using automated equipment to some interested parties in UK and USA. In the process they also fulfilled their EO although by exporting services instead of products. Hence they are requesting to allow change the export item from "Food Product" to "Food Service" against subject EPCG license.

Decision: The Committee heard and examined the statements made by the applicant and discussed the matter at length and observed that their request has been discussed in detail by the EPCG committee and has been rejected giving reasons. After discussing the matter at length, committee found no merit in it. Hence, decided to reject the request of the firm.

(Action: Applicant)

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