Date of Uploading 12/08/2022

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 02.08.2022 under the Chairmanship of Shri Santosh Kumar Sarangi Director General of Foreign Trade

Meeting No.11/AM23 held on 02.08.2022

The following members were present in the meeting:

1. Shri Vijay Kumar — Addl. DGFT
2. Shri S.B.S. Reddy — Addl. DGFT
3. Shri AkashTaneja — Addl. DGFT
4. Shri Anil Aggarwal — 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. Shree Laxmi Udyog, Jalgaon	1&2
2.	M/s. Dynamic Flow Products Pvt. Ltd., Vasai	3
3.	M/s. Alok Industries Ltd., Silvassa	4 to 7
4.	M/s. M J Biopharm Pvt. Ltd., Mumbai	8
5.	M/s. J. Duncan Healthcare Pvt. Ltd., Mumbai	9
6.	M/s. Balasore Alloys Limited, Kolkata	10&11
7.	M/s. Total Packaging Services, Daman	12
8.	M/s. Prachi Pharmaceuticals Pvt. Ltd., Mumbai	13
9.	M/s. Poddar Mercantile Pvt. Ltd., Kolkata	14
10.	M/s. Eastern Petroleum Pvt. Ltd., Mumbai	15&16
11.	M/s. Sai Impex, Mumbai	17 to 20
12.	M/s. South Kerala Cashew Exporters, Kerala	21
13.	M/s. Sreelekshmi Cashew Enterprises Pvt. Ltd., Kerala	22
14.	M/s. Gulabdas & Company, Mumbai	23
15.	M/s. Spectrum International, Maharashtra	24
16.	M/s. Adani Hazira Port Ltd., Ahmedabad	25
17.	M/s. Adani Krishnapatnam Port Ltd., Ahmedabad	26
18.	M/s. Adani Ports & Special Economic Zone Ltd., Ahmedabad	27
19.	M/s. Carbon Resources Pvt. Ltd., Kolkata	28
20.	M/s. Medicamen Biotech Ltd., Alwar	29

21.	M/s. Space Wood Furnishers Pvt. Ltd., Nagpur	30
22.	M/s. R K R Gold Pvt. Ltd., Coimbatore	31
23.	M/s. Apar Industries Limited, Mumbai	32
24.	M/s. Bharat Heavy Electricals Ltd., New Delhi	33
25.	M/s. Rukshmani Syntex Pvt. Ltd., Mumbai	34
26.	M/s. Aum Enterprises, Lucknow	35
27.	M/s. BASF India Limited, Maharashtra	36
28.	M/s. Metro Global Trade, Mumbai	37
29.	M/s. Pyro Electric Instruments Goa Private Ltd., Goa	38
30.	M/s. Indian Products Pvt. Ltd., Karnataka	39
31.	M/s. Abis Export (India0 Pvt. Ltd., Chhattisgarh	40

Case No. 01 M/s. Shree Laxmi Udyog, Jalgaon
F.no. HQRPRCAPPLY00366354AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Regularization of exports made beyond EOP against Advance Authorization No.0310836313 dated 22.05.2020 for redemption purpose.

The applicant stated that the Cargo has arrived in late November, 2020 to their factory premises due to transport bottlenecks and they were able to start the process of manufacturing in early January. Walnut is cracked manually with hands and labor based process. Machines are not effective in cracking the shells as they damage the kernel into smaller pieces which are not in demand thus not marketable. Manual cracking is a very slow process. On a day about 20-25 KGs can be cracked and cleaned by a person. Due to Covid-19 pandemic precautions and fear they could arrange /allow entry of new labor to their premises and their existing permanent 8-10 labors were put at work. They could process on an average approx. 250 KGs per day due to limited labor. Total quantity of the license was 76000 KGs which in turn required 350 days approx. They have somehow managed to process the entire quantity and have finally exported the quantity of 19615 KGs on 31.12.2021. However, customs have passed the consignment on 24.01.2022. Hence, they are requesting regularization of export made beyond EOP for redemption.

<u>Decision:</u> The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 24.01.2022 against Advance Authorisation No.0310836313 dated 22.05.2020 only for regularization purpose subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 02 M/s. Shree Laxmi Udyog, Jalgaon

F.no. HQRPRCAPPLY00366346AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Regularization of exports made beyond EOP against Advance Authorization No.0310839182 dated 28.10.2020 for redemption purpose.

The applicant stated that the Cargo has arrived in late November, 2020 to their factory premises due to transport bottlenecks and they were able to start the process of manufacturing in early January. Walnut is cracked manually with hands and labor based process. Machines are not effective in cracking the shells as they damage the kernel into smaller pieces which are not in demand thus not marketable. Manual cracking is a very slow process. On a day about 20-25 KGs can be cracked and cleaned by a person. Due to Covid-19 pandemic precautions and fear they could arrange /allow entry of new labor to their premises and their existing permanent 8-10 labors were put at work. They could process on an average approx. 250 KGs per day due to limited labor. Total quantity of the license was 76000 KGs which in turn required 350 days approx. They have somehow managed to process the entire quantity and have finally exported the quantity of 17660 KGs on 31.12.2021. However, customs have passed the consignment on 24.01.2022. Hence, they are requesting regularization of export made beyond EOP for redemption.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 24.01.2022 against Advance Authorisation No.0310839182 dated 28.10.2020 only for regularization purpose subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 03 M/s. Dynamic Flow Products Pvt. Ltd., Vasai
F.no. HQRPRCAPPLY00408116AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Extension of EOP against Advance Authorization No.0310827574 dated 08.03.2019.

This is review case of PRC meeting No.05/AM22 dated 09.07.2021 (Case No.05), wherein the Committee allow EOP extension for a further period of 6 months from the date of endorsement. The applicant stated they have completed 77% EO against the aforesaid advance authorisation within the extended period of 2nd EOP. Now they are requesting for 3rd EOP extension with the reasons that due to international market crises, inflation, Ukraine-Russia crises and various variants of Covid-19 and its pandemic situation all world is facing the oil & gas production activity had been adversely affected and demand for pup joints and NPST has gone down drastically. The customer is not in a position to buy presently. The customer wants them to wait for revival of market condition and place order thereafter. Their foreign buyer is from USA and nowadays USA is not supporting to any country. They are now getting orders. Their factory is in Vasai, Maharashtra and still facing some restriction. Their low factory production, low manpower, inadequate electricity which are still affected their production. Hence, they are requesting to allow 3rd EOP extension for further 6 months to complete their exports order and fulfil balance EO against the said advance authorisation.

Decision: The Committee reviewed and discussed the case at length and found no merit or hardship in the arguments made by the firm. Accordingly, it decided to reject the request of the firm for further EOP extension.

(Action: Applicant)

Case No. 04 M/s. Alok Industries Ltd., Silvassa
F.no. HQRPRCAPPLY00398342AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: EOP Extension against Advance Authorization No.0310801268 dated 22.12.2015.

This is review case of PRC Meeting No.21/AM21 dated 12.01.2021 (Case No.20), wherein the Committee allowed EOP extension for a period of 12 months. The applicant stated that they have been granted 12 months, however during this extended period they managed to substantially reduced the EO i.e. to the extent of more than 50%. They have already completed 42.13% EO.Balance pending EO is 57.87%. Further stated that the second and third waves of the pandemic that completely disrupted operations and export business globally, they could have, perhaps fulfilled the EO within the sanctioned EOP extension. Hence, they are requesting for an additional extension of 12 months in order to fulfil the balance obligation of the said authorisation.

Decision: The Committee reviewed and went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Hence, the Committee decided to reject the request of the applicant for further EOP extension.

(Action: Applicant)

Case No. 05 M/s. Alok Industries Ltd., Silvassa
F.no. HQRPRCAPPLY00398373AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: EOP Extension against Advance Authorization No.0310802053 dated 27.01.2016.

This is review case of PRC Meeting No.21/AM21 dated 12.01.2021 (Case No.20), wherein the Committee allowed EOP extension for a period of 12 months. The applicant stated that they have been granted 12 months, however during this extended period they managed to substantially reduced the EO i.e. to the extent of more than 50%. They have already completed 5.52% EO.Balance pending EO is 94.48%. Further stated that the second and third waves of the pandemic that completely disrupted operations and export business globally, they could have, perhaps fulfilled the EO within the sanctioned EOP extension. Hence, they are requesting for an additional extension of 12 months in order to fulfil the balance obligation of the said authorisation.

Decision: The Committee reviewed and went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Hence, the Committee decided to reject the request of the applicant for further EOP extension.

(Action: Applicant)

Case No. 06 M/s. Alok Industries Ltd., Silvassa
F.no. HQRPRCAPPLY00398328AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: EOP Extension against Advance Authorization No.0310804962 dated 25.05.2016.

This is review case of PRC Meeting No.21/AM21 dated 12.01.2021 (Case No.22), wherein the Committee allowed EOP extension for a period of 12 months. The applicant stated that they have been granted 12 months, however during this extended period they managed to substantially reduced the EO i.e. to the extent of more than 50%. They have already completed 95.14% EO.Balance pending EO is 4.86%. Further stated that the second and third waves of the pandemic that completely disrupted operations and export business globally, they could have, perhaps fulfilled the EO within the sanctioned EOP extension. Hence, they are requesting for an additional extension of 12 months in order to fulfil the balance obligation of the said authorisation.

Decision: The Committee reviewed and went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Hence, the Committee decided to reject the request of the applicant for further EOP extension.

(Action: Applicant)

Case No. 07 M/s. Alok Industries Ltd., Silvassa
F.no. HQRPRCAPPLY00398320AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: EOP Extension against Advance Authorization No.0310803240 dated 11.03.2016.

This is review case of PRC Meeting No.21/AM21 dated 12.01.2021 (Case No.19), wherein the Committee allowed EOP extension for a period of 12 months. The applicant stated that they have been granted 12 months, however during this extended period they managed to substantially reduced the EO i.e. to the extent of more than 50%. They have already completed 95% EO.Balance pending EO is 5%. Further stated that the second and third waves of the pandemic that completely disrupted operations and export business globally, they could have, perhaps fulfilled the EO within the sanctioned EOP extension. Hence, they are requesting for an additional extension of 12 months in order to fulfil the balance obligation of the said authorisation.

Decision: The Committee reviewed and went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Hence, the Committee decided to reject the request of the applicant for further EOP extension.

(Action: Applicant)

Case No. 08 M/s. M J Biopharm Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00401814AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Regularisation of export made beyond EOP against Advance Authorization No.0310816611 dated 30.10.2017.

The applicant stated that they have requested for 2nd extension of EOP to RA, Mumbai, but their request was not approved as they have been informed that the extension will be granted only for first six months. 2ndextension of six months has been objected on the ground that they had not fulfilled 50% of the exports within the initial EOP as per para 4.42. They have requested this 2nd extension to regularise their EO as they have already fulfilled their 100% EO under the said license in July, 2020 itself. The delay in completing the EO within the initial EOP was due to cancellation of the order, coupled with shutdown of production for technical upgradation in compliance with the requirements of overseas Health Authorities. Hence, they are requesting 2nd EOP extension against Advance Authorisation No.0310816611dated 30.11.2017 for six months to regularise the export.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 31.07.2020 of Advance Authorization No.0310816611 dated 30.10.2017 for regularization purpose only subject to payment of composition @ 1% per month from the expiry of EOP on unfulfilled FOB value.The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 09 M/s. J. Duncan Healthcare Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00333282AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Regularisation of export made beyondEOP against Advance Authorization No.0310774956 dated 19.03.2014.

This is review case of PRC Meeting No.09/AM20 dated 25.06.2019 (Case No.22), wherein the Committee rejected the case. The applicant stated that the authorisation was valid for 18 months whereas the export obligation period was up to 31.03.2015. The last import had been made on 19.11.2014 and the last export was made on 25.08.2015 which is within 1 year of import. Therefore extension of time for fulfilment of obligation period was needed. They have applied for EODC but received deficiency letter that the last trench of export is late by 143 days. It is also requested that PC-18 condition should be waived off as the last tranche of 10.887 KGs had already been exported and the material is not available for destruction. They are ready to pay the composition fee. Hence, they are requesting for extension of EOP against Advance Authorisation No.0310774956 dated 19.03.2014.

Decision: The Committee went through the statements made by the firm and discussed the matter at length. In view of justification provided by the firm, it decided to accede to the request and allowed EOP extension up to 25.08.2015 of Advance Authorization No.0310774956 dated 19.03.2014 for regularization purpose only subject to payment of composition @ 1% per month from the expiry of EOP on unfulfilled FOB value. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 10 M/s. Balasore Alloys Limited, Kolkata
F.no. HQRPRCAPPLY00000019AM23
Meeting No.11/AM23 held on 02.08.2022

Subject: Extension of EOP against Advance Authorization No.0210209123 dated 23.04.2019.

The applicant stated that they have obtained the subject authorisation for procurement of raw material i.e. majority LAM Code for export of HCFC. Their plant is not in operation since June 2020. However, the onset of the FY 2020-21 was catastrophic for its operations as the Covid-19 pandemic along with its frequent lockdowns resulted in the nose-diving of the ferrochrome market mainly in China, complete disruption of the supply chain, desertion by dedicated manpower, etc. Their ash-flows dried up leading to power being cut-off at their plant and the mines due to non-payment of electricity dues. This dealt a body to their operations, ultimately leading to shut their plant operations. They took several steps to set a house in order and plan a gradual revival of its operations. Further, stated that the value of unfulfilled EO is very high resulting into a very high composition fee which will be computed as per the procedure prescribed under HBP. They are in a great financial distress which will lead them to incapable to pay the required composition fee. Hence, they are requesting for extension of EOP against above advance authorisationtill 31.03.2023 to fulfil the export obligation.

<u>Decision:</u> The Committee having examined the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to allow EOP extension of Advance Authorization No.0210209123 dated 23.04.2019 for a period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted as above, on the unfulfilled FOB Value. This is last and final EOP extension. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 11 M/s. Balasore Alloys Limited, Kolkata
F.no. HQRPRCAPPLY00000020AM23
Meeting No.11/AM23 held on 02.08.2022

Subject: Extension of EOP against Advance Authorization No.0210209601 dated 09.12.2019.

The applicant stated that they have obtained the subject authorisation for procurement of raw material i.e. majority LAM Code for export of HCFC. Their plant is not in operation since June 2020. However, the onset of the FY 2020-21 was catastrophic for its operations as the Covid-19 pandemic along with its frequent lockdowns resulted in the nose-diving of the ferrochrome market mainly in China, complete disruption of the supply chain, desertion by dedicated manpower, etc. Their ash-flows dried up leading to power being cut-off at their plant and the mines due to non-payment of electricity dues. This dealt a body to their operations, ultimately leading to shut their plant operations. They took several steps to set a house in order and plan a gradual revival of its operations. Further, stated that the value of unfulfilled EO is very high resulting into a very high composition fee which will be computed as per the procedure prescribed under HBP. They are in a great financial distress which will lead them to incapable to pay the required composition fee. Hence, they are requesting for extension of EOP against above advance authorisationtill 31.03.2023 to fulfil the export obligation.

<u>Decision:</u> The Committee having examined the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to allow EOP extension of Advance Authorization No.0210209601 dated 09.12.2019 for a period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted as above, on the unfulfilled FOB Value. This is last and final EOP extension. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 12 M/s. Total Packaging Services, Daman
F.no. HQRPRCAPPLY00389908AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Revalidation of Advance Authorization No.0310833373 dated 12.12.2019.

The applicant stated that they have completed exports for quantity of 203774.205 KGs as against 200000 KGs between the period 27.01.2020 to 16.06.2020 and corresponding import entitlement increased from 210000 KGs to 213959.766 KGs. However, vide amendment sheet 1 issued on 16.12.2020 they have allowed to import 212703.93 KGs only. Further in the amended licence, 2 export products have been shown instead of 1 product mentioned in original licence. They had applied for amendment in import quantity based on proportionate exports, incorrect values have been reflected in the export/import details. The incorrect details have been transmitted to customs as per amended licence, they could not utilize the same which was beyond their control and the validity of the license has since expired on 12.06.2021. They have utilized duty paid material for exports. Hence, they are requesting for revalidation of said advance authorisation for 3 months.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310833373 dated 12.12.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 13 M/s. Prachi Pharmaceuticals Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00370445AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Revalidation of Advance Authorization No.0310802830 dated 24.02.2016.

The applicant stated that they have made complete exports under the above advance authorisation but not utilized for duty free import purpose due to some unavoidable circumstances like irregularity of staff handling this department and they obtained new Advance Authorisation No.0310824940 dated 06.11.2018 against same import and export product and utilized the import part of it in full but not made export under the same. In Advance Authorisation No.0310802830 dated 24.02.2016 they have completed export and want to club this export in Advance Authorisation No.0310824940 dated 06.11.2018 as per Para 4.47 in which 1st Authorization should be valid at the time issue of 2nd Authorization proposed for clubbed. Therefore, in order to regularize the Advance Authorisation No.0310802830 dated 24.02.2016, they are requesting to revalidate the Advance Authorisation No.0310802830 dated 24.02.2016by 30 months i.e. upto 24.08.2019.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that 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 for revalidation.

(Action: Applicant)

Case No. 14 M/s. Poddar Mercantile Pvt. Ltd., Kolkata
F.no. HQRPRCAPPLY00396547AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Revalidation of Advance Authorization No.0210209238 dated 11.06.2019.

The applicant stated that they had taken the subject advance authorisation but imports could not be completed due to Covid-19 pandemic which affected India as well as the entire world. They could weather the problems initially but during the 2nd/3rd phase, operations practically collapsed with all persons getting affected in the factory as well as the management team.Hence, they are requesting for six months revalidation of above Advance Authorization No.0210209238 dated 11.06.2019 to complete the balance imports.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of Advance Authorization No.0210209238 dated 11.06.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 15 M/s. Eastern Petroleum Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00408353AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Revalidation of Advance Authorization No.0310834957 dated 21.02.2020.

The applicant stated that they have been issued the subject authorisation for duty free import of Base Oil (Viscosity at 40 Degrees C, 40 CST Max) as against export of Light Liquid Paraffin /Light White Oil /Light Mineral Oil. However, due to Covid-19 the production of their factory was disrupted and their production was hampered for one year. Therefore they were unable to import the quantity fully. Hence, they are requesting for revalidation of above advance authorisation for a period of at least 3 months to enable them to import their balance quantity by seeing the fact that they were victim of Covid-19 pandemic.

<u>Decision:</u> The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310834957 dated 21.02.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 16 M/s. Eastern Petroleum Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00408841AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Revalidation of Advance Authorization No.0310834958 dated 21.02.2020.

The applicant stated that they have been issued the subject authorisation for duty free import of Base Oil, Paraffin Wax & Micro-Crystalline Wax, as against export of White /Yellow Petroleum Jelly. However, due to Covid-19 the production of their factory was disrupted and their production was hampered for one year. Therefore they were unable to import the quantity fully. Hence, they are requesting for revalidation of above advance authorisation for a period of at least 3 months to enable them to import their balance quantity by seeing the fact that they were victim of Covid-19 pandemic.

<u>Decision:</u> The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310834958 dated 21.02.2020 . This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 17 M/s. Sai Impex, Mumbai
F.no. HQRPRCAPPLY00376918AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Revalidation of DFIA No.0310832974 dated 25.11.2019.

The applicant stated that they are exporting textile under claim Duty Free Import Authorisation (DFIA) in terms of Para 4.25 of <u>FTP 2015-20</u>. The said DFIA was valid up to 30.11.2020 and due to unprecedented situation as a result of outbreak of Covid-19 pandemic it has become difficult for them to claim any benefit against the authorisation due to following reasons (a) The textile manufacturing activities not only across the country but globally as well, abruptly came to the grinding halt due to imposing lockdown and similar kind of restrictions imposed by the government due to outbreak of Covid-19 pandemic. Their textiles were under non essential category and labour intensive sector hence the lockdown resulted in total closure of textile sector units. (b) The above unprecedented situation caused a sharp decline in domestic demand from the retailer sector which eventually resulted into the acute recession in the economic activities in the country and importation was also adversely hit by this reasons (c) Due to the difficult situation as explained above, it was difficult to find the buyer to transfer the subject authorisations. Also the port congestions deterred the importers from committing fresh imports. (d) Most of the countries from where the textile products are imported were also reeling under Covid waves and the suppliers were also not ready to supply the goods. (e) Global container shortage also added to the importability concern and the freight charges were sometimes more than the values of goods during the Covid period. Hence, they are requesting for revalidation of above mentioned DFIA for 6 months from the date of endorsement.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of DFIA No.0310832974 dated 25.11.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 18 M/s. Sai Impex, Mumbai
F.no. HQRPRCAPPLY00376909AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Revalidation of DFIA No.0310832429 dated 24.10.2019.

The applicant stated that they are exporting textile under claim Duty Free Import Authorisation (DFIA) in terms of Para 4.25 of FTP 2015-20. The said DFIA was valid up to 31.10.2020 and due to unprecedented situation as a result of outbreak of Covid-19 pandemic it has become difficult for them to claim any benefit against the authorisation due to following reasons (a) The textile manufacturing activities not only across the country but globally as well, abruptly came to the grinding halt due to imposing lockdown and similar kind of restrictions imposed by the government due to outbreak of Covid-19 pandemic. Their textiles were under non essential category and labour intensive sector hence the lockdown resulted in total closure of textile sector units. (b) The above unprecedented situation caused a sharp decline in domestic demand from the retailer sector which eventually resulted into the acute recession in the economic activities in the country and importation was also adversely hit by this reasons (c) Due to the difficult situation as explained above, it was difficult to find the buyer to transfer the subject authorisations. Also the port congestions deterred the importers from committing fresh imports. (d) Most of the countries from where the textile products are imported were also reeling under Covid waves and the suppliers were also not ready to supply the goods. (e) Global container shortage also added to the importability concern and the freight charges were sometimes more than the values of goods during the Covid period. Hence, they are requesting for revalidation of above mentioned DFIA for 6 months from the date of endorsement.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of DFIA No.0310832429 dated 24.10.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 19 M/s. Sai Impex, Mumbai
F.no. HQRPRCAPPLY00376901AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Revalidation of DFIA No.0310833739 dated 27.12.2019.

The applicant stated that they are exporting textile under claim Duty Free Import Authorisation (DFIA) in terms of Para 4.25 of FTP 2015-20. The said DFIA was valid up to 31.12.2020 and due to unprecedented situation as a result of outbreak of Covid-19 pandemic it has become difficult for them to claim any benefit against the authorisation due to following reasons (a) The textile manufacturing activities not only across the country but globally as well, abruptly came to the grinding halt due to imposing lockdown and similar kind of restrictions imposed by the government due to outbreak of Covid-19 pandemic. Their textiles were under non essential category and labour intensive sector hence the lockdown resulted in total closure of textile sector units. (b) The above unprecedented situation caused a sharp decline in domestic demand from the retailer sector which eventually resulted into the acute recession in the economic activities in the country and importation was also adversely hit by this reasons (c) Due to the difficult situation as explained above, it was difficult to find the buyer to transfer the subject authorisations. Also the port congestions deterred the importers from committing fresh imports. (d) Most of the countries from where the textile products are imported were also reeling under Covid waves and the suppliers were also not ready to supply the goods. (e) Global container shortage also added to the importability concern and the freight charges were sometimes more than the values of goods during the Covid period. Hence, they are requesting for revalidation of above mentioned DFIA for 6 months from the date of endorsement.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of DFIA No.0310833739 dated 27.12.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 20 M/s. Sai Impex, Mumbai
F.no. HQRPRCAPPLY00376632AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Revalidation of DFIA No.0310832067 dated 07.10.2019.

The applicant stated that they are exporting textile under claim Duty Free Import Authorisation (DFIA) in terms of Para 4.25 of FTP 2015-20. The said DFIA was valid up to 31.10.2020 and due to unprecedented situation as a result of outbreak of Covid-19 pandemic it has become difficult for them to claim any benefit against the authorisation due to following reasons (a) The textile manufacturing activities not only across the country but globally as well, abruptly came to the grinding halt due to imposing lockdown and similar kind of restrictions imposed by the government due to outbreak of Covid-19 pandemic. Their textiles were under non essential category and labour intensive sector hence the lockdown resulted in total closure of textile sector units. (b) The above unprecedented situation caused a sharp decline in domestic demand from the retailer sector which eventually resulted into the acute recession in the economic activities in the country and importation was also adversely hit by this reasons (c) Due to the difficult situation as explained above, it was difficult to find the buyer to transfer the subject authorisations. Also the port congestions deterred the importers from committing fresh imports. (d) Most of the countries from where the textile products are imported were also reeling under Covid waves and the suppliers were also not ready to supply the goods. (e) Global container shortage also added to the importability concern and the freight charges were sometimes more than the values of goods during the Covid period. Hence, they are requesting for revalidation of above mentioned DFIA for 6 months from the date of endorsement.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of DFIA No.0310832067 dated 07.10.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 21 M/s. South Kerala Cashew Exporters, Kerala
F.no. HQRPRCAPPLY00398098AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Revalidation of DFIA No.1010060687 dated 16.10.2020.

The applicant stated that they cannot utilize the DFIA No.1010060687 dated 16.10.2020 within the validity period due to global price fluctuation and the Covid-19 /Omicron. During Covid-19 their factories are shut down and they had faced through very critical crises. During this time the license validity got lapsed. They are the actual user of the subject DFIAs. Further stated that it will be very helpful to them on this situation and it will support them financially to improve the exports. Hence, they are requestingfor revalidation of said DFIA for further 12 months from the date approval / endorsement of validity extension.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of DFIA No.1010060687 dated 16.10.2020 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Cochin)

Case No. 22 M/s. Sreelekshmi Cashew Enterprises Pvt. Ltd., Kerala
F.no. HQRPRCAPPLY00399784AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Revalidation of 2 DFIA No.5310019890 dated 19.11.2018 & 5310019908 dated 31.01.2019.

The applicant stated that they cannot utilize the DFIA No.5310019908 dated 31.01.2019 & 5310019890 dated 19.11.2018 within the validity period due to the heavy fluctuation in international Market price schedule. Therefore they had waited for the right time to purchases raw materials because of limitations of availability of resources. They are the actual user of the subject DFIAs. Further stated that it will be very helpful to them on this situation and it will support them financially to improve the exports. Hence, they are requestingfor revalidation of said 2 DFIAsfor further 12 months from the date approval / endorsement of validity extension.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of 2 DFIA No.5310019890 dated 19.11.2018 and 5310019908 dated 31.01.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Trivendram)

Case No. 23 M/s. Gulabdas & Company, Mumbai
F.no. HQRPRCAPPLY00402360AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Revalidation of 2 DFIA No.0310833318 dated 10.12.2019 & 0310833319 dated 10.12.2019.

The applicant stated that they have been issued DFIA No.0310833318 dated 10.12.2019 issued from file no.03/84/076/00030/AM20 and DFIA No.0310833319 dated 10.12.2019 issue from file no. 03/84/076/00031/AM20 and by RA Mumbai, Post export benefit with validity period of 1 year. However, due to Covid-19 lockdown, they cannot utilise the license. Hence, they are requesting for request for revalidation of 2 DFIA No.0310833318 dated 10.12.2019 & 0310833319 dated 10.12.2019 for a period of 6 months so that the same could be utilized.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of 2 DFIA No.0310833318 dated 10.12.2019 and 0310833319 dated 10.12.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 24 M/s. Spectrum International, Maharashtra
F.no. HQRPRCAPPLY00408983AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Permission to file TMA application for the period April 2020 to June 2020 (earlier which was applied under file no.MUMTMAAPPLY00108287AM22 with wrong period i.e. October, 2020 to December, 2020).

The applicant stated that they had applied for TMA application for export period of April, 2020 to June, 2020 (File no.MUMTMAAPPLY00108287AM22). However, while submitting the application due to some error the selected export period changed to October, 2020 to December, 2020 and application got submitted. The data in the said file number was of April, 2020 to June, 2020 and export period freezed in the file was of October, 2020 to December, 2020. Later they received deficiency letter to make the required correction but there was no provision to change the selected quarter period. So they had to submit the application with revised data of October, 2020 to December, 2020 only. Therefore, due to the above error, their TMA application for export period April, 2020 to June, 2020 got lapsed. Hence, they are requesting to allow them TMA benefit for the period April, 2020 to June, 2020.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and found that there is merit in the case. Accordingly, the Committee decided to accede to the request of the applicant and allowed to file online TMA application for the export period April, 2020 to June, 2020.The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 25 M/s. Adani Hazira Port Ltd., Ahmedabad
F.no. HQRPRCAPPLY00387539AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Waiver of Policy Condition No.2(II)d of Chapter 87 & allow import of battery electric terminal tractor Q1R (50 numbers) through the Customs Port at Hazira Port for port use.

The applicant stated that they provides a gamut of services to the cargo liners / vessels calling onto its port at Hazira including foreign vessels. AHPL handles all types of cargo including bulk, break-bulk, bulk liquid chemicals, petroleum products and edible oil, containers, automotive and crude. AHPL has set itself stringent targets to drastically reduce carbon emission & to become carbon Neutral by 2025. AHPLassures continuous infusion of capital not only to modernize but also make conscious decisions to reduce the port operations carbon footprint significantly. With this backdrop in mind, AHPL intends to de-carbonize port operations by introducing Electric Vehicles designed to undertake port operations along with required electric charging infrastructure. These electric vehicles would be deployed within the port premises for container loading / unloading activity between container stations and port terminals. In order to initiate and align their efforts with the India CoP26 Commitments, AHPL intends to import 50 Numbers of Battery Electric Terminal Tractor Q1R along with required number of DC charger 240 KW (Charging infrastructure). This equipment will be utilized to encourage increased use of electric vehicles to be deployed within the port premises primarily for the following activities (i) Container loading / unloading activity between container stations. (ii) Container loading / unloading activity between container port terminal. (iii) The said battery – operated equipment will ply only within the customs bonded area. With import of 50 such equipments, AHPL estimates that the potential benefits of deploying electric equipment would be (i) Reduction in fossil fuel consumption to 600 KL /year. (ii) Reduction in Carbon Emission to 420 MT/year and (iii) Reduction in Energy consumption to 24360 GJ/year.
In terms of policy condition no. 2(i) d of chapter 87 ITC import Schedule, Import of new vehicles is permitted only at 12 designated ports. Hazira Port is not yet approved in this list, although representation have been submitted some time ago.Hence, they are requesting for permission to import of new as a one-time relaxation of this policy condition to import at Hazira Port as detailed below.

Sr. No.	Description of goods to be imported	HS Code	Qty. to be imported (Nos.)	Approx CIF Value (INR)
1	Battery Electric Terminal Tractor Q1R	87091100	50	~40 Cr.

<u>Decision</u>: The Committee decided to relax the Policy Condition No.2 (ii)d of Chapter-87 of ITC (HS) 2012 Schedule I (Import Policy) for import of 50 numbers of Battery Electric Terminal Tractor Q1R through the Customs Port at Hazira for the use of port only subject to condition that the Applicant is neither an SEZ nor a Developer.

(Action: Applicant)

Case No. 26 M/s. Adani Krishnapatnam Port Ltd., Ahmedabad
F.no. HQRPRCAPPLY00389742AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Waiver of Policy Condition No.2(II)d of Chapter 87 & allow import of battery electric terminal tractor Q1R (50 numbers) through the Customs Port at Krishnapatnam Port for port use.

The applicant stated that they provides a gamut of services to the cargo liners / vessels calling onto its port at Krishnapatnam including foreign vessels. Krishnapatnam port in Nellore District of Andhra Pradesh is largest private port on the east coast of India. It is an all weather deep water port capable of handling cape size vessels. AKPL has set itself stringent targets to drastically reduce carbon emission & to become carbon Neutral by 2025. AKPL assures continuous infusion of capital not only to modernize but also make conscious decisions to reduce the port operations carbon footprint significantly. With this backdrop in mind, AKPL intends to de-carbonize port operations by introducing Electric Vehicles designed to undertake port operations along with required electric charging infrastructure. These electric vehicles would be deployed within the port premises for container loading / unloading activity between container stations and port terminals. In order to initiate and align their efforts with the India CoP26 Commitments, AKPL intends to import 50 Numbers of Battery Electric Terminal Tractor Q1R along with required number of DC charger 240 KW (Charging infrastructure). This equipment will be utilized to encourage increased use of electric vehicles to be deployed within the port premises primarily for the following activities (i) Container loading / unloading activity between container stations. (ii) Container loading / unloading activity between container port terminal. (iii) The said battery – operated equipment will ply only within the customs bonded area. With import of 50 such equipments, AKPL estimates that the potential benefits of deploying electric equipment would be (i) Reduction in fossil fuel consumption to 600 KL /year. (ii) Reduction in Carbon Emission to 420 MT/year and (iii) Reduction in Energy consumption to 24360 GJ/year.
In terms of policy condition no. 2(i) d of chapter 87 ITC import Schedule, Import of new vehicles is permitted only at 12 designated ports. KrishnapatnamPort is not yet approved in this list, although representation have been submitted some time ago.Hence, they are requesting for permission to import of new as a one-time relaxation of this policy condition to import at Krishnapatnam Port as detailed below.

Sr. No.	Description of goods to be imported	HS Code	Qty. to be imported (Nos.)	Approx CIF Value (INR)
1	Battery Electric Terminal Tractor Q1R	87091100	50	~40 Cr.

<u>Decision</u>: The Committee decided to relax the Policy Condition No.2 (ii)d of Chapter-87 of ITC (HS) 2012 Schedule I (Import Policy) for import of 50 numbers of Battery Electric Terminal Tractor Q1R through the Customs Port at Krishnapatnam for the use of port only subject to condition that the Applicant is neither an SEZ nor a Developer.

(Action: Applicant)

Case No. 27 M/s. Adani Ports & Special Economic Zone Ltd., Ahmedabad
F.no. HQRPRCAPPLY00390184AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Waiver of Policy Condition No.2(II)d of Chapter 87 & allow import of battery electric terminal tractor Q1R (300 numbers) through Customs Port at Mundra for port use.

The applicant stated that they provides a gamut of services to the cargo liners / vessels calling onto its port at Mundra including foreign vessels. Mundra port of APSEZis equipped with the latest cargo-handling infrastructure, which is not only best in class, but also enables it to handle cargo for huge cape size vessels including very large or ultra large container vessels calling onto the Indian shores. APSEZ has set itself stringent targets to drastically reduce carbon emission & to become carbon Neutral by 2025. APSEZ assures continuous infusion of capital not only to modernize but also make conscious decisions to reduce the port operations carbon footprint significantly. With this backdrop in mind, APSEZ intends to de-carbonize port operations by introducing Electric Vehicles designed to undertake port operations along with required electric charging infrastructure. These electric vehicles would be deployed within the port premises for container loading / unloading activity between container stations and port terminals. In order to initiate and align their efforts with the India CoP26 Commitments, APSEZ intends to import 300 Numbers of Battery Electric Terminal Tractor Q1R along with 40 numbers of DC charger 240 KW (Charging infrastructure). This equipment will be utilized to encourage increased use of electric vehicles to be deployed within the port premises primarily for the following activities (i)Container loading / unloading activity between container stations. (ii) Container loading / unloading activity between container port terminal. (iii) The said battery – operated equipment will ply only within the customs bonded area.With import of 300 such equipments, APSEZ estimates that the potential benefits of deploying electric equipment would be (i) Reduction in fossil fuel consumption to 3400 KL /year. (ii) Reduction in Carbon Emission to 1600 MT/year and (iii) Reduction in Energy consumption to 89000 GJ/year.
In terms of policy condition no. 2(i) d of chapter 87 ITC import Schedule, Import of new vehicles is permitted only at 12 designated ports. Mundra Port is not yet approved in this list, although representation have been submitted some time ago.Hence, they are requesting for permission to import of new as a one-time relaxation of this policy condition to import at Mundra Port as detailed below.

Sr. No.	Description of goods to be imported	HS Code	Qty. to be imported (Nos.)	Approx CIF Value (INR)
1	Battery Electric Terminal Tractor Q1R	87091100	300	~230 Cr.

Decision: The Committee after detailed discussions in the meeting observed that the applicant is a SEZ unit. Accordingly, this case stands withdrawn from PRC and

Applicant is advised to approach Board of Approval (BOA) in Department of Commerce (DoC) in the matter.

(Action: Applicant)

Case No. 28 M/s. Carbon Resources Pvt. Ltd., Kolkata
F.no. HQRPRCAPPLY00389040AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Condone the non-availability of Bill of Export against tax invoices made for supply to SEZ unit in respect of 5 Advance Authorizations No.(i) 0210210066 dated 28.08.2020, (ii) 0210210065 dated 28.08.2020, (iii) 0210209844 dated 16.04.2020, (iv) 0210209845 dated 20.04.2020 &(v) 0210209733 dated 31.01.2020 for redemption purpose.

The applicant stated that the bill of export could not be produced to discharge their EODC application, but nexus is established regarding delivery of the material to SEZ unit as follows: (a) ARN number regarding payment of IGST, (b) The Number and date of Adv. Authorization mentioned in the invoice and (c) For having clarity of the SEZ is refer to and collectively marked as exhibit P-1. Due to absence of bill of export, the company is unable to arrange the BRC. To supplement this, a certified statement evidencing realization of payment has been produced. This certification is authenticated by the banker of the SEZ recipient unit. This was further certified that the realisation so made was from the foreign exchange account of the SEZ Unit as required under statutory obligation. Indusland Bank, the backer of SEZ unit, has certified credit of payment against all the tax Invoice form the foreign currency account of the SEZ unit. A cross check amongst the Invoices, Statement of supplies and the statement of sale proceeds further establishes the following: (a) Supply of goods to the SEZ unit and receipt of the goods by the same unit under the supervision of seceded officer who is the statutory representative of Customs Authority in absence of the bill of export. (b) Undoubtedly, this corroborates with the supply invoice number and the amount of realisation of payment. The certificate has been marked as exhibit 'P-2. Hence, they are requesting for condonation the non-availability of Bill of Export against tax invoices made for supply to SEZ unit in respect of above mentioned 5 Advance Authorizations.

Decision: The Committee having examined the statement made by the firm and discussed the matter at length. The Committee observed that Bill of Export is a mandatory document in terms of FTP for discharge of EO of advance authorization in case of supplies to SEZ Unit. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 29 M/s. Medicamen Biotech Ltd., Alwar
F.no. HQRPRCAPPLY00346419AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: To relax the condition for submission of e-BRC against the export made under third party exports (M/s. Panache Life Care) toward fulfilment of EO against 3 advance authorizations as they have shown the inability to supply the e-BRC whereas the entire payment have duly been received.

The applicant stated that they are Manufacturer-cum-Exporter of Pharmaceutical items. They have been granted various advance authorizations for the last 22 years for the export products and appreciate that they have fulfilled the EO against all authorisations, as imposed thereupon. In the year of 2014, on their request, they have been granted 3 Advance Authorization No.(i) 0510392216 dated 28.11.2014, (ii) 0510386899 dated 20.05.2014 and (iii) 0510389080 dated 25.06.2014 by CLA, New Delhi. The total CIF value of all these AAs are US $735633.94 (Rs. 45044090/-) and they have to fulfil the export obligation with FOB value of US$ 1061070.15/- (Rs.64913099/-). However, they utilized the AA to the tune of Rs.31801594.21/- they have fulfilled the EO through Direct Exports and under Third Party Exports, totalling of FOB value to Rs.56193732/- and achieved Value Addition as 76.70%.They have also fulfilled the EO under third party exports with 4 main exporters namely (i) M/s. Panache Lifecare LLP (IEC 1314012908), (ii) M/s. Atlanta Bio (IEC 0212006193), (iii) M/s. Sweta Lifecare Pvt. Ltd., Mumbai , 0311000282 and (iv) M/s. Sidhaant Life Science (IEC 0509000118) out of 4 Main exporters, they are unable to arrange e-BRC from one exporter viz. Panache life care. However, they have paid full payment of finished goods, supplied to them for export purposes. They tried their best, but could not succeed to have the e-BRC form them. Shipping bills against goods were exported by them are displayed their names and AA Numbers which show that the finished / exported goods were manufactured by them. They submitted all the shipping bills against the export made by M/s. Panache life care with the licensing authority for redemption, but they are unable to submit e-BRC which is out of their control. The licensing authority insists them to submit e-BRC against the shipping bills of export made by M/s. Panache life care. Hence, they are requesting to relax the condition for submission of e-BRC against the shipping bills concerning to M/s. Panche life care as they have already received the entire payment of the goods, supplied to them for making exports and their names & details of AA, granted to them are reflected on the shipping bills.

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

(Action: Applicant)

Case No. 30 M/s. Space Wood Furnishers Pvt. Ltd., Nagpur
F.no. HQRPRCAPPLY00402676AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Condonation of non generation bill of export against Advance Authorization No.0310611768 dated 19.01.2011.

The applicant stated that they have supplied the goods to SEZ unit by generating Tax Invoices and goods Removal ARE 1 duly endorsed by the central Excise authority, Nagpur.However the central excise range officer, Nagpur has not insisted for bill of export while bill of export were not generated by them, whereas the Central Excise officer should have not allowed such deemed (export) supply without bill of export to SEZ unit. Now, the goods have been taken place and recipient unit have received the goods by endorsing the ARE-1 through Central Excise range and payment have been received by them in full through their banking channel against entire non-generated bill of export supply. Affidavit cum indemnity band on stamp paper affirming that no other any incentive benefit have been claimed / availed against such supplied goods mentioned in the statement of Deemed supply. Statement of supplied goods showing raw material consumption in the product & export supply quantity duly authenticated by office of the Asstt. Commissioner of Customs, (ICD) Nagpur (ICD) Nagpur (Exempted & procured of goods from Indigenous supplier) in terms of para 4.12 of FTP. Hence, they requesting to condone of non generated bill of export procedural lapse against the above advance authorisation.

Decision: The Committee after detailed discussions in the meeting observed that Policy Relaxation is not required in this case. Accordingly, this case stands withdrawn from PRC and Applicant is advised to follow the Policy Circular No.39/2015-20 dated 07.06.2022 in the matter.

(Action: Applicant)

Case No. 31 M/s. R K R Gold Pvt. Ltd., Coimbatore
F.no. HQRPRCAPPLY00406315AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Condonation of delay of one day towards fulfillment of EO against gold obtained from Nominated agency.

The applicant stated that they are engaged in business of export of Jewellery items and they purchase gold on 15.04.2021 and 20.7.2021 from Nominated Agencies as per Para 4.41 of FTP 2015-20 which stipulated that the export has to be completed within a maximum period of 90 days from the date of release of gold from Nominated Agency, failing which the customs duty will be realized from the exporter. The gold procured by them in April 2021 from the Karur Vysys Bank Ltd., (Nominated Agency) for export, the Bank has debited the Customs Duty amount along with the interest and paid the same to the Customs Authorities alleging that there was a delay of one day in effecting the exports, their exports were completed on the due dates as mentioned in the e-mail communications received from the Bank. Thus in accordance with the directions given by the Bank vide its e-mails dated 05.07.2021 and 14.07.2021 for the first delivery of gold and e-mail dated 12.07.2021and 19.07.2021 for the second delivery of gold that the due dates (i.e. 90^{th} days) for the said deliveries fall on 14.07.2021 and 19.07.2021 respectively and in compliance with para 4.84 (c) of the HBP. However, while going through the account statements for the month of November, 2021, they noted that the Bank had debited an amount of Rs. 14,37,347/- from their account without any information against delay of one day in effecting the export of gold jewellery and that the amount debited has been paid to the Customs Authorities towards the customs duty and the interest for non-fulfilment of EO. Bank informed that export due dates fell on 13.07.2021 and 18.07.2021 and therefore there was a delay of **one day** in fulfilment of E.O. The delay of one day beyond the stipulated period of 90 days under Para 4.84(c) of HBP because of peak of the second wave of the Covid-19 pandemic in Coimbatore.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length and it decided to accede to the request for condonation of 1 day delay in export of gold Jewellery beyond the prescribed limit of 90 days from the date of procurement of gold from Nominated agency for regularization purpose only.

(Action: Applicant)

Case No. 32 M/s. Apar Industries Limited, Mumbai
F.no. HQRPRCAPPLY00405999AM23
Meeting No.11/AM23 held on 02.08.2022

Subject: To Waiver of Procedural requirement as per guide line of ANF 4F (b) (i) in case of deemed export against 6 Advance Authorization No.(i) 0310822593 dated 25.07.2018, (ii) 0310823057 dated 14.08.2018, (iii) 0310825535 dated 07.12.2018, (iv) 0310827420 dated 01.03.2019, (v) 0310830310 dated 15.07.2019 and (vi) 0310832031 dated 04.10.2019.

The applicant stated that the above authorisations have been issued to them by RA, Mumbai against invalidation letters for supplying intermediate resultant products to the advance authorisation holders in terms of Para 7.02(A)(a) of FTP. Entire EO against said authorisations have been fully met and complied with and in evidence thereof all the required documents are already submitted to RA, Mumbai for the purpose of redemption. The Guideline No.2b (a) of ANF -4F which reads as a copy of the invoice or a statement of invoices duly signed by the unit receiving the material and their jurisdictional excise /GST Authorities certifying the item of supply, itsquantity, value and date of such supply required to be submitted. Needs to be deleted and omitted from FTP with effect from 01.07.2017, the date of implementation of GST law. This clause or condition was inserted in the FTP during excise regime when the exporters unit was physically controlled and supervised by the excise authority and there was provision in the erstwhile Central Excise Act / Law to issue such certificate by Central Excise Officers. But, in GST regime, this is not feasible as the physical control was replaced with the automation, digitalization and paperless economy. Every transaction were being recorded and captured digitally in / through GSTN Common Portal – Software of the govt. Even tax invoices are bearing QR code; having invoice Reference Number (INR) and are digitally signed by the invoice Registration Portal of the Govt. of India. The supply details are being transmitted from the suppliers GSTN Portal to the buyer /

recipients GSTN portal through online GSTR-1 return Moreover, there is no access and physical interference by the GST Authority over the unit / tax – payers / Assessee. Besides this, there is no provision under the GST Act and the Rules issued thereunder to issue such certificate and attestation by the GST Authority. Therefore, GST authority are reluctant to and refusing to issue such certificate.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length. It is observed that no policy relaxation is required in this case since the Public Notice No.11/2015-20 dated 07.06.2022 has already issued in the matter. Accordingly, it decided to withdraw this case from PRC. The applicant is advised to approach concerned RA and RA shall examine and process the case as per Public Notice No.11/2015-20 dated 07.06.2022.

(Action: Applicant/RA-Mumbai)

Case No. 33 M/s. Bharat Heavy Electricals Ltd., New Delhi
F.no. 01/60/162/485/AM21/PRC
Meeting No.11/AM23 held on 02.08.2022

Subject: Acceptance of payment received in INR in Advance Authorization No.0610013597 dated 01.07.2008 and Provide EODC.

This is deferred case of PRC Meeting No.04/AM23held on 11.05.2022 (Case No.05), wherein the Committee decided to defer the case as ask the firm to submit copy of the line of credit issued by Ministry of External Affairs (MEA) for this project. The applicant stated that they have obtained the subject authorization for importing raw material for execution of 3X14 MW Salma Afghanistan Project. As per authorization, 3 numbers of Transformers (Copper Wound) above 10,000 KVA up to and including 25,000 KVA, 3 phase, Oil Cooled (17.25 MVA) were required to be exported. The 3 Transformers of 17.25 MVA were dispatched vide Shipping Bill No.5495238 dated 13.04.2019, 5495239 dated 13.04.2019 and 5495240 dated 13.04.2009. Thereafter they have applied for redemption to RA, Kanpur in 2012. Payment have been received for 2 Transformers with Shipping Bill No.5495239 dated 13.04.2019 and 5495240 dated 13.04.2019. This payment was realized in INR and the original BRC copy issued by SBI for these two transformers was also submitted to RA, Kanpur in 2012 with request for redemption. The other Transformer exported against Shipping Bill No.5495238 dated 13.04.2019 could not reach the destination site in Afghanistan since same has fallen down during road transportation in Afghanistan. The transformer got damaged and due to political turmoil and terrorist attacks in Afghanistan in that period there was delay in return of damaged transformer into India. Finally, after 5 years the same was re-imported and brought back to India in 2014 for repair. After repairing successfully, it was re-exported vide shipping bill No.3130486 dated 02.03.2015.
Since, Ministry of External Affairs had financed this project, the payment was realized in INR against the given license. However, RA, Kanpur had not accepted and advised to approach PRC. Hence, requested for acceptance of the payment received in INR

against this project and redeem their license as they have already exported all the 3 transformers with a value addition of 21.26% in actual imports and exports.

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

(Action: Applicant)

Case No. 34 M/s. Rukshmani Syntex Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00386742AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Acceptance of installation certificate issued by Chartered Engineer instead if Central Excise in respect of 10 EPCG authorizations.

The applicant stated that their request submitted to EPCG committee has been already been rejected by EPCG Committee in its meeting no.04/AM22. They have submitted the following; (i) They have failed to obtain installation certificate from Jurisdictional customs authority. (ii) Their company is registered with central excise but fall under the exempted category. (iii) The earlier policy allowed unit not registered with excise to obtain chartered Engineer certificate. (iv) The current FTP also allows that the authorization holder to produce the installation certificate from the jurisdictional customs authority or an independent Chartered Engineer, at the option of the authorization holder. (v) They have completed the EO and have submitted redemption application to RA, Mumbai. They have received two deficiency letters for furnishing installation certificate issued by Central Excise Authority. (vi) The excise department is now closed they have no way to get the same from them. They are submitting (a) Certified copies of installation corticated issued by charted engineer, (b) Declaration that they are not in adverse notice of DGFT / Excise custom / DRI. Hence, they are requesting to accept the installation certificate issued by Chartered Engineer instead if Central Excise in respect of 10 EPCG authorizations.

Decision: The Committee noted the submission made by the firm and discussed the matter at length and observed that this is a fit case for relaxation. However, it also felt that there may be many such cases pending. Thus there is a need to have a general policy provision to obviate this difficulty for all EPCG holders. Accordingly, it decided to refer the matter to EPCG division to holistically examine the issue and explore possibilities of a general policy change so as to address this difficulty being faced by EPCG holders.

(Action: Applicant/EPCG Divison)

Case No. 35 M/s. Aum Enterprises, Lucknow
F.no. HQRPRCAPPLY00369720AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: To allow MEIS benefit against 7 Shipping Bills No.(i) 7410620 dated 17.07.2017, (ii) 7585908 dated 25.07.2017, (iii) 7362729 dated 14.07.2017, (iv) 7786515 dated 03.08.2017, (v) 8870977 dated 25.09.2017, (vi) 5922885 dated 08.05.2017 & (vii) 6301729 dated 25.05.2017.

The applicant stated that During Covid-19 first wave year 2020 incurred they incurred heavy losses in their business and came under tremendous debt and as a result lots of mental pressure. More bad luck followed and their one staff also fell prey to Covid-19 and passed away. They have been struggling with the same for 1.5 years. In 2021 two members of immediate family passed away. All these factors resulted in MEIS claim default and they could not make the MEIS claim in the stipulated time. Hence, they are requesting to allow MEIS benefit against above mentioned 7 Shipping Bills.

Decision: The Committee discussed the case at length and found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 36 M/s. BASF India Limited, Maharashtra
F.no. HQRPRCAPPLY00410148AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Revalidation of MEIS Scrip No.1019026560 dated 21.02.2019.

The applicant stated that during their internal audit review they noticed that they could not utilized the full MEIS scrip amount for payment of customs duty within the original due date of the MEIS scrip having reference number 109026560 valid up to 20.02.2021. The scrip were laying in their office and all relevant staff was working from home until 14.09.2022 as the government was encouraging for work from home to the spread of corona virus. Travel restriction was in place and also there was fear in the minds of the staff to come in the office and work from the office. Supreme court also granted the extension for filling the appeal /application etc., even after the limitation period under general law for the case where appeal filling /application submission was due after the first lockdown. The current extension is given till 31.05.2022 for all cases due after the first lockdown i.e.23.03.2020. Hence, they are requesting for extension of 6 months from the approval so that balance amount for payment can be utilized.

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

(Action: Applicant)

Case No. 37 M/s. Metro Global Trade, Mumbai
F.no. HQRPRCAPPLY00000034AM23
Meeting No.11/AM23 held on 02.08.2022

Subject: To allow MEIS benefit against 2Shipping Bills No.(i) 6379489 dated 29.05.2017, (ii) 4587188 dated 02.05.2018.

This is review case of PRC Meeting No.22/AM22 held on 22.03.2022 and 29.03.2022 (Case No.01), wherein the Committee allowed MEIS benefit against only one shipping bill No.4602666 dated 02.05.2018. The applicant stated that due to pandemic, the markets were shut for few months, which affected the same as people were not moving out which resulted in less use of cloths. Their buyers kept on requesting for relief in payments, which they had to accept, mainly due to the prevailing situation and future business relation. Above all due to this work from home culture also their industry was severely hit for almost more than 1 year and they are still trying to copying up with that. Hence, they are requesting for the remaining above 2 S/Bills to allow MEIS benefit without late or with nominal late cut due.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence it decided to maintain the earlier decision of PRC in its Meeting No.22/AM22 dated 22.03.2022 & 29.03.2022(Case No.01).

(Action: Applicant)

Case No. 38 M/s. Pyro Electric Instruments Goa Private Ltd., Goa
F.no. HQRPRCAPPLY00362069AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: To allow MEIS claim against 155 Shipping bills pertaining to the period 2015-16, 2016-17 & 2017-18.

The applicant stated that during the year 2015-16, 2016-17 & 2017-18 they have exported vide 155 Shipping Bills. 100% payment against all these shipments have been realized. At the time of introduction of MEIS scheme, there were many confusions about the scheme. They were under the impression that export product HS Code was not eligible for claim under MEIS Scheme for eligible exports the claim has to be filled within 1 year of exports. Off late they realized that their export product HS Code was eligible for MEIA claim. They made efforts to file the application, but they were informed that the validity period to file the application was 3 years had already lapsed. Further stated that Covid-19 pandemic disruptions affected business activities for a very long time all over as a result of which they were not able to claim MEIS against shipments made during the year 2017-18. Few BRCs have been issued by their banker after the expiry of 3 years timeline and few others are currently under process of issuance. Hence, they are requesting to allow MEIS claim against 155 S/Bills pertaining to the period 2015-16, 2016-17 & 2017-18.

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

(Action: Applicant)

Case No. 39 M/s. Indian Products Pvt. Ltd., Karnataka
F.no. HQRPRCAPPLY00358915AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: Extension of EOP for delay in export of finished goods in their 100% EOU in terms of para 6.06 C (ii) & (iii) of HBP.

The applicant stated that the delay in fulfillment of EO was due to cancellation of few export orders, in which place the collection of new orders with revised specifications has took some time. Unique products produced using modern technical productions and packing process to produce and deliver goods to the consumer in various sizes with optimum value addition to promote make in India Scheme. Further stated that EO extension during pandemic period starting from April 17, 2021 to September 30, 2021 as extended for EPCG and Advance Authorisation are also requested to be granted for EOUs falling under export obligation under para 6.06 C (iii). Hence they are requesting for extension of EOP for delay in export of finished goods in their 100% EOU in terms of para 6.06C (ii) & (iii) of HBP.

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

(Action: Applicant)

Case No. 40 M/s. Abis Export (India) Pvt. Ltd., Chhattisgarh
F.no. HQRPRCAPPLY00154140AM22
Meeting No.11/AM23 held on 02.08.2022

Subject: To allow MEIS benefit against Shipping Bill No.8738413 dated 05.11.2018.

This is defer case of PRC Meeting No.08/AM23 dated 28.06.2022 (Case No.09) wherein the Committee decided to defer the case and to ask the firm to submit a copy of court order along with copy of WP No.425 of 2020 for taking final decision in the matter. The applicant stated that they have inadvertently ticked "N" instead of "Y" in the reward column while filling of the EDI shipping bill, but they have declared the intent in the affirmative (in wordings) in the shipping bill. They have exported 2469.150 MT of Soyabean extraction to Bangladesh vide Gede through Ranaghat RS LCS vide above shipping bill. As they have realized that the shipping bill was missing the EPCG license details, they have applied for the post amendment of shipping bill to Customs Authorities. However, the same was rejected. They again sent another request for correction of shipping bill to the Assistant Commissioner of Customs, wherein it had passed an amendment order in favour of their company. The Assistant Commissioner has also confirmed that the goods have been exported to Bangladesh and that they have already claimed the duty drawback against the shipping bill as it was rightfully entitled to them.

It is clarified that on the 1st page of the shipping bill they had mentioned "We intend to claim Reward under MEIS System" and even the invoice they submitted to Customs at the time of filing shipping bill they had mentioned their intention to claim the MEIS benefit. Based on this evidence he affirmed that the page 2 of the shipping bill under the relevant column of reward was shown as "No" is indeed a human error and is justifiable. However, Customs Authorities has expressed their concern that in the EDI system, there is no mechanism to amend the expression from "No" to "Yes" after issuance of the Let Export Order. Therefore, the Customs has issued them an "instant order" in order to make the amendment in the shipping bills as requested.

Decision: The Committee went through the submission made by the firm alongwith the Court Order dated 06.01.2021 passed by the Hon'ble High Court at Calcutta and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 Division)

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