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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 22.11.2022 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.19/AM23 held on 22.11.2022

The following members were present in the meeting:

1. Shri S.B.S. Reddy — Addl. DGFT
2. Shri Akash Taneja — Addl. DGFT
3. Shri Hardeep Singh — Addl. DGFT
4. Shri Anil Aggarwal — Addl. DGFT
5. Dr. S.K. Bansal — 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. Indian Cork Industries, Bahadurgarh	1
2.	M/s. Himalaya Food International Limited, New Delhi	2
3.	M/s. Kabadi Shankarsa and Company, Bangalore	3
4.	M/s. KH Exports India Pvt. Ltd., Chennai	4
5.	M/s. Uniray Medical LLP, Mumbai	5
6.	M/s. Phoenix Foils Pvt. Ltd., Mumbai	6
7.	M/s. A-1 Fence Products Company Pvt. Ltd., Mumbai	7
8.	M/s. JJ Enterprise, Delhi	8&9
9.	M/s. Greenlam Industries Ltd., New Delhi	10&11
10.	M/s. Satyam Nxtgen Industries Pvt. Ltd., Aurangabad	12
11.	M/s. Bajrangbali Vanijya Pvt. Ltd., Kolkata	13
12.	M/s. Jumbo Enterprises, Mumbai	14
13.	M/s. Omega International, Kanpur	15
14.	M/s. Surya International, Secunderabad	16 to 19
15.	M/s. Radhika Exports, Mumbai	20
16.	M/s. Maxim Exports, Gujarat	21
17.	M/s. Sahyadri Farmers Producer Company Limited, Nashik	22
18.	M/s. Spice Nest, Rajkot	23
19.	M/s. Shiddhi Industries, Bhuj-Kutch	24
20.	M/s. Vijaynagar Bio-Tech Pvt. Ltd., Visakhapatnam	25

21.	M/s. ITC Limited, Guntur	26
22.	M/s. Glenmark Pharmaceuticals Ltd., Mumbai	27 to 35
23.	M/s. Technofab Engineering Ltd., Faridabad	36
24.	M/s. Sharco Enterprises, UP	37
25.	M/s. Krystal Global Engineering Ltd., Vadodara	38
26.	M/s. Best Corporation Pvt. Ltd., Tirupur	39
27.	M/s. ISMA Impex, Mumbai	40
28.	M/s. Dulari Exports Pvt. Ltd., Haryana	41
29.	M/s. Apollo Tyres Ltd., Gurgaon	42
30.	M/s. Phoenix Overseas Limited, Kolkata	43
31.	M/s. R R International, Tamilnadu	44
32.	M/s. Shivlon, Andheri	45
33.	M/s. Das Offshore Ltd., Mumbai	46
34.	M/s. Gaurav International, HR	47&48
35.	M/s. Amelco Kabel Pvt. Ltd., Noida	49
36.	M/s. Kala Jyothi Process Pvt. Ltd., Hyderabad	50
37.	M/s. Fresenius Kabi Oncology Limited, New Delhi	51
38.	M/s. Medreich Limited, Karnataka	52
39.	M/s. Modern Impex, Kolkata	53
40.	M/s. AL Jain Jewellery, Delhi	54
41.	M/s. Wellknown Polyesters Ltd., Mumbai	55

Case No. 01 M/s. Indian Cork Industries, Bahadurgarh
F.no. HQRPRCAPPLY00002771AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Extension of EOP against Advance Authorization No.0510237309 dated 27.02.2009.

The applicant stated that due to lack of knowledge they have not endorsed Authorization number over S/Bills which are exported against the above mentioned authorisation. Further they have endorsed that list from the customs that these S/Bills are against the AA but due to lack of knowledge and uncontrolled circumstances like Covid-19 and Russia Ukraine war they are not able to export products to fulfil total export obligation as their most supplies goes to Russia and other European countries. They are unable to pay Duty+ Interest over the Duty saved value due to financial condition of the company. Hence they are requesting Extension in EOP for 4 years against subject authorisation to complete the E.O.

<u>Decision</u>: 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. 02 M/s. Himalaya Food International Limited, New Delhi

F.no. HQRPRCAPPLY00003243AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Extension of EOP against Advance Authorization No.0510272024 dated 01.09.2010.

The applicant stated that due to buyer cancelled export order all of a sudden and they could not procure required quantity of export orders from other sources against subject authorisation. They have completed EO 79.48% of the required exports within the Export Obligation Period of 3 years and took another 1.5 years to export the balance 20.52%. They could not apply EOP extension within the time. Hence they are requesting for extension in EOP against subject authorisation.

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 along with all supporting documents.

(Action: Applicant)

Case No. 03 M/s. Kabadi Shankarsa and Company, Bangalore
F.no. HQRPRCAPPLY00003286AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Amendment of export product and Extension of EOP against 2 Advance Authorization No.0710116801 dated 27.07.2020 & 0710117010 dated 15.09.2020.

The applicant stated that they had imported Ramie yarn and Greige Fabric based on the customer order for cushion covers. This was imported during the covid-19 period. Since there was the Covid-19 issue, their customer had to cancel the order as they were foreseeing that they cannot sell the product. They had explained the export obligation against authorisation to the buyer but buyer asked to supply Napkin, Table Cloth, Table runner, and placemat instead of Cushion covers. Their customer needs 4-6 weeks' time to decide on the product which they want to buy and after that company need 12-14 weeks to manufacture and export the product. Hence they are requesting for EOP extension upto 15/01/2023 and amendment in the export product against subject authorisation.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length and decided to accede to the request and allowed EOP extension of 2 Advance Authorization No.0710116801 dated 27.07.2020 & 0710117010 dated 15.09.2020 for a further 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. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 04 M/s. KH Exports India Pvt. Ltd., Chennai
F.no. HQRPRCAPPLY00003279AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Extension of EOP and revalidation of Advance Authorization No.0410166318 dated 28.11.2019.

The applicant stated that during Covid-19 pandemic situation their business badly affected and they could not fulfil E.O. within the time. They could not complete 100% E.O. due to international market situation but they have export orders in hand and can fulfil the remaining 23.14% E.O. within 03 months. Hence they are requesting to allow EOP extension and revalidation up to 3 months against subject authorisation.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and decided to accede to the request and allowed EOP extension of Advance Authorization No.0410166318 dated 28.11.2019 for a further period of 3 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. Further, the Committee also allowed revalidation against subject Advance Authorisation for a further period of 3 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Chennai)

Case No. 05 M/s. Uniray Medical LLP, Mumbai
F.no. HQRPRCAPPLY00003304AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Extension of EOP against Advance Authorization No.0310837542 dated 05.08.2020.

The applicant stated that they were unable to complete export order because of covid-19 situation as export production, shipments and flights were disturbed during June to Oct. 2021. This licence is on "Net to Net Basis" and hence requested for grant of 3rd EOP extension against subject authorisation.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, it decided to defer the case and seek a detailed report from RA, Mumbai stating on which basis the subject advance authorization has been issued.

(Action: Applicant/RA-Mumbai)

Case No. 06 M/s. Phoenix Foils Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00003297AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of 2 Advance Authorization No.0310836364 dated 26.05.2020 & 0310836360 dated 26.05.2020.

The applicant stated that they had issued two Advance Authorisations and have completed 100% EOP in the entire 2 authorisations within the stipulated time period. The AA was issued in May, 2020 when India was facing the first wave of the Corona Virus pandemic. Their factory was under complete lockdown for 2 months as per the directive of the Govt. After that their factory was allowed to open @ 50% capacity for the next two to three months. In the month of January 2021 and the 2nd wave was at its peak in the month of March 2021 the world was also facing Corona Virus Pandemic, imports of the material were very difficult as the whole world was under lockdown and literally everything had come to a standstill. There was a shortage of materials worldwide, logistical issues and restrictions imposed by certain countries on the export of goods as the countries were under lockdown. They have almost lost 9 months during the first and second wave of the Corona Virus Pandemic. They were granted twoEOP extensions of 6 months each by RLA. Hence they are requesting to allow six revalidation in respect of Two Advance Authorisations as mentioned in the subject for import of raw materials.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement in proportionate to export already made against 2 Advance Authorisation No.0310836364 dated 26.05.2020 & 0310836360 dated 26.05.2020. 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. 07 M/s. A-1 Fence Products Company Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00003276AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of Advance Authorization No.0311003556 dated 05.05.2021.

The applicant stated that they had availed Advance Authorisation from O/o ADGFT, Mumbai for export of Product "Thermoplastic Powder Coated"A-1, Akai 300-60-Alpha"panels (Composite Fencing Panels) – 2838 Nos. They have completed E.O.and they want to import the inputs balance for imports in the authorization. Hence they are requesting to allow six months revalidation against subject authorisation.

Decision: The Committee discussed the case on the basis of statement made by the firm and decided to accede to the request of the firm and allowed revalidation up to 31.05.2023 against Advance Authorisation No.0311003556 dated 05.05.2021. 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. 08 M/s. JJ Enterprise, Delhi
F.no. HQRPRCAPPLY00003239AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of 2 Advance Authorization No.0510410682 dated 23.05.2019 and 0510410725 dated 27.05.2019.

The applicant stated that they are manufacturer exporter of ÖTS Cans (Seam Welded) by using imported raw material "Electrolytic Tin Plate (Quality – Prime). The import of item is from China and after manufacturing activity exports the finish products to Gulf countries. They have fulfilled E.O. and first revalidation expired due to hike in the prices of raw material because of short/non-availability of the raw material in the international market and frequent lockdown in India and logistics has been disrupted and containers were scarce leading to unprecedented increase in shipping and transportation cost making import unviable even the freight charges increased 3-4 times than the normal due to pandemic Covid-19 & second revalidation filed on 19.01.2021 but before revalidation, both AA got expired because of 2nd surge in Covid-19 cases in all over world. Hence they are requesting to grant revalidation of subject mentioned Two Advance Authorisation for further period of six months from the date of endorsement.

<u>Decision:</u> The Committee went through the justification submitted by the applicant and discussed the matter at length and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement in proportionate to export already made against 2 Advance Authorisation No.0510410682 dated 23.05.2019 and 0510410725 dated 27.05.2019. 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/CLA-New Delhi)

Case No. 09 M/s. JJ Enterprise, Delhi
F.no. HQRPRCAPPLY00003240AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of 5 Advance Authorization No.(i) 0510414142 dated 11.05.2020, (ii) 0510414201 dated 18.05.2020, (iii) 0510414307 dated 03.06.2020, (vi) 0510414390 dated 12.06.2020 and (v) 0510414405 dated 16.06.2020.

The applicant stated that they are manufacturer exporter of ÖTS Cans (Seam Welded) by using imported raw material "Electrolytic Tin Plate (Quality – Prime). The import of item is from China and after manufacturing activity exports the finish products to Gulf countries. They have fulfilled E.O. and had applied for first & second revalidation simultaneously in the month of Jan 2022 –Feb 2022 and all five Advance Authorisation were revalidated on 4th March, 2022 for six month from respective dates. Due to the ongoing Russia Ukraine war, rolling mills in Europe closed down and there was a shortage of steel in the international market, particularly Europe. Parallelly a lot of rolling mills in China also went into closure due to the again uprising covid-19 cases in China. The Government of India decided to impose 15% export duty on steel and tinplate to discourage export and control the prices of steel and tinplate and ensure availability of tinplate in India. Due to all these reasons, there will again be availability of tinplate internationally at fair price to enable them to import tinplate and utilise the license now. Hence they are requesting to revalidate the Five Advance Authorisation for further period of six months from the date of endorsement.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement in proportionate to export already made against 5 Advance Authorisation No.(i) 0510414142 dated 11.05.2020, (ii) 0510414201 dated 18.05.2020, (iii) 0510414307 dated 03.06.2020, (vi) 0510414390 dated 12.06.2020 and (v) 0510414405 dated 16.06.2020. 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/CLA-New Delhi)

Case No. 10 M/s. Greenlam Industries Ltd., New Delhi
F.no. HQRPRCAPPLY00003315AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of Advance Authorization No.0510407768 dated 12.09.2018.

The applicant stated that they had issued subject Advance Authorisation from RA, CLA, New Delhi and have completed E.O. 119%.46% in terms of Quantity and 131.358% in terms of value and whereas although the company had made maximum imports as per licence within its validity and also completed its E.O. within 8 months but due to the excess exports made by the company towards fulfilment of its E.O., they have obtained the enhancement from RA alongwith 1st Revalidation upto 11.03.2020, but unfortunately, the RA office made a vital mistake wherein it mentioned the UOM of import item No.1 i.e. Kraft Paper as "Numbers" instead of Kilograms. In the meantime AA has been expired. Hence they are requesting to allow 2nd revalidation against subject authorisation to enable them to get the required amendment/correction to import the balance quantity.

Decision: The Committee discussed the case on the basis of statement made by the firm and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement against Advance Authorisation No.0510407768 dated 12.09.2018. 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/CLA-New Delhi)

Case No. 11 M/s. Greenlam Industries Ltd., New Delhi
F.no. HQRPRCAPPLY00003318AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of Advance Authorization No.0510409759 dated 27.02.2019.

The applicant stated that they had issued subject Advance Authorisation from RA, CLA, New Delhi and have completed E.O. 135.56% in terms of Quantity and 173.89% in terms of value and whereas although the company had made maximum imports as per licence within its validity and also completed its E.O. within 8 months but the RA has not yet granted the Qty and Value wise enhancement and 1st Revalidation vide application dated 19.12.2019. Hence they are requesting to allow six months revalidation against subject authorisation to enable them to get the required amendment/correction to import the balance quantity.

Decision: The Committee discussed the case on the basis of statement made by the firm and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement against Advance Authorisation No.0510409759 dated 27.02.2019. 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/ CLA-New Delhi)

Case No. 12 M/s. Satyam Nxtgen Industries Pvt. Ltd., Aurangabad
F.no. HQRPRCAPPLY00003273AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Extension of EOP against DFIA File No.03/81/076/00066/AM20 dated 29.06.2019.

The applicant stated that they had applied for DFIA vide F.No. 03/81/076/00066/AM20 dated 29.06.2019 for the export quantity 50,000 Kgs. value of Rs. 58,39,500/- US$ 85,000/- out of which they had exported 118,743.37 Kgs Rs.127,57,238.04 US$ 1,77,952.68 i.e. 209.35% in terms of value and out of this quantity they could not export 62,933.71 Kgs. Rs.67,96,326.20 US $ 97,516.85 within 12 months (114.72%) due to covid-19 pandemic. April 2020 onwards due to Covid-19 their export effected with great struggle. Balance 55,809.66 Kgs Rs.59,60,911.84 US$ 82,235.83 had exported in 220 days which is beyond the EOP i.e. during months of September 2020 to February 2021. Hence they are requesting to allow extension in EOP against subject DFIA under4 Shipping Bills exported beyond EOP which was beyond their control.

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. 13 M/s. Bajrangbali Vanijya Pvt. Ltd., Kolkata
F.no. HQRPRCAPPLY00003305AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of 3 DFIA No.(i) 0210210047 dated 18.08.2020, (ii) 0210210096 dated 14.09.2020 & (iii) 0210209971 dated 09.07.2020 and amendment in import item name and ITC code of SL. No. 11 mentioned in Authorization.

The applicant stated that their DFIA import period was fallen in the period of Covid-19 and they could not complete import at that time. The few item was left to fulfil the imports. Hence they are requesting to allow six months revalidation and amendment in the item name and ITC HSN Code of Sl.No.11 mentioned in authorisation.

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. 14 M/s. Jumbo Enterprises, Mumbai
F.no. HQRPRCAPPLY00003325AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of DFIA No.0310837514 dated 30.07.2020.

The applicant stated that they had issued DFIA licence wherein the description of import item the quantity allowed is wrongly shown, the correct quantity is 25083 Sq.Mt. but it is wrongly printed as 25.083. They had approach RA for several time to correct the same but it was not considered as there was no provision in the module system to mark any correction in DFIA licence, once it is issued, and thus their licence got expired. Hence they are requesting to grant six month revalidation of and necessary amendment in the subject DFIA.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to defer the case.

(Action: Applicant)

Case No. 15 M/s. Omega International, Kanpur

F.no. HQRPRCAPPLY00003231AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of DFIA No.0611000449 dated 03.06.2021.

The applicant stated that DFIA No.0611000449 dated 03.06.2021 for CIF value Rs. 41420400/- USD 585749.48 was issued as transferable under F.No.062116000028AM21 by RLA which was valid for import upto 03.06.2022 but dueto wrong mention of CIF in INR against each item of import the DFIA could not be utilized for import. RLA regenerated the DFIA on 19.05.2022 and the DFIA validity expired on 03.06.2022. Hence they are requesting for six months revalidation of subject DFIA.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, it decided to defer the case and seek a detailed report from RA, Kanpur before taking the decision.

(Action: RA-Kanpur/Applicant)

Case No. 16 M/s. Surya International, Secunderabad
F.no. HQRPRCAPPLY00003251AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of 10 DFIA No.(i) 0810119965 dated 03.04.2013, (ii) 0810120379 dated 19.04.2013, (iii) 0810121289 dated 22.05.2013, (iv) 0810121252 dated 20.05.2013, (v) 0910054215 dated 31.10.2012, (vi) 0510348394 dated 07.03.2013, (vii) 0910056125 dated 24.05.2013, (viii) 0910055812 dated 19.04.2013, (ix) 0910055749 dated 16.04.2013 and (x) 0910055750 dated 16.04.2013.

The applicant stated that they are transferee of DFIA and these DFIA were issued before 01.08.2013, hence the provisions of PN No.35 & Notification No.31 shall not apply to them. These DFIA were presented in customs and the same were disallowed asking them to get the specific items endorsed on DFIA in terms of Notification No.31 dated 01.08.2013 read with PN No.35, since the goods are already exported and transferability has been accorded, it is not possible for them to get the same in export documents and DFIA. Show Cause Notices were issued by customs denying the benefit citing the provisions of the above mentioned notification and Public Notice. They were not able to utilize DFIAs for imports and they got expired. It is mentioned that DGFT has now allowed similar DFIAs in PRC and allowed revalidation as PN No.35 dated 30.10.2013 and customs authorities were adamant to invoke provisions of DGFT Notification No.31 dated 01.08.2013 retrospectively Since now the matter has been cleared and decisions have been made by the PRC Meeting No.07/AM18 held ON 31.05.2017 (Case No.31), PRC 08/AM19 held on 17.07.,2018 (Case No.22) and Case No.36,37,38,39 in PRC 05/AM23 held on 24.05.2022. They have referred para 1.05 of the FTP 2015 Transitional Arrangements. Hence they are requesting to allow revalidation for a period of one year from the date of endorsement.

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. 17 M/s. Surya International, Secunderabad
F.no. HQRPRCAPPLY00003256AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of 10 DFIA No.(i) 0310728028 dated 14.03.2013, (ii) 0310716679 dated 07.12.2012, (iii) 3110056441 dated 10.12.2012, (iv) 3110053838 dated 19.04.2012, (v) 0310695860 dated 23.05.2012, (vi) 0310716678 dated 07.12.2012, (vii) 0310723146 dated 06.02.2013, (viii) 0910052081 dated 11.04.2012, (ix) 0910051294 dated 15.02.2012 and (x) 0910052314 dated 25.04.2012.

The applicant stated that they are transferee of DFIA and these DFIA were issued before 01.08.2013, hence the provisions of PN No.35 & Notification No.31 shall not apply to them. These DFIA were presented in customs and the same were disallowed asking them to get the specific items endorsed on DFIA in terms of Notification No.31 dated 01.08.2013 read with PN No.35, since the goods are already exported and transferability has been accorded, it is not possible for them to get the same in export documents and DFIA. Show Cause Notices were issued by customs denying the benefit citing the provisions of the above mentioned notification and Public Notice. They were not able to utilize DFIAs for imports and they got expired. It is mentioned that DGFT has now allowed similar DFIAs in PRC and allowed revalidation as PN No.35 dated 30.10.2013 and customs authorities were adamant to invoke provisions of DGFT Notification No.31 dated 01.08.2013 retrospectively Since now the matter has been cleared and decisions have been made by the PRC Meeting No.07/AM18 held ON 31.05.2017 (Case No.31), PRC 08/AM19 held on 17.07.,2018 (Case No.22) and Case No.36,37,38,39 in PRC 05/AM23 held on 24.05.2022. They have referred para 1.05 of the FTP 2015 Transitional Arrangements. Hence they are requesting to allow revalidation for a period of one year from the date of endorsement.

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. 18 M/s. Surya International, Secunderabad
F.no. HQRPRCAPPLY00003252AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of 10 DFIA No.(i) 0510352623 dated 29.04.2013, (ii) 0510352747 dated 30.04.2013, (iii) 0510360169 dated 18.07.2013, (iv) 0210174524 dated 23.02.2012, (v) 0210180163 dated 24.07.2012, (vi) 0310684459 dated 02.03.2012, (vii) 0310708886 dated 13.09.2012, (viii) 0310697111 dated 01.06.2012, (ix) 0810121724 dated 05.06.2013 and (x) 3110055623 dated 03.09.2012.

The applicant stated that they are transferee of DFIA and these DFIA were issued before 01.08.2013, hence the provisions of PN No.35 & Notification No.31 shall not apply to them. These DFIA were presented in customs and the same were disallowed asking them to get the specific items endorsed on DFIA in terms of Notification No.31 dated 01.08.2013 read with PN No.35, since the goods are already exported and transferability has been accorded, it is not possible for them to get the same in export documents and DFIA. Show Cause Notices were issued by customs denying the benefit citing the provisions of the above mentioned notification and Public Notice. They were not able to utilize DFIAs for imports and they got expired. It is mentioned that DGFT has now allowed similar DFIAs in PRC and allowed revalidation as PN No.35 dated 30.10.2013 and customs authorities were adamant to invoke provisions of DGFT Notification No.31 dated 01.08.2013 retrospectively Since now the matter has been cleared and decisions have been made by the PRC Meeting No.07/AM18 held ON 31.05.2017 (Case No.31), PRC 08/AM19 held on 17.07.,2018 (Case No.22) and Case No.36,37,38,39 in PRC 05/AM23 held on 24.05.2022. They have referred para 1.05 of the FTP 2015 Transitional Arrangements. Hence they are requesting to allow revalidation for a period of one year from the date of endorsement.

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. 19 M/s. Surya International, Secunderabad
F.no. HQRPRCAPPLY00003255AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of 10 DFIA No.(i) 0910054216 dated 31.10.2012, (ii) 0310716464 dated 06.12.2012, (iii) 0310724434 dated 18.02.2013, (iv) 0310695442 dated 21.05.2012, (v) 0410146607 dated 29.05.2013, (vi) 0410146608 dated 29.05.2013, (vii) 0810112591 dated 14.06.2012, (viii) 0510328796 dated 03.07.2012, (ix) 0510338026 dated 01.11.2012 and (x) 0510342285 dated 02.01.2013.

The applicant stated that they are transferee of DFIA and these DFIA were issued before 01.08.2013, hence the provisions of PN No.35 & Notification No.31 shall not apply to them. These DFIA were presented in customs and the same were disallowed asking them to get the specific items endorsed on DFIA in terms of Notification No.31 dated 01.08.2013 read with PN No.35, since the goods are already exported and transferability has been accorded, it is not possible for them to get the same in export documents and DFIA. Show Cause Notices were issued by customs denying the benefit citing the provisions of the above mentioned notification and Public Notice. They were not able to utilize DFIAs for imports and they got expired. It is mentioned that DGFT has now allowed similar DFIAs in PRC and allowed revalidation as PN No.35 dated 30.10.2013 and customs authorities were adamant to invoke provisions of DGFT Notification No.31 dated 01.08.2013 retrospectively Since now the matter has been cleared and decisions have been made by the PRC Meeting No.07/AM18 held ON 31.05.2017 (Case No.31), PRC 08/AM19 held on 17.07.,2018 (Case No.22) and Case No.36,37,38,39 in PRC 05/AM23 held on 24.05.2022. They have referred para 1.05 of the FTP 2015 Transitional Arrangements. Hence they are requesting to allow revalidation for a period of one year from the date of endorsement.

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. 20 M/s. Radhika Exports, Mumbai
F.no. HQRPRCAPPLY00290756AM22
Meeting No.19/AM23 held on 22.11.2022

Subject: Removal of late cut on 9 DFIA files No.(1) 03/91/076/00342/AM20, (2) 03/91/076/00306/AM20, (3) 03/91/076/00360/AM20, (4) 03/91/076/00305/AM20, (5) 03/91/076/00322/AM20, (6) 03/91/076/00331/AM20, (7) 03/91/076/00298/AM20, (8) 03/91/076/00284/AM20 and (9) 03/91/076/00359/AM20.

The applicant stated that due DFIA module system migration from old to new module, their many files were on hold and old files which were submitted in the old system were also on hold for many months. System migration happened on 20 Nov.2020. However, proper licence issuance started in end of March and early April 2021 i.e. after almost 4-5 months. The initial licences which were issued to them had few mistakes but till date their licences are not amended even after writing to RA Mumbai. System showing 5% or 10% late cut and RA are not able to view late cut and there was problem with Exchange Rate also which were affecting their licence amount by very huge amount. In this circumstances they had to face severe problem because of which they were not able to submit files on time because of above errors in licences and may other errors in initial phase of the DFIA new module. Hence they are requesting to allow DFIA authorisation without any late cut for the entire value as applied.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, it decided to defer the case and seek a detailed report from RA, Mumbai before taking the decision.

(Action: RA-Mumbai/Applicant)

Case No. 21 M/s. Maxim Exports, Gujarat
F.no. HQRPRCAPPLY00003262AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Revalidation of DFIA No.0811001789 dated 22.06.2021.

The applicant stated the industrial manufacturing activities not only across the country but globally as well, abruptly came to grinding half due to imposing lockdown and similar kinds of the restrictions imposed by the Govt due to the outbreak of Covid-19 pandemic. The above unprecedented situation caused a sharp decline in domestic demand from the manufacturing sector which eventually resulted into the acute recession in the economic activities in the country and importation was also adversely hit by this reaon. The concern licensing authorities way back in the month of June 2021 issued the subject DFIA license valid upto 21 June, 2022. They have sold the said license to M/s. Hansraj Import Export Pvt. Ltd., (the Buyer) and due to unprecedented situation as a result of outbreak Covid-19 pandemic it has become difficult to the buyer to claim any benefit against the Authorisation. Hence they are requesting to allow one year revalidation of subject DFIA Licence.

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. 22 M/s. Sahyadri Farmers Producer Company Limited, Nashik
F.no. HQRPRCAPPLY00003301AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Condonation of delay in submission of online TMA application for period 01.10.2019 to 31.12.2019.

The applicant stated that they are continuously submitting application for TMA within due date but they fail to submit online application with due date for the quarter 01.10.2019 to 31.12.2019 due to current situation of Covid-19 lockdown in India. Last date was 31.12.2020 but the person who was looking the matter of FTP filing found Covid positive during this period hence they missed the due date. Hence they are requesting for condonation of delay in submission of Online TMA application for the period 01.10.2019 to 31.12.2019.

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. 23 M/s. Spice Nest, Rajkot
F.no. HQRPRCAPPLY00003319AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Condonation of delay submission of 5 Physical copy of TMA applications for the period (i) 01.01.2020 to 31.03.2020 (F.No.ARNTMAAPPLYTMA02427364AM22), (ii) 01.04.2020 to 30.06.2020 (F.No. ARNTMAAPPLYTMA02421177AM22), (iii) 01.07.2020 to 30.09.2020 (F.No. ARNTMAAPPLYTMA02414013AM22), (iv) 01.10.2020 to 31.12.2020 (F.No. ARNTMAAPPLYTMA02411411AM22) & (v) 01.01.2021 to 31.03.2021 (F.No. ARNTMAAPPLYTMA02130074AM22).

The applicant stated that they their TMA application was rejected by the RLA as time barred. This is because of they were not travel during that period due to covid situation and personal health related issue during that time. The claim has less than 25 S/Bills as per DGFT portal notification that need to upload self attested copy. They applied online on 16.09.2021 and hard copy submitted to Ahmedabad office on 20.10.2021 which is 34 days. Hence they are requesting to condone the delay of TMA Application for the period 01.01.2020 to 31.03.2020, 01.04.2020 to 30.06.2020, 01.07.2020 to 30.09.2020, 01.10.2020 to 31.12.2020 and 01.01.2021 to 31.03.2021.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee decided to accept the request for condonation of delay in submission of physical copy of 5 TMA applications for the period (i) 01.01.2020 to 31.03.2020 (F.No.ARNTMAAPPLYTMA02427364AM22), (ii) 01.04.2020 to 30.06.2020 (F.No. ARNTMAAPPLYTMA02421177AM22), (iii) 01.07.2020 to 30.09.2020 (F.No. ARNTMAAPPLYTMA02414013AM22), (iv) 01.10.2020 to 31.12.2020 (F.No. ARNTMAAPPLYTMA02411411AM22) & (v) 01.01.2021 to 31.03.2021 (F.No. ARNTMAAPPLYTMA02130074AM22). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 24 M/s. Shiddhi Industries, Bhuj-Kutch
F.no. HQRPRCAPPLY00003265AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Condonation of delay in submission of physical copy of 3 TMA Applications for the period (i) 01.01.2020 to 31.03.2020 (F.No.082110251496AM21 dated 24.06.2021), (ii) 01.10.2020 to 31.12.2020 (F.No.AHDTMAAPPLY00042566AM22 dated 30.12.2021) & (iii) 01.01.2021 to 31.03.2021 (F.No.AHDTMAAPPLY00050482AM22 dated 13.03.2022).

The applicant stated that their office is located at Bhuj which is 350 kms away from RA Ahmedabad and due to lockdown and pandemic situation due to covid-19 the Government in the interest of nation had taken many preventive measures likes lockdown and restriction in the number of employees allowed to work. They could not complete and submit all the TMA applications on time in physically. Hence they are requesting for condonation of delay in submission of physical copies of Three TMA applications for the period 01.01.2020 to 31.03.2020, 01.10.2020 to 31.12.2020 and 01.01.2021 to 31.03.2021.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length. The Committee decided to accept the request for condonation of delay in submission of physical copy of 3 TMA applications for the period (i) 01.01.2020 to 31.03.2020 (F.No.082110251496AM21 dated 24.06.2021), (ii) 01.10.2020 to 31.12.2020 (F.No.AHDTMAAPPLY00042566AM22 dated 30.12.2021) & (iii) 01.01.2021 to 31.03.2021 (F.No.AHDTMAAPPLY00050482AM22 dated 13.03.2022). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 25 M/s. Vijaynagar Bio-Tech Pvt. Ltd., Visakhapatnam
F.no. HQRPRCAPPLY00003263AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Condonation of delay in submission of physical copy of 2 TMA applications for the period 01.10.2020 to 31.12.2020 (File No.HYDTMAAPPLY00018494AM22) and 01.01.2021 to 31.03.2021 (File No.HYDTMAAPPLY00018653AM22).

The applicant stated that while applying for TMA application, DGFT portal is showing a pop up that applicant for applications with count of S/Bills/Airway Bills more than 25, need not to upload S/Bill/Airway Bills, commercial invoices and Bill of Lading. They will have to submit these documents to concerned RAs. Applicant needs to attach self attested copies of S/Bill are less than 25. Due to the technical issue the department was unable to fetch the submitted S/Bills and hence issued DL as time barred. Hence they are requesting for condonation of delay in submission of TMA application for the period 01.10.2020 to 31.12.2020 and 01.01.2021 to 31.03.2021.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee decided to accept the request for condonation of delay in submission of physical copy of 2 TMA applications for the period 01.10.2020 to 31.12.2020 (File No.HYDTMAAPPLY00018494AM22) and 01.01.2021 to 31.03.2021 (File No.HYDTMAAPPLY00018653AM22). The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

Case No. 26 M/s. ITC Limited, Guntur
F.no. HQRPRCAPPLY00003406AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: To condone the delay beyond 90 days late filing replies as per para 2.05 of HBP against File No.07/21/102/50478/AM21 dated 21.09.2021 (Migrated New BO portal File No.072110250478AM21).

The applicant stated that they were filled TMA online Application and also submitted hard copy of the same physically at RA and after submission of the same they approached RA about the status of their application and received a reply from RA that their application is under migration to NEW BO Portal Version and it will take time to process further. After couple of months their application has been migrated to NEW BO Portal with New File No.072110250478AM21 and initiated the process. Thereafter RA issue a DL in NEW BO Portal and they were not posted any physical copy of the same through speed post like their previous TMA applications of first quarter. They were under impression that they will received a physical copy of either deficiency or approval letter will be received from RA. After couple of months RA issued a rejection letter quoting the Para 2.05 of HBP as their replies are NOT received within 90 days from the date of issue of DL. and the application has been migrated to NEW BO portal with new File No. and initiated the process of scrutiny of TMA application by RA and they issue DL in New On line Portal. On receipt of rejection letter from RA they approached RA Bangalore but they were informed to file application to PRC. Hence they are requesting for condonation of delay beyond 90 days late filing replies as per para 2.05 of HBP against File No.07/21/102/50478/AM21 dated 21.09.2021 (Migrated New BO portal File No.072110250478AM21).

Decision: The Committee went through the submission made by the firm and discussed the matter at length and observed that this is not a case of policy relaxation. Accordingly, this case stands withdrawn from PRC and advise the applicant to approach concerned RA, in the matter.

(Action: Applicant)

Case No. 27 M/s. Glenmark Pharmaceuticals Ltd., Mumbai
F.no. HQRPRCAPPLY00003321AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Accounting of export made under 04 S/Bills towards regularization/redemption of Advance Authorization No.0310834878 dated 17.02.2020.

The applicant stated that they had obtained Advance Licence with UQC for export product in "PACKS" and for import item in "K.G". They have successfully done import with UQC in KG and accordingly started exporting goods from June 2020. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 16.09.2022 for hurdle free shipments.. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained Brand Rate DBK benefit on Inputs i.e. Bulk Drug utilized in exported product. They have file these S/Bills under Brand Rate DBK to obtained refund of Duties paid on imported Packing material which was used in Export product. Hence they are requesting to allow four Shipping Bills for regularization and closure purpose against subject Advance Authorisation.

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

(Action: Applicant)

Case No. 28 M/s. Glenmark Pharmaceuticals Ltd., Mumbai
F.no. HQRPRCAPPLY00003306AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Accounting of export made under 03 S/Bills towards regularization/redemption of Advance Authorization No.0310834475 dated 24.01.2020.

The applicant stated that they had obtained Advance Licence with UQC for export product in "PACKS" and for import item in "K.G". They have successfully done import with UQC in KG and accordingly started exporting goods from June 2020. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 09.09.2022 for hurdle free shipments.. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained Brand Rate DBK benefit on Inputs i.e. Bulk Drug utilized in exported product. They have file these S/Bills under Brand Rate DBK to obtained refund of Duties paid on imported Packing material which was used in Export product. Hence they are requesting to allow three Shipping Bills for regularization and closure purpose against subject Advance Authorisation.

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

(Action: Applicant)

Case No. 29 M/s. Glenmark Pharmaceuticals Ltd., Mumbai
F.no. HQRPRCAPPLY00003302AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Accounting of export made under 05 Nos. of shipping bills under free Scheme towards redemption against Advance Authorisation No.0310834069 dated 10.01.2020.

The applicant stated that they had obtained Advance Licence with UQC for export product in "PACKS" and for import item in "K.G". They have successfully done import with UQC in KG and accordingly started exporting goods from June 2020. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 09.09.2022 for hurdle free shipments.. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained Brand Rate DBK benefit on Inputs i.e. Bulk Drug utilized in exported product. They have file these S/Bills under Brand Rate DBK to obtained refund of Duties paid on imported Packing material which was used in Export product. Hence they are requesting to allow five Shipping Bills for regularization and closure purpose against subject Advance Authorisation.

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

(Action: Applicant)

Case No. 30 M/s. Glenmark Pharmaceuticals Ltd., Mumbai
F.no. HQRPRCAPPLY00003254AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Accounting of export made under 7 shipping bills towards regularization & redemption against Advance Authorisation No.0310830258 dated 12.07.2019.

The applicant stated that they had obtained Advance Licence with UQC for export product in "PACKS" and for import item in "K.G". They have successfully done import with UQC in KG and accordingly started exporting goods from Nov. 2019. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 16.09.2022 for hurdle free shipments.. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained Brand Rate DBK benefit on Inputs i.e. Bulk Drug utilized in exported product. They have file these S/Bills under Brand Rate DBK to obtained refund of Duties paid on imported Packing material which was used in Export product. Hence they are requesting to allow seven Shipping Bills for regularization and closure purpose against subject Advance Authorisation.

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

(Action: Applicant)

Case No. 31 M/s. Glenmark Pharmaceuticals Ltd., Mumbai
F.no. HQRPRCAPPLY00003267AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Accounting of export made under 2 shipping bills towards regularization & redemption against Advance Authorization No.0310831649 dated 19.09.2019.

The applicant stated that they had obtained Advance Licence with UQC for export product in "PACKS" and for import item in "K.G". They have successfully done import with UQC in KG and accordingly started exporting goods from January, 2020. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 16.10.2022 for hurdle free shipments.. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained Brand Rate DBK benefit on Inputs i.e. Bulk

Drug utilized in exported product. They have file these S/Bills under Brand Rate DBK to obtained refund of Duties paid on imported Packing material which was used in Export product. Hence they are requesting to allow two Shipping Bills for regularization and closure purpose against subject Advance Authorisation.

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

(Action: Applicant)

Case No. 32 M/s. Glenmark Pharmaceuticals Ltd., Mumbai
F.no. HQRPRCAPPLY00003259AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Accounting of export made under 7 shipping bills towards regularization & redemption against Advance Authorization No.0310831065 dated 19.08.2019.

The applicant stated that they had obtained Advance Licence with UQC for export product in "PACKS" and for import item in "K.G". They have successfully done import with UQC in KG and accordingly started exporting goods from FEB, 2020. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 09.09.2022 for hurdle free shipments.. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained Brand Rate DBK benefit on Inputs i.e. Bulk Drug utilized in exported product. They have file these S/Bills under Brand Rate DBK to obtained refund of Duties paid on imported Packing material which was used in Export product. Hence they are requesting to allow SEVEN Shipping Bills for regularization and closure purpose against subject Advance Authorisation.

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

(Action: Applicant)

Case No. 33 M/s. Glenmark Pharmaceuticals Ltd., Mumbai

F.no. HQRPRCAPPLY00003268AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Accounting of export made under 2 shipping bills towards regularization & redemption against Advance Authorization No.0310831612 dated 18.09.2019.

The applicant stated that they had obtained Advance Licence with UQC for export product in "PACKS" and for import item in "K.G". They have successfully done import with UQC in KG and accordingly started exporting goods from Jan. 2020. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 16.10.2022 for hurdle free shipments.. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained Brand Rate DBK benefit on Inputs i.e. Bulk Drug utilized in exported product. They have file these S/Bills under Brand Rate DBK to obtained refund of Duties paid on imported Packing material which was used in Export product. Hence they are requesting to allow two Shipping Bills for regularization and closure purpose against subject Advance Authorisation.

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

(Action: Applicant)

Case No. 34 M/s. Glenmark Pharmaceuticals Ltd., Mumbai
F.no. HQRPRCAPPLY00003299AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Accounting of export made under 10 shipping bills towards regularization & redemption against Advance Authorization No.0310833762 dated 30.12.2019.

The applicant stated that they had obtained subject Advance Authorisation under P.C.9 condition with Pre-Import condition accordingly the export validity of AA was 01.05.2021. Within actual validity of AA they are able to supply export product against subject AL containing Raw Material Qty. 2.095 Kgs whereas balance quantity 4.788 Kgs. raw material consumed in export product, they have exported under FREE SCHEME due to expiry of EOP of AA and mentioned AL details on first page of S/Bill in mark and Nos. column. Later DGFT has been issued notification No.28 dt. 23.9.2021 and extend the EOP upto 31.12.2021 which was expired between the period of 01.08.2020 to 31.07.2021.Hence they are requesting to allow 19 Shipping Bills for regularization and closure purpose against subject Advance Authorisation.

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

(Action: Applicant)

Case No. 35 M/s. Glenmark Pharmaceuticals Ltd., Mumbai
F.no. HQRPRCAPPLY00003275AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Accounting of export made under 1 shipping bill towards regularization & redemption against Advance Authorization No.0310833041 dated 27.11.2019.

The applicant stated that they had obtained Advance Licence with UQC for export product in "PACKS" and for import item in "K.G". They have successfully done import with UQC in KG and accordingly started exporting goods from April, 2020. In order to improve data quality, JNPT Customs on 18.08.2020 had been issued a PN No.101/2020 for Streamlining of UQCs in Bills of Entry and Shipping Bills. Accordingly, they have issued revised list of UQC and removed packs with few other UQC from Custom system. Due to these sudden changes in Customs system, they are unable to export finish products against this AA, so they have decided to clear export shipment under "Free/Brand Rate DBK (9801) with Zero DBK by mentioning of Advance Licence details on Custom Invoice and S/Bills to get it account at the time of Redemption. They had amended the AA from RLA Mumbai on UQC as "Numbers" on dated 15.09.2022 for hurdle free shipments.. They have also confirm and undertake that against the S/Bill mentioned in subject they have not obtained Brand Rate DBK benefit on Inputs i.e. Bulk Drug utilized in exported product. They have file these S/Bills under Brand Rate DBK to obtained refund of Duties paid on imported Packing material which was used in Export product. Hence they are requesting to allow one Shipping Bills for regularization and closure purpose against subject Advance Authorisation.

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

(Action: Applicant)

Case No. 36 M/s. Technofab Engineering Ltd., Faridabad

F.no. HQRPRCAPPLY00003280AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: To allow MEIS benefit against 4 Shipping Bill No.(i) 3919508 dated 31.03.2018, (ii) 4204735 dated 14.04.2018, (iii) 4223590 dated 16.04.2018 & (iv) 4476975 dated 26.04.2018.

The applicant stated that they had applied to PRC earlier and their case was rejected without placing the same with PRC Committee and now they are filing review because they have issued MEIS Duty Credit Scrip by RA, CLA and the benefit is denied by custom authority because their MEIS has been issued for Port as INJIGB (Jaigaon) which is not a notified port as per customs comment . They have been denied benefit by customs without any fault. The Dy. Commissioner asking them to comment on this issue, whereas O/o Commissioner of Customs (Preventive), West Bengal need to issue special order or public notice with regard to notifying the (INJIGB) JAIGAON LCS port for registration of MEIS and other scrips. Hence they are requesting to allow register license and advise Jt.DGFT to given extension to MEIS License for at least six months as the MEIS license is already expired on 05.07.2022.

Decision: The Committee discussed the case on basis of submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: PC-3 Division/Applicant)

Case No. 37 M/s. Sharco Enterprises, UP
F.no. HQRPRCAPPLY0000000290AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: To allow MEIS application against Shipping Bill No.4429667 dated 12.08.2020.

The applicant stated that due to late issue of BRCs issued by the Bank reason being shortage of staff due to pandemic even though the payment was received well on time they were unable to take MEIS benefit. Hence they are requesting to allow extension for applying MEIS to claim MEIS benefit.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that realization has happened within time and e BRCs have been uploaded after the window has been closed. Accordingly, it decided to allow MEIS benefit against Shipping Bill No.4429667 dated 12.08.2020. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 38 M/s. Krystal Global Engineering Ltd., Vadodara
F.no. HQRPRCAPPLY0000003289AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: To allow MEIS benefit against 31 Shipping bills.

The applicant stated that they have exported the goods with MEIS benefits and submitted required documents along with S/Bill and export realization proof to Bank and requested to issue BRC. The require BRC to apply for MEIS Scripts/License form from Bank which they have exported the goods. But due to some technical reason or migration of computer system of Bank they lost the data from their computer system and due to this they could not issue BRC before December, 2020. Meanwhile, DGFT has stopped applying for MEIS license for the export made before December,2020, hence transaction made before Dec 20 were lapsed for applying MEIS licence and lost benefit. Hence they are requesting to allowpermission to claim of MEIS benefit.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, it decided to defer the case and ask the firm to submit a statement mentioning the date of realization and date of uploading the e-BRC of each Shipping bill for taking the decision.

(Action: Applicant)

Case No. 39 M/s. Best Corporation Pvt. Ltd., Tirupur
F.no. HQRPRCAPPLY00003260AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Permission to claim MEIS benefit against 20 shipping bills.

The applicant stated that they had applied for MEIS Scrip for their Shipping Bills from the period 01.09.2020 to 31.12.2020 and website showed "the total budgeted funds for providing the MEIS benefit for this period has now breached the limit". Due to the reason they were not able to submit the application for the S/Bills mentioned in the annexure. Hence they are requesting to allow permission to claim MEIS benefit against 20 S/Bills.

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 of the firm.

(Action: Applicant)

Case No. 40 M/s. ISMA Impex, Mumbai
F.no. HQRPRCAPPLY00003294AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Condonation of delay in filing of MEIS application against 14 Shipping bills.

The applicant stated that they have exported to Egypt/Saudi Arabia/Nigeria/UAE/Pakistan during 01.04.2018 to 31.03.2020 against 13 S/Bills and prepared MEIS incentive script application for the same. While preparation of application the claim value is being showing 0.00 as the system showing the incentive has been lapsed due to late application. Due to e-BRC;s of all those shipments have been generated by their Banker in month of March 2022 their MEIS application has been time barred. Upon receipt of all e-BRC's they have started for preparing MEIS application as DGFT portal and it was too late for the application and claim has been lapsed. Hence they are requesting to allow permission to claim of MEIS incentives for the above mentioned period.

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. 41 M/s. Dulari Exports Pvt. Ltd., Haryana
F.no. HQRPRCAPPLY0003316AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Permission to claim MEIS benefit against S/Bills for the period 2012 to 2021 which is not showing due to DEL order issued by O/o Addl. DGFT, CLA New Delhi.

The applicant stated that due to non-fulfilment of EO against the EPCG authorisation their name was placed under DEL list. Due to this they were unable to file the MEIS applications through online portal. The adjudication order was filed to DGFT which was heard in personal appellant authority set aside the adjudication order and reverted back the file to Addl.DGFT, CLA, New Delhi for regularization of cases under applicable policy provisions.The documents called by CLA was submitted and one case was regularized with stay of DEL order to enable them to file the pending applications for MEIS benefits. Further they informed that in case of EPCG authorisation redemption documents were submitted on 26.03.2008 and show-cause notice was issued on 19.03.2010 in spite of all the redemption documents were submitted and their name was put under DEL on 27.07.2011. The adjudication order was issued on 17.09.2012, they have filed appeal on 24.06.2019 against adjudication order and ex-parte order-in-appeal was passed on 10.03.2021 even after regular follow-ups. Review petition filed on 12.04.2021 with DG, DGFT, New Delhi which was heard and passed in their favour on 22.12.2021 with instruction to review original order. There was delay in each and every stages as mentioned above. Hence they are requesting to allow permission to file the MEIS application within the time limit granted by DGFT before 31.08.2022.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, it decided to defer the case and seek a detailed report including period of DEL/Abeyance and other aspects from CLA-New Delhi, before taking the decision.

(Action: CLA-New Delhi/Applicant)

Case No. 42 M/s. Apollo Tyres Ltd., Gurgaon
F.no. HQRPRCAPPLY00003312AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: To allow MEIS benefit against 48 shipping bills (MEIS Scrip No.0519226442 dated 19.06.2020 has been issued against 50 shipping bills and considered due to an error in 25 shipping bills).

The applicant stated that as per the process, for utilization of MEIS scrip they applied for registration at the port, however, scrip was not transmitted from DGFT to the cutoms portal due to an error in S/Bills out of total 50 S/Bills. They got to know 2 S/Bills were claimed in duplicate due to portal error hence they requested CLA for re-issuance/amendment of the scrip after moving 2 S/Bills. CLA informed EDI Division about the cancellation of captioned MEIS scrip and advised for reactivation of balance 48 S/Bills and reactivated S/Bill on 22.02.2022 therefore they created a fresh Ecom application. Portal is processing the application with 100% late cut. Due to irregularities on the application portal & clerical mistake they unable to substantial MEIS benefit. The initial application was made within the eligible timelines and the company was also allowed benefit of MEIS. Hence they are requesting to allow permission to claim MEIS benefit without late cut.

Decision: The Committee discussed the case on basis of submission made by the firm and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: PC-3 Division/Applicant)

Case No. 43 M/s. Phoenix Overseas Limited, Kolkata
F.no. HQRPRCAPPLY00003264AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: To allow MEIS benefit against 22 shipping bills in which "N" has been mentioned in reward column instead of "Y".

This is review case of PRC Meeting No.28AM20 held on 21.01.2020 (Case No. 14) wherein Committee rejected the case. Now firm has stated that it is to be noted that from 01.04.2018, the Ranaghat LCS is declared as EDI PORT and there was lot of confusion among the CHAs as the confusion created at all ports in India between 01.05.2015 to 30.09.2015 as introduction of "Y" and "N" mentioned in the S/Bill. They had mentioned "We intend to claim rewards under merchandise exports from India Scheme" in all the S/Bills but not mentioned the "Y". As per PN No.47 dated 08.12.2015 a relaxation has been provided to exporters who exports between the said period and marked "N"instead of "Y"as the system was new for the EDI PORT. Hence they are requesting to allow permission to claim MEIS benefits in the light of PN No.47/2015-20 dated 08.12.2015.

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. 44 M/s. R R International, Tamilnadu
F.no. HQRPRCAPPLY00003261AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: To allow MEIS benefit against shipping bills following file number: 32/02/006/59200/0763/5792 dated 07.04.2022 (50 shipping bills), 32/02/006/59200/0763/6306 dated 11.04.2022. (26 Shipping Bills).

The applicant stated that they had applied MEIS scrip for S/Bills for the period from 01.09.2020 to 31.12.2020, the showed "The total budgeted funds for providing the MEIS benefit period from 01.09.2020 to 31.12.2020 has now breached the limit". Due to the reason they were not able to submit the application. Hence they are requesting to allow permission to claim the MEIS benefits for above said period.

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. 45 M/s. Shivlon, Andheri
F.no. HQRPRCAPPLY00003245AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: To allow MEIS Benefit against Shipping Bill No.4660915 dated 24.08.2020.

The applicant stated that they have made exports of Textile Materials under subject S/Bill in the year August, 2020 and the payment realized in April, 2022. They have created an Ecom No. 03/16/901/67900/0764/0598 under MEIS Scheme and tried to submit the file but cannot submit because claim for the period 01.04.2020 to 31.08.2020 is not allowed to be submitted. Their BRC was realised by end of April, 2022 by that time MEIS window was not open and due lockdown and recession they are facing loss and less export orders. Hence they are requesting to allow permission to claim MEIS benefit for the above mentioned period.

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. 46 M/s. Das Offshore Ltd., Mumbai
F.no. HQRPRCAPPLY00003232AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Condonation of delay in applying the application for SEIS claim for the period 2017-18.

The applicant stated that their SEIS claim was rejected by RA Mumbai vide letter dated 18.05.2018, therefore they had filed a review application against the rejection letter. Their case was referred to DGFT Delhi and after many clarifications and personal hearing through Video Conferencing on 17.11.2021 with DGFT, Delhi, they have received Order in Review dated 18.01.2022. Due to the pending decision at DGFT level for the claim of 2016-17, they had not applied for balance amount of the same contract which was balance during the year 2017-18. They have decided to apply SEIS application for the period 2017-18 and accordingly, they have applied for SEIS claim of USD 1.5 million online on dated 31.12.2021. Therefore, Order in Review dated 18.01.2022 was received. Hence they are requesting to condone the delay in applying the application for SEIS claim for the period 2017-18.

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. 47 M/s. Gaurav International, HR
F.no. HQRPRCAPPLY00003382AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Clubbing of 2 Special Advance Authorization No.0510413252 dated 08.01.2020 & 0510413668 dated 21.02.2020.

The applicant stated that they had applied for SAL and Authorisation was issued against Export S.No. 4, and applied for ladies Dress 8995 pcs. against 26086 Sqm. imported fabric at an average of 2.90 Sqn. Per garment. They imported the fabric under licence, but in the meantime buyer cancelled orders. In order to compensate, buyer gave us a new order of ladies jumpsuit against imported fabrics. Since there is no provision in the system to change SION in the licence hence they applied for new licence. At the time of redemption RA informed that there is no provision of clubbing under SPl. Advance Authorisation. Hence they are requesting to allow clubbing of Special Advance Authorisation for redemption purpose.

Decision: The Committee went through the justification submitted by the applicant and discussed the matter at length and it decided to allow clubbing of 2 Special Advance Authorization No.0510413252 dated 08.01.2020 & 0510413668 dated 21.02.2020 for regularization purpose only. The other terms and conditions for clubbing as laid down in Policy/HBP, including accountability of imported fabrics as per relevant SIONs, shall be applicable in this case. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ CLA-New Delhi)

Case No. 48 M/s. Gaurav International, HR
F.no. HQRPRCAPPLY00003278AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Clubbing of 2 Special Advance Authorization No.0510413917 dated 18.03.2020 & 0510414579 dated 07.07.2020.

The applicant stated that they had applied for SAL and Authorisation was issued against Export S.No. 4, and applied for ladies Jumpsuit 11251 pcs.against39490 Sqm. imported fabric at an average of 3.51Sqn. Per garment. They imported the fabric under licence, but in the meantime buyer cancelled orders due to Covid-19. In order to compensate, buyer gave us a new order of ladies dress against imported fabrics. Since there is no provision in the system to change SION in the licence hence they applied for new licence. At the time of redemption RA informed that there is no provision of clubbing under SPl. Advance Authorisation. Hence they are requesting to allow clubbing of Special Advance Authorisation for redemption purpose.

Decision: The Committee went through the justification submitted by the applicant and discussed the matter at length and it decided to allow clubbing of 2 Special Advance Authorization No.0510413917 dated 18.03.2020 & 0510414579 dated 07.07.2020 for regularization purpose only. The other terms and conditions for clubbing as laid down in Policy/HBP, including accountability of imported fabrics as per relevant SIONs, shall be applicable in this case. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ CLA-New Delhi)

Case No. 49 M/s. Amelco Kabel Pvt. Ltd., Noida
F.no. HQRPRCAPPLY00003272AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Clubbing of 5 Advance Authorization No.(i) 0510372857 dated 06.12.2013 (Original AA No.0510332723 dated 28.08.2012), (ii) 0510350635 dated

03.04.2013, (iii) 0510350889 dated 08.04.2013, (iv) 0510391356 dated 26.09.2014 and (v) 0510392694 dated 06.01.2015.

The applicant stated that they are manufacturer exporter of "Single Core PVC Insulated Cable with Copper Conductor and obtained five Advance Authorisation to manufacture and export the above product through Deemed Export to 100% as well as thru some physical exports to fulfil the export obligation. Due to new exporter they could not maintain proper ratio of exports against licenses and made short export against some licenses while exported in excess quantity against some licenses. Their major exports has been Deemed Exports to 100% EOU and they have been dependent upon the requirement of local buyer (100% EOU) and had made some short exports against the initial licenses resulting into the requirement of clubbing the licenses of the purpose of achieving the E.O. against AA. The total duty saved is arriving as Rs. 1.61 cr. while the total duty and interest is arriving Rs.3.50 cr. which is almost double the duty saved amount. Hence they are requesting to Clubbing of Five Advance Authorisation as mentioned in the subject.

Decision: The Committee after discussing the matter on the basis of justification submitted by the applicant, it decided to defer the case and seek a detailed report from CLA-New Delhi before taking the decision.

(Action: CLA-New Delhi /Applicant)

Case No. 50 M/s. Kala Jyothi Process Pvt. Ltd., Hyderabad
F.no. HQRPRCAPPLY00003769AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Extension in EOP of EPCG License No.0930001790 dated 19.10.2005.

This is a review case of PRC Meeting No.15/AM20 held on 13.08.2019 (Case No.32) wherein Committee approved extension in EOP against EPCG Licence for a period of 2 years. Now firm has stated that while they were ready to ship goods, Covid struck shipment and from March 2020 onwards everything came to a standstill for extended time. They were to export books for schools as was declared in PRC Application but across the globe schools remained shut down for extended time and later slowly while the school opened non availability of containers and shipping space, they could not fully complete shipment. They have completed 69.37% of E.O. during this period. Hence they are requesting E.O. extension for further period of two years to complete the balance exports.

Decision: The Committee reviewed the case on the basis of submission made by the firm and discussed the matter at length and observed that due to various restrictions imposed on account of ongoing lockdown during the period of Covid-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, it decided to accede to the request of the firm for extension in EOP for a period of 18 months from the date of endorsement against EPCG Authorization No.0930001790 dated

19.10.2005 subject to payment of composition fee of 2% on duty saved amount proportionate to unfulfilled portion of EO, on the date of expiry of extended EOP. The other terms and conditions towards fulfillment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

Case No. 51 M/s. Fresenius Kabi Oncology Limited, New Delhi
F.no. HQRPRCAPPLY00003284AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Waiver of Procedural Requirement as per HBP of Advance Authorization No.0511002766 dated 24.05.2021.

The applicant stated that they had obtained subject AA with pre-import condition, as drug was to be imported from unregistered source under Adhoc Norms-Repeat Basis. They could not take cognizance of PN No.25/2015-20 dated 14.08.2019 which restricts issuance of AA on repeat Basis for bulk drug falls under Appendix 4J. This has happened unintentionally due to lack of awareness of this public notice. They have already imported bulk drug and packaging items, only Ethanol Absolute is pending for import and in order to import this item they had filed application for revalidation with CLA and CLA office have now observed that this AA should not have been issued under Adhoc Norms-Repeat Basis and they have asked to change authorisation under Para 4.07 HBP and get the norms ratified. Hence they are requesting to allow relaxation against PN No.25 dated 14.08.2019 for closure of this AA as is obtained under adhoc norms repeat basis.

Decision: The Committee examined the matter on the basis of justification submitted by the applicant and it decided to defer the case and seek a detailed report from CLA-New Delhi before taking the decision.

(Action: CLA-New Delhi /Applicant)

Case No. 52 M/s. Medreich Limited, Karnataka
F.no. HQRPRCAPPLY00003311AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Application for Relaxation on Policy Provisions towards domestic Procurements of Raw material against Advance Authorization No.0710111877 dated 13.07.2017.

The applicant stated that they are one of the leading exporters of Pharmaceutical Formulations and have obtained AA under self-declaration towards the domestic procurement of Input Sl.No.1 Amoxicillin Trihydrate BP compacted and direct import of

Input Sl.No.2 Potassium Clavulanate + MCC Blend (1:1) NON COS. They have applied for the Norms Committee ratification towards the export of Amoxicillin and Potassium Clavulanate Tables 1125mg/1000mg/625mg and 562.5mg and norms rectified by NC on 17.01.2020 and they have made the direct import of Sl.No.2. As per the NC ratification they have paid Custom Duty with interest against the excess import for 27.868 Kgs against import Sl.No.2. They have completed E.O. and since the initial and extended validity period has been expired they are unable to obtain invalidation letter towards the domestic procurement of import Sl.No.1. Hence they are requesting for relaxation of policy provisions to obtain the benefits against the exports they have already made as per the stipulated export obligation against subject Advance Authorisation.

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. 53 M/s. Modern Impex, Kolkata
F.no. HQRPRCAPPLY00003317AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Closure of Advance Authorization No.0211000820 dated 16.06.2021.

The applicant stated that due to a mistake of their CHA, 3 of the export S/Bills were filed under the AA Scheme but the relevant option has not been ticked. Full disclosure of this fact has been made in the Invoice. In line with the AA for gold, details of the gold consumed, the details of its import with BOE details have also been given in the S/Bill. However, the AA box has not been marked correctly and the S/Bills thus does not show the AA Number and Date. Hence they are requesting to allow considering these shipments under AA and allow the redemption against subject licence.

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. 54 M/s. AL Jain Jewellery, Delhi
F.no. HQRPRCAPPLY00003242AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Replenishment of gold had to be taken by 12.07.2022 however EBRC was received on 11.07.2022 and formalities could not be completed request for grant of extension of 35 days to complete formalities and take Gold from Nominated Agencies.

The applicant stated that they had participated in exhibitions in Kuwait and Sharjah, the replenishment of Gold had to be taken from nominated agencies within 120 days of close of first exhibition which comes to 12.07.2022. Due to delay in some overseas payment the e-BRCs were issued on 11.07.2022, a time period of 10 to 15 working days is required to complete the formalities of nominated agencies and taking Appendix 40 from GJEPC. Hence there was no time for taking replenishment, the gold sold was 7680.88gms of .995 fineness on which entitlement works out to 7000gms. They have started work in the last four years and incurring a duty loss of 15% will be a death knell for their business from which recovery if any may take many years. Hence they are requesting to allow extension of 35 days to complete all formalities and take replenishment of Gold.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length and decided to accede to the request for grant of extension of 35 days as requested.

(Action: Applicant)

Case No. 55 M/s. Wellknown Polyesters Ltd., Mumbai
F.no. HQRPRCAPPLY00000007AM23
Meeting No.19/AM23 held on 22.11.2022

Subject: Extension of EOP for regularization of inadvertent excess import under Advance Authorization No.0310818922 dated 06.02.2018.

The applicant has stated that they had issued Advance Authorisation No.0310818922 dated 06.02.2018 for importing 7360 MTs of PTA, 2960 MT of MEG and other two items duty free for a total CIF Value of USD 100,82,320 with an export obligation to export 8000 MT of Polyester Filament Yarn/Polyester Texturized Yarn (Dyed). They have fulfilled the E.O. by 26.08.2019. On 14.12.2018 they have made first import of 500 MTs of PTA and request for invalidation of 2000 MT PTA lodged with RA, Mumbai for domestic procurement from Reliance Industries. An invalidation letter was issued on 09.01.2019 for domestic procurement of 2000 MT PTA from Reliance Industries and accordingly the total permissible quantity for imports of PTA was reduced to 5360 MT. However, inadvertently direct import of 7360 MT PTA has been debited against this Authorization while 1988.890 MT had been domestically procured against invalidation. Therefore, total duty-free procurement under the Authorization is 9348.890 MTs against total allowed quantity of 7360 MT. Therefore, there is an inadvertent excess import of 1988 MT of PTA. Since at the time of second amendment the fact of debit of 2000 MT for domestic procurement and the corresponding value was inadvertently not endorsed on the authorisation, after inter se value adjustment, this fact was lost sight of at the time of clearance of goods, both by the Company and the Customs Authority as a large volume of PTA was being cleared under several authorisations within a short span of 12-13 days in May 2019 (from 18th to 31st May, 2019). Hence they are requesting to regularize this unintended excess-import 1988 MT of PTA and they are willing and ready to take up additional exports within a short period for 3/6 months and fulfil additional export obligation against subject Advance Authorisation.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to defer the case.

(Action: Applicant)

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