**Date of Uploading 06/05/2024**

## Directorate General of Foreign Trade
## (PRC Section)

## Minutes of the Policy Relaxation Committee Meeting Held on 19.04.2024 under the Chairmanship of ShriSantosh Kumar Sarangi, Director General of Foreign Trade

### Meeting No.02AM25held on19.04.2024

The following members were present in the meeting:

| | | |
|---|---|---|
| 1. | Shri S.B.S. Reddy | Addl.DGFT |
| 2. | Shri AkashTaneja | Addl. DGFT |
| 3. | Shri Hardeep Singh | Addl. DGFT |
| 4. | Shri Anil Aggarwal | Addl.DGFT |
| 5. | Dr. S.K. Bansal | Addl. DGFT |
| 6. | Shri S.C.Agarwal | Addl. DGFT |
| 7. | Shri Lokesh H.D. | Addl. DGFT |
| 8. | Shri RandheepThakur | Joint DGFT |

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

| Case No. | Name of the firm |
|---|---|
| 1. | M/s. Surya Golds Private Limited, Mumbai |
| 2. | M/s. Vaachi International Private Limited, Vishakhapatnam |
| 3. | M/s. Mahindra Heavy Engines Limited, Mumbai |
| 4. | M/s. Genus Power Infrastructure Limited, Jaipur |
| 5. | M/s. Kool Tech Infra & Logistics, Punjab |
| 6. | M/s. Tiruchirapalli Engineering and Technology Cluster, Tamil Nadu |
| 7. | M/s. Mallak Specialties Private Limited, Mumbai |
| 8. | M/s. Mallak Specialties Private Limited, Mumbai |
| 9. | M/s. HIC ABF Special Foods Private Limited, Aroor P |
| 10. | M/s. Apex Match Consortium (India) Private Limited, Madurai |
| 11. | M/s. Kanpur Texel Private Limited, Kanpur |
| 12. | M/s. Jay Dattaray Trading Co, Gujarat |
| 13. | M/s. Meril Diagnostics Private Limited,Chalavapi INA Tal |
| 14. | M/s. Devu Tools Private Limited, Mumbai |

| | |
|---|---|
| 15. | M/s. Superhouse Limited, Kanpur |
| 16. | M/s. Cat Larry Exports, Moradabad |
| 17. | M/s. Dishman Pharmaceuticals and Chemicals Limited, Gujarat |
| 18. | M/s. Syndicate Innovations International Limited, Ghaziabad |
| 19. | M/s. Bedmutha Industries Limited, Sinnarnashik |
| 20. | M/s. Blossom Showers Agro, Talukkottur |
| 21. | M/s. AnkurUdyog Limited, Gorakhpur |
| 22. | M/s. Tiruchirapalli Engineering and Technology Cluster, Tamil Nadu |
| 23. | M/s. Hind Aluminium Industries Limited, Mumbai |
| 24. | M/s. MGS Govindharaajulu Chettiar and Sons, Tamil Nadu |
| 25. | M/s. Kopran Limited, Khopoliraigad |
| 26. | M/s. Arch Pharmalabs Limited, Mumbai |
| 27. | M/s. Kumaon Entertainment and Hospitalities Private Limited, Mumbai |
| 28. | M/s. Hindalco Industries Limited, Kolkata |
| 29. | M/s. R S I Switchgear Pvt Ltd, Bhiwadialwar |
| 30. | M/s. Meghmani Organics Limited, Ahmedabad |
| 31. | M/s. Sara Sae Private Limited, Dehradun |
| 32. | M/s. SMS Lifesciences India Limited, Mandalkazipally |
| 33. | M/s. Commscope India Private Limited, Goa |
| 34. | M/s. Janvi Gems, Surat |
| 35. | M/s. Opera Global Private Limited, Noida |
| 36. | M/s. Jain Amar Clothing Pvt Ltd, Ludhiana |
| 37. | M/s. Premier Metals, Jaipur |
| 38. | M/s. AMI Organics Limited, Gujarat |
| 39. | M/s. Jayanita Exports Private Ltd, GautamBudh Nagar |
| 40. | M/s. Precision Metals, Mumbai |
| 41. | M/s. AnuhPharma Limited, Mumbai |
| 42. | M/s. Rise and Shine Overseas, Gujarat |
| 43. | M/s. Best Value Chem Private Limited, Gujarat |
| 44. | M/s. G R Pet Preforms, Maharashtra |
| 45. | M/s. Raymond Luxury Cottons Limited, Maharashtra |
| 46. | M/s. Diehard Dies Private Limited, Andhra Pradesh |
| 47. | M/s. Creative Garments Private Limited, Mumbai |
| 48. | M/s. Biscayne Exotics (OPC) Private Limited, Mumbai |
| 49. | M/s. Geelon Industries Private Limited, Gujarat |
| 50. | M/s. ITCO Industries Limited, Bengaluru |
| 51. | M/s. ITCO Industries Limited, Bengaluru |
| 52. | M/s. MasturLal Private Limited, Bengaluru |
| 53. | M/s. Gland Pharma Ltd, Hyderabad |
| 54. | M/s. Sunrise Industries (India) Limited, Vadodara |
| 55. | M/s.Richa Fashion, (BhanwarlalChoudhary, H.U.F) Gujarat<br>M/s. Rakhi Creation, Surat, Gujarat |

| | |
|---|---|
| 56. | M/s. Continental Engines Private Limited, Alwar |
| 57. | M/s. ITAN Jewels Pvt. Ltd., Mumbai |
| 58. | M/s. Premier Metals, Jaipur |
| 59. | M/s. Misra Automatics Private Limited, Delhi |
| 60. | M/s. Apollo Industries, Gujarat |

**Case No.01** M/s. Surya Golds Private Limited, Mumbai.

F.No. HQRPRCAPPLY00007836AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** To allow condonation of delay in submission of clubbing of EPCG Licenses(i330026585 dated 13.07.2010 ii. 0330026586 dated 13.07.2010 iii. 0330029857 dated 28.06.2011 iv. 0330029538 dated 20.05.2011 v. 0330028602 dated 08.02.2011).

This is a deferred case of PRC Meeting No.30/AM24 held on 23.02.2024 (Case No.41) wherein the Committee decided to refer to PC-5 Division for providing detailed comments on the grounds raised by the applicant to facilitate suitable decision regarding the request for relaxation.

**Applicant Statement:** The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they have availed five EPCG Licences and completed the combined EOP of the Licences. EPCG Licence No. 0330026585, 0330026586, 0330028602, 0330029538 & 0330029857. EPCG Committee has not considered plea for condonation of delay in submission of EODC application. As per the drafting of the policy, the clubbing application should have been submitted on or before expiry of EOP, however they have submitted the clubbing application on 18.03.2019. The policy para pertaining to clubbing read as Para 5.18.5 of HBP 2009-2014 stipulated that No clubbing would be permitted after expiry of EOP. However this was amended in HBP 2015-2020 under Para 5.27 (f) as Clubbing would be permitted only during valid EOP including extended period, if any & further in HBP 2023 onwards as Clubbing would be permitted during valid EOP including extended period, if any. However, clubbing in case of all authorisations where EO period is over may be allowed for regularisation purposes provided they have been issued under same policy period. In many cases the Committee decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow clubbing with a condition that all the exports covered under clubbing shall be exported within the last day of the EO period of first license OR last day of EO period of two authorization whichever is less. It is very clear that the EODC & clubbing application can be made only after the expiry of EO period. The intent of Para 5.18.5 is that exports have be done within the EOP, the RA & EPCG Committee are interpreting that the submission has to be within the EOP, which is not the case. Hence they are requesting to allow condone the delay in submission of EODC application and allow redemption of Licences wherein they have completed total EO within the valid EOP of each Licence.

Comments of PC-5 Division were also seen.

**Decision:** The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it was decided to accede to the request and relax the procedure to extend the provisions of Para 5.27(f) of HBP(w.e.f. 05.12.2017) to subject EPCG Authorizations. No other relaxation was given. 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. Vaachi International Private Limited, Vishakhapatnam.

F.No. HQRPRCAPPLY00007844AM24

Meeting No.02AM25 heldon 19.04.2024

**Subject: Request for dispensation of Customs amendment Certificate against 14 MEIS File Nos.**

This is a deferred case of PRC Meeting No.32/AM24 held on 13.03.2024 (Case No.35).

**Applicant Statement:** The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they are regular exporter of dry parts of plants and flowers having one star export house certificate. They were exports under ITC HS Code 06049000 from their SEZ Units but in the year 2015 when New EDI system implemented the ITC HS Code 06049000 was not showing and they were bound to exports under ITC HS Code 06049900 instead of 06049000. After that they have applied 14 Nos. MEIS file against all those S/Bills which were passed under second ITC Code due to system error. But as per DGFT rule MEIS benefit was available license under ITC Code 06049900. They had approached NSDL and DGFT for many times. On dated 07.02.2022 DGFT has asking to submit the customs amendment certificate for the S/Bills filled under second HS Code to get the approval of issue of MEIS license but the customs is still not providing them the amendment certificate after requesting several time.

The 14 MEIS files are:
(1) 46/21/090/80950/AM17 dated 03.01.2017, (2) 46/21/090/80949/AM17 dated 03.01.2017, (3) 46/21/090/80552/AM18 dated 05.09.2017, (4) 46/21/090/80553/AM18 dated 05.09.2017, (5) 46/21/090/81636/AM18 dated 16.03.2018, (6) 46/21/090/81635/AM18 dated 16.03.2018, (7) 46/21/090/81670/AM18 dated 26.03.2018, (8) 46/21/090/61668/AM18 dated 26.03.2018, (9) 46/21/090/50719/AM18 dated 20.08.2018, (10) 46/21/090/52071/AM19 dated 14.02.2019, (11) 46/21/090/52072/AM19 dated 14.02.2019, (12) 46/21/090/52070/AM19 dated 13.02.2019, (13) 46/21/090/52075/AM19 dated 15.02.2019 and (14) 46/21/090/52076/AM19 dated 15.02.2019.

Now they have stated that VSEZ is asking for Customs Amendment certificate for issuing MEIS license but as per section 149 of Customs Act amendment in S/Bill can be done only with proper documentary evidence that existed at the time of export. In this case the issue is NSDL which has not updated its database in a timely manner and hence no documentary evidence can be produced to that effect by the exporter.

Hence they are requesting to inform VSEZ to process their MEIS bases on the PRC decision without insisting on Customs Amendment Certificate.

**Decision**: Deferred.The Committee reviewed and examined the case on the basis of submission made by the applicant and observed that the applicant may first approach the Customs authorities for issue of Amendment Certificate.

**(Action: Applicant)**

**Case No.03** M/s. Mahindra Heavy Engines Limited, Mumbai.

F.No. HQRPRCAPPLY00000246AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:**Condonation for procedural lapse of not mentioning EPCG license numbers in the S/Bills relating to third party exports by their parent company for fulfilment of EO against EPCG License No.0330033067 dated 03.07.2012 and 0330033690 dated 14.09.2012.

This is a review case of PRC Meeting No.26/AM24 held on 17.01.2024 (Case No.03) wherein Committee rejected the case.

**Applicant Statement:** In this review applicant they have stated that they had followed all procedure related to third party exports as below and the goods were physically exported out of the country in same form as they had supplied to their group company, the third party. They fulfilled all the following as stated in the FTP for third party exports:-

1. Agreement between M&M and MHEL for manufacturing and supplies under EPCG authorization.
2. Lorry receipts as evidence of supplying goods to M&M premises and connecting lorry receipts to port.
3. GST Invoice along with details of EPCG authorization number added.
4. Domestic and export invoices both have EPCGdetails added.
5. Undertaking from 3rd party i.e. M&M on stamp paper as product exported are manufactured by their company.
6. Financial evidence of having received remittance for supplies and BRCs received by M&M against exports.
7. Disclaimer certificate certifying that these exports have not been used by M&M for either fulfilment of specific or average obligation against their licenses.

Except that the CHA failed to mentioned their EPCG license on the S/Bills. Hence they are requesting to allow Condonation for procedural lapse of not mentioning EPCG license numbers in the S/Bills relating to third party exports by their parent company for fulfilment of EO against EPCG License No.0330033067 dated 03.07.2012 and 0330033690 dated 14.09.2012.

The documents submitted on basis of which relief was sought were seen by the Committee.

**Decision:**The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No.26/AM24 held on 17.01.2024 (Case No.03).

**(Action: Applicant)**

**Case No.04** M/s. Genus Power Infrastructures Limited, Rajasthan.

F.No HQRPRCAPPLY0007855AM24

**Subject:** Request forgrant of MEIS for export during 07.07.2017 to 19.09.2017.

**Applicant Statement:** The applicant stated that they had supplied material to M/s. Infratech Ltd., and failed to provide the complete payment out of total value. That for remaining payment they had filed claim and receive from ECGC amounting to INR 3,81,52,053 this was about 85% payment of US$ 5,84,713 and was received on dated 01.07.2019. For the remaining payment their legal case against the customer is under process. As the legal case was pending they are waiting for decision to claim the benefits so they had not submitted their application earlier but as scheme of MEIS was about to end and they had submitted their request for considered and process and issuance release of MEIS incentives. Hence they are requesting to allow export incentive as the customer has not remitted export proceed against their MEIS scrip.

**Decision:**The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those shipping bills whose realization has happened through ECGC with approval of DGFT HQ for uploading and e-BRCs have been uploaded after stipulated time. 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/PC-3 Division for necessary updation)**

**Case No.05** M/s.Kool Tech Infra & Logistics, Punjab.

F.No HQRPRCAPPLY0001112AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** EOP extension against EPCG Authorization No.3030014557 dated 19.08.2015.

**Applicant Statement:** The applicant stated that subject authorization issued with condition precedent to export goods to the tune of 6 times the duty saved with in a period of 6 years from the date of license further extensions for years 2 + 2 years as per terms and conditions of the policy. There is deficit of 1,13,503.34 USD as against the requisite EO of 2,77,720.98 USD and Kool Tech Infra intends cover the said deficit by realizing the balance amount against the bills of the export from the concerned customers abroad and by exporting goods to other customers abroad. That the reason for non-realization of BRC in some S/Bills was due to non-receipt of payment because of Covid pandemic around the world and the buyer got bankrupt due to this pandemic situation. Hence they are requesting to allow EOP extension beyond the period of eight (8) years against subject authorization.

**Decision:**The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee observed that there is merit in the case. Accordingly, it was decided to accede to the request and allowed EOP extension of EPCG Authorization No. 3030014557 dated

19.08.2015 upto 30.08.2025 subject to payment of composition fees as per Policy provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Ludhiana)**

**Case No. 06 M/s.Tiruchirapalli Engineering and Technology Cluster, Trichy Dt.**

F.No. HQRPRCAPPLY00007743AM24

Meeting No.02/AM25 held on 19.04.2024

**Subject:** Extension of EO period and waiver of Composition Fee against 7 EPCG Authorization.

This is a review case of PRC Meeting No.17/AM24 held on 13.10.2023 (Case No.04) wherein the Committee decided to allow EOP extension against EPCG Authorisation No.0430011532 dated 07.08.2012 for a period of 24 months from the date of endorsement subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**Applicant Statement:** In this review application they have stated that as the PRC Committee observed that conversion of the free-shipping bills towards export obligation cannot be done and that in the past too such relaxations were not considered by PRC, it was pleaded by TREAT that as an alternative, the validity period of the EPCG authorizations could be extended by 2 or 3 years. It was also pleaded that the composition fee, if any payable may also be waived as TREAT has been facing financial crunch after the Covid-19 pandemic. As assured the PRC Committee granted extension of validity period in respect of EPCG Authorization No.0430011532, however, such extensions were not given for the other EPCG authorization expressly. Hence they are requesting to allow extension of validity period by 2 or 3 years for all the 7 EPCG authorizations and waiver of composition fee for these authorization.

Committee recalled the submissions made by the applicant in the earlier PH after which extension had been allowed.

**Decision:** The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee observed that the earlier Minutes of PRC Meeting No.17/AM24 held on 13.10.2023 (Case No.04)would stand modified to the extent that the remaining six Authorisation numbers (0430011567 dated 22.08.2012, 0430011485 dated 25.07.2012, 0430011504 dated 31.07.2012, 0430012108 dated 24.01.2013, 0430014614 dated 16.04.2015, 0430015490 dated 19.02.2016) would also be eligible for the purpose of extension of EO Period, other conditions remaining the same. Decision on request regarding Composition fee wasdeferred.

**(Action: Applicant/PRC)**

**Case No.07** M/s.Mallak Specialities Private Limited, Mumbai.

F.No. HQRPRCAPPLY00007242AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:**Request for relaxation for grant of FMS licenses which was not filed within due date.

**Applicant Statement:** The applicant stated that one of their colleague who handled refund related work skipped to claim refund on some shipping bills and it was bought to their notice only after his sudden resignation from the company. During audit their auditor pointed out missing of some S/Bills where claim was not filed. Hence they are requesting to allow relaxation for grant of FMS licenses which was not filed within due date.
Comments of PC-3 Division were seen.

**Decision:** The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

**(Action: Applicant)**

**Case No.08** M/s. Mallak Specialities Private Limited, Mumbai.

F.No. HQRPRCAPPLY00007246AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** Request for relaxation for grant of FMS licenses which was not filed within due date.

**Applicant Statement:** The applicant stated that one of their colleague who handled refund related work skipped to claim refund on some shipping bills and it was bought to their notice only after his sudden resignation from the company. During audit their auditor pointed out missing of some S/Bills where claim was not filed. Hence they are requesting to allow relaxation for grant of FMS licenses which was not filed within due date.
Comments of PC-3 Division were seen.

**Decision:** The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

**(Action: Applicant)**

**Case No.09** M/s.HIC ABF Special Foods Private Limited, Kerala.

F.No. HQRPRCAPPLY00007763AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** To allow export incentive scheme DEPB VKGUY and Chapter 3.

**Applicant Statement:** The applicant stated that they are requesting to reconsider of their application to allow DEPB VKGUY and Chapter 3 benefits against their 13 S/Bills which is not reflecting in the DGFT site. Due to the technical error of the DGFT module they are not able to file the same on time. Hence they are requesting to allow export incentive scheme DEPB VKGUY and Chapter 3.

Comments of EGTF were seen.

**Decision:** The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

**(Action: Applicant)**

**Case No.10** M/s. Apex Match Consortium (India) Private Limited, Madurai.

F.No. HQRPRCAPPLY00001015AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** Request for MEIS benefits against old S/Bills.

**Applicant Statement:** The applicant stated that their request for condonation of delay for filing of MEIS license application for not upload e-BRC within time due to merge of Bank from Lakshmi Vilas Bank to DNB Bank. But paymentreceived within three months from date of exports. Hence they are requesting to allow MEIS benefits of old S/Bills.
Comments of PC-3 Division were seen.

**Decision:**The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those shipping bills whose realization has happened within time and e-BRCs have been uploaded by the bank after stipulated time. 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/PC-3 Division for necessary updation)**

**Case No.11** M/s. Kanpur Texel Private Limited, Kanpur.

F.No. HQRPRCAPPLY00007244AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** To allow MEIS claim for 3 unclaimed Shipping Bills No. 6837470 dt.28/11/2020, 5190995 dt.15/09/2020 and SB No. 7544667 dt.29/12/2020.

**Applicant Statement:** The applicant stated that their following SBs were not showing in DGFT portal for which various complaints lodged with Customs, finally SBs were start showing at DGFT portal in Jan,2023 but since then MEIS portal for fresh applications is not opened therefore their MEIS claim for following SBs is pending. They have lodged complaint No. PMOPG/E/2023/0134607 Dt.7/7/23 in PMG portal and in response of which they were advised to request PRC at DGFT HQ as per para 2.58FTP due to which this application has been made. Since, they could not claim this benefit of these 3 SB because of ICEGATE issue. Hence they are requesting to allow MEIS benefits against subject two S/Bills.

Comments of PC-3 Division were seen.

**Decision:**The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in transmission of Shipping Bills No. 6837470 dt.28/11/2020, 5190995 dt. 15/09/2020 and SB No. 7544667 dt.29/12/2020the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefit only against those shipping bills against which realization of export proceeds has happened within time but SBs were transmitted late by ICEGATE. 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/PC-3 Division for necessary updation)**

**Case No.12** M/s.Jay Dattatray Trading Co., Gujarat.

F.No. HQRPRCAPPLY00001016AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** To allow MEIS benefits.

**Applicant Statement:**. The applicant stated that they are Two Star Export house, engaged in export of cumin seed processed or not (jeera) and all kinds of spices and oil seeds for last several years. They have made exports under MEIS Scheme under Chapter 3.04 of Foreign Trade Policy 2015-20. The procedure for claiming the benefit as per Para 3.14 of Hand Book of Procedures directs (a) to declare the intention to claim rewards under the Scheme in the shipping bill and (b) Marking/Ticking of Y (Yes) in reward column of shipping bills against each item. They have declared in their Export Invoices, Packing Lists and also in Shipping Bills in the specific box provided for the same their intention to claim the reward under MEIS Scheme stating. However, in the following Reward Column it was left out making the Tick Mark for Y (YES), thereby the system recorded the default setting indicating NO. This was an inadvertent mistake occasioned due to oversight. In view of the above, the online system to make MEIS Application does not accept the specific shipping bills in which the Intent has been shown NO, although the very same shipping bills also possess their declaration showing "WE INTEND TO CLAIM REWARDS UNDER MERCHANDISE EXPORTS FROM INDIA SCHEME". They are also refer to judgment of The High Court of Bombay vide W.P.(C) No. 3202 of 2022 (N) against petition filed by M/s. Technocraft Industries (India) Ltd. Hence they are requesting to allow MEIS benefits.
Comments of PC-3 Division were seen.

**Decision:** The Committee examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

**(Action: Applicant)**

**Case No.13** M/s. Meril Diagnostics Private Limited, Gujarat.

F.No. HQRPRCAPPLY00007752AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:**Request for Revalidation of MEIS Scrips No.5219011718 dated 28.01.2020 and 5219015258 dated 01.10.2021.

**Applicant Statement:** The applicant stated that under BOE No 7041635 dtd 11.01.2022 they had used MEIS No 5219015258 which has been debited with the amount of duty 2030434 but due to ICEGATE error the BOE assessed with duty 3444529. Due to above error duty amount 2030434 was blocked in the system which is not available in the ledger balance which was made available in the Oct-22 by the time script validity was completed. MEIS No: 5219011718 dated 28.01.2020 where they have the balance of Rs. 527878 but same was blocked and they were unable to use in the Import shipment clearance due to ICEGATE error, which was made available Feb-21 after the validity was completed. Looking to the above , Balance of their both MEIS INR 1243946 & INR 527876 respectively total amount INR 17,71,822 were not in use due to ICEGATE error till the validity period. Hence they are requesting to allow revalidation of above mentioned MEISscrips
Comments of PC-3 Division were seen.

<u>**Decision**</u>: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length. After detailed discussionit was decided to refer to PC-3 to seek a report from Custom ICEGATE for taking the decision.

**(Action: PRC/ Custom)**

**Case No.14** M/s.Devu Tools Private Limited, Mumbai.

F.No. HQRPRCAPPLY00002294AM24

Meeting No.02AM25 held on 19.04.2024

Subject:**To allow MEIS benefit against 11 Shipping Bill Nos. (i) 5142691 dated 31.03.2017, (ii) 5142767 dated 31.03.2017, (iii) 5142770 dated 31.03.2017, (iv) 7820183 dated 23.05.2016, (v) 5541722 dated 20.04.2017, (vi) 8557152 dated 09.09.2017, (vii) 9216119 dated 11.10.2017, (viii) 9728061 dated 06.11.2017, (ix) 1330013 dated 04.12.2017, (x) 2344781 dated 22.01.2018, & (xi) 2344745 dated 22.01.2018.**

This is a review case of PRC Meeting No.09/AM24 held on 07.07.2023 (Case No.03) wherein Committee reject the case.

**Applicant Statement:** In this review application the applicant stated that they are representing their request for review for MEIS benefits as below: 1) As per the FTP 2015-2020 MEIS Scheme can apply for the benefit within 3 yrs from the date of Shipping Bill. 2) they have generated 4 Ecom Nos. on 01.01.2020, but unable to submit as they were in DEL from 05.08.2019 to 17.01.2022. 3) Additional DGFT, Mumbai granted Abeyance for 1 month from 30.12.2020 to 30.01.2021, but their application could not proceed further due to technical error at DGFT server. 4) They approached to Addl. DGFT, Mumbai several times, could not get favorable response at the critical Covid period of quarantine rule. 5) At the time of 2nd Abeyance i.e. 27.10.2021 to 27.12.2021, on 29.10.2021 they passed their application against Ecom No. 03/99/035/47800/0655/8374 of 2018-19 & 03/99/035/47800/0655/8380 of 2019-20 and received the MEIS Licence. 7) DGFT server was not reflecting Ecom no. 03/99/035/47800/0655/7856 of 2016-17 & 03/99/035/47800/0655/7922 of 2017-18 it may be due to 3year from the date of S/bill was over/lapse. They tried to re-generate new Ecom application but system not accepted due to all the S/Bills already attached in the earlier Ecoms. Hence they are requesting to allow MEIS benefits of above mentioned scrips.

**Decision:**The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee decided to relax the last date to allow filing of applications corresponding to Ecom no. 03/99/035/47800/0655/7856 of 2016-17 & 03/99/035/47800/0655/7922 of 2017-18. It was 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/PC-3 Division for necessary updation)**

**Case No.15** M/s.Superhouse Limited, Kanpur.

F.No. HQRPRCAPPLY00000625AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** Request for clubbing of authorizations against Special Advance Authorization No. 0610038484 dated 08.11.2016, 0610038485 dated 09.11.2016, and 0610038650 dated 29.06.2017.

**Applicant Statement:** The applicant stated that they have obtained three Special Advance Authorisations 01) 0610038650 dated 29.06.2017 , 02) 0610038484 dated 06.11.2016 & 03) 0610038485 dated 09.11.2016 from the office of JDGFT,Kanpur with PRE-IMPORT CONDITION under para 4.04A of FTP for same IMPORT AND EXPORT PRODUCTS. In order to cover the excess Export in other Authorisations, they wish to avail the clubbing Facility for these Authorisations. The stipulated validity period is over in all the Authorisations. Since the provision in the policy is silent and they have already availed such facility duly allowed by the PRC in previous case No.05 in the Meeting No.15/AM22 held on 02.11.2021, therefore request is made for clubbing facility. It is also stated that after clubbing one bill of entry no. 3881819 dated 06.11.2017 will stand out of the course of pre-import condition and for this B/E they shall pay the applicable duty with interest. In order to execute the export orders, they may have missed the provisions of pre-import otherwise they have been a law abiding company and have clean track records. In the larger interest of the Export Promotion, the relaxation in the provision is deemed required. Hence they are requesting to allow clubbing of above mentioned 3 authorizations.
Report of RA Kanpur seen.

**Decision:** The Committee went through the statement made by the applicant and discussed the matter at length and observed that the firm is facing difficulty beyond their control. Accordingly, it was decided to accede to the request and allowed clubbing of Special Advance Authorizations No. 0610038484 dated 08.11.2016, 0610038485 dated 09.11.2016, and 0610038650 dated 29.06.2017 for regularization purpose subject to accounting for inputs as per SIONs. The other terms and conditions for clubbing 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-Kanpur)**

**Case No.16** M/s.CAT Larry Exports Moradabad.

F.No. HQRPRCAPPLY00006096AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:**Request for Allow MEIS Benefit against 8 Shipping Bills Pertaining To FY 2019 2020 - inadvertently Marked No Instead of Yes.

**Applicant Statement:** The applicant stated that M/s. Technocraft Industries Mumbai and Hindalco Industries New Delhi both companies allowed MEIS benefit after court decided their cases on the basis that customs department transmit the corrected bills through manual intervention at ICEGATE. COURT ordered that both the companies allowed MEIS scrips within mentioned period of the court. In this context they have already moved a hard copy to DGFT head quarter for the consideration of their case before policy relaxation committee together with all supporting documents. Hence they are requesting to allow MEIS benefits against 8 S/Bills.

**Decision:** The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

**(Action: Applicant)**

**Case No.17** M/s. Dishman Pharmaceuticals and Chemicals Limited, Gujarat.

F.No.HQRPRCAPPLY00006044AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** Request for seeking relaxation under the MEIS scheme from the requirements as stated in para 3.01 (b) and 3.15 of handbook of procedures.

**Applicant Statement:** The applicant stated that they are seeking relaxation under Merchandise Exports from India Scheme ('MEIS') from the requirement stated in para 3.01 (b) and 3.15 of Handbook of Procedures (2015-20) ('HBP'). The applicant has exported goods from various EDI ports from the FY 2015-16 to FY 2017-18. The Company is eligible to claim rewards under MEIS in accordance with Chapter 3 of Foreign Trade Policy 2015-20 ('FTP 2015-20') and as specified in various public notices issued by the Directorate General of Foreign Trade ('DGFT') from time to time. Para 3.01 (b) of the HBP prescribes that an application for claiming rewards under MEIS on exports (other than export of goods through courier or foreign post offices using e-commerce) shall be filed online, using a digital signature, on DGFT website at http://dgft.gov.in/ with Regional Authority ('RA') concerned in ANF 3A. The relevant shipping bills and e-BRC shall be linked with the online application. Thus, it can be understood that there is no option available with the applicant to file the MEIS application manually. As per para 3.15 of HBP, the time limit to claim benefit under MEIS is (i) twelve months from the let export date or (ii) three months from the date of uploading of EDI shipping bills by customs whichever is later. Further, the application cannot be made even after imposing a late cut as specified under para 9.02 of HBP, after 2 years from the prescribed due date. However, due to fetching error faced on the DGFT portal, the applicant could not successfully file a MEIS application for claiming duty credit scrips benefit of approximately Rs. 1.88 crore constituting 107 shipping bills. Out of the same, in case of 28 shipping bills, the applicant had inadvertently ticked "N" (for No) instead of "Y" (for Yes) in "Reward" column in the shipping bill, leading to the fetching error. Hence they are requesting to allow MEIS benefits without late cut.

**Decision:** The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case.

**(Action: Applicant)**

**Case No.18** M/s. Syndicate Innovations International Limited, Ghaziabad

F.No.HQRPRCAPPLY00000061AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** Request for revalidation of Licenses for restricted items against Auth/Scrip No. 0519254189 dated 05.03.2021.

**Applicant Statement:** The applicant stated that the letter for 1st revalidation of against subject Licence submitted with RA on 28.07.2022and RA asking them to approach DGFT (HQRS) despite RA being the designated authority for first revalidation as per Para 2.20(a) of HBP of FTP. Finally, the licence was revalidated vide the amendment sheet no. 1 dated 29.03.2023 for further six months from the date of original expiry which was 04.09.2022 end the first revalidation on 04.03.2023 which has already lapsed and asking them to apply for Policy Relaxation Committee for further revalidation beyond the extant policy provision under para 2.20(a) of HBP. They therefore request for grant of revalidation from the date of communication and not from the date of expiry as DGFT had delayed the matter for more than 7 months without taking any decision on our application. Their licence got expired while goods were illegally detained by the Customs for requirement of Form-X licence and they have contractual obligations which have not been fulfilled due to this controversy. Hence they are requesting to allow six months revalidation against subject authorization.

**Decision**: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-2 Division for its examination/resolution. If need be, case may be brought back to PRC for a decision.

**(Action: Applicant/PC-2 division)**

**Case No.19** M/s. Bedmutha Industries Limited, Nashik

F.No.HQRPRCAPPLY00008067AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** Request for relaxation of policy provision to allow MEIS benefit on 10 shipping bills pertaining to the month of December 2020.

This is a review case of PRC Meeting No.28/AM24 held on 07.02.2024 (Case No.27) wherein the Committee rejected the case.

**Applicant Statement:** In this review applicant the applicant stated as under :- 1. MEIS Financial year -01.09.2020 -31.12.2020 2.e-BRC Date against all 10 SBs - 05.01.2021,17.04.2021, 13.07.2021,13.01.2021, 28.01.2021. 3. IEC under DEL List - 30.09.2020 to 13.12.2022 4. Hold scheme for a temporary period due to changes in the allocation procedure as per Trade Notice 08/2021-2022 -08.07.2021 5. Abeyance for 15 days only purpose for MEIS Claim -25.12.2021 -09.01.2022 6. Reason for pending MEIS Claim -late updation of e-BRCs, funds shortage for MEIS scheme and very short abeyance window. 7. lateupdation of e-BRCs, funds shortage for MEIS scheme and very short abeyance window- 31.08.2022 8. Withdraw from DEL -14.12.2022 . As can be seen above there was no option available to them for applying for MEIS during the very short abeyance window as the funds was exhausted. The situation was beyond otheir control. They once again request the PRC to consider their application sympathetically and allow legitimate MEIS claim. Hence they are requesting to allow relaxation of policy to allow MEIS benefits.

**Decision**: The Committee went through the submission made by the applicant and discussed the matter at length and it decided to refer the case to EGTF division for comments and to check whether the firm has obtained any authorization during the period when DEL was withdrawn and the online window was open. Thereafter the case may be brought back again before PRC for a decision.

**(Action: Applicant/ EGTF Division)**

**Case No.20** M/s. Blossom Showers Agro, Karnataka.

F.No.HQRPRCAPPLY00009225AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:**Request for issue the duplicate VKGUY Scrip No. 0719026322 dated 20.01.2018.

**Applicant Statement:** The applicant stated that they have submitted the above said license to Bangalore ICD customs for registration, Bangalore ICD officer misplaced the license copy at their premises and not traceable. Bangalore ICD Customs officer give the letter to Bangalore DGFT to issue the new license but RA have not issue the license so far. They have already filed the CPGRAMS applications. They have approached again with Bangalore ICD and have received the letter dated 03.11.2021 the said license is not registered and utilized. They have submitted the above said letter to Bangalore DGFT for the new license. But they have not received the license. Bangalore DGFT replied to CPGRAMS with resolution report. This is happened in the year 2018 but still they have not received the license. Hence they are requesting to issue duplicate VKGUY scrips.

**Decision:** The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it decided to reject the case. The Committee also decided to direct RA to initiate action under the FTDR Act in the matter.

**(Action: Applicant/ RA Bangalore)**

**Case No. 21** M/s.Ankur Udyog Limited, UP.

F.No.HQRPRCAPPLY00007760M24

Meeting No.02AM25 held on 19.04.2024

**Subject:** Request for Regularization / Redemption of EPCG authorization against export made after the expiry of EOP of EPCG Authorization No.1530001009 dated 27.08.2013.

This is a review case of 7th Meeting of AM24 of the EPCG Committee held on 30.11.2023 (Case No.54) wherein the Committee rejected the case.

**Applicant Statement:** The applicant stated that they had imported capital goods / spare parts under Zero duty EPCG scheme against the above EPCG authorization. Their export obligation period was extended till 26-02-2023 as per Public Notice No-53/2015-2020 dt- 20.01.2023. Despite of their intense efforts & earlier Covid -19 also affected their export sales, it took 3 months extra to complete the balance Export Obligation. However now they have completed 100 % Export Obligation on 27.05.2023. Earlier, they had also paid the hefty amount of composition fee of Rs. 3,99,228/- for the EO period extension from 6 to 8 Years. Out of the total Export Obligation of Rs. 13,01,87,693/- (Actual EO Rs. 12,39,88,278/- + 5% additional Rs. 61,99,415/- as per PN 53/2015-2020), more than 70 % EO i.e. Rs. 8.55 Cr has been completed within EOP expiry i.e. 26.02.2023 & balance 30 % i.e. Rs. 4.47 Cr on 27.05.2023. They have completed the 100 % Export Obligation for the said EPCG Authorization in the month of May 2023. Hence they are requesting to allow regularization/redemption of subject authorization.

**Decision:** The Committee examined the case on the basis of justification submitted by the applicant. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case and accordingly decided to accede to the request of the firm for condonation of 3 months delay in completing the Export Obligation against EPCG Authorization No.1530001009 dated 27.08.2013only for regularisation purpose, subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Varanasi)**

**Case No.22** M/s.**Tiruchirapalli Engineering and Technology Cluster, Trichy**

F.No.HQRPRCAPPLY00007742AM24

Meeting No.02AM25 held on 19.04.2024

**Subject** : EPCG Authorization not incorporated in the Shipping Bill against EPCG Authorization No.0430011504 dated 31.07.2012.

This is a review case of PRC Meeting No.17AM24 held on 13.10.2023 (Case No.04) wherein Committee decided to allow EOP extension against EPCG Authorisation No.0430011532 dated 07.08.2012 for a period of 24 months from the date of endorsement subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation.

**Applicant Statement:** The applicant stated that they have request for condonation of procedural lapse of non mentioning of EPCG Authorisation Number in the shipping bills by the third party exporter for fulfilment of Export Obligation w.r.t. export goods manufactured by them, as explained in the covering letter dated 23.12.2022. Also request for Condonation in accepting third party shipping bills assessed under free Shipping bill towards their EO fulfilment. They hereby confirm /declare that, these shipping Bills were not used / utilized and also will not be used /utilised for any claim for EO fulfilment of this EPCG Authorisation, as per the written arrangements with the third party exporters. Hence they are requesting to allow complete waiver of composition fee against subject authorization.

**Decision**: Deferred.

**(Action: Applicant/PRC)**

**Case No. 23** M/s. Hind Aluminium Industries Limited,

F.No. F.No.01/81/050/680/AM19/CC3

Meeting No.02AM25 held on 19.04.2024

**Subject:** To allow Value added product for manufacture the end product in respect of Advance Authorization No.0310825143 dated 20.11.2018.

This is a deferred case of PRC Meeting No.31AM24 held on 01.03.2024 (Case No.06) wherein Committee decided to defer the case as no one appeared on behalf of the firm in physical hearing.

**Applicant's statement:**

Brief facts of the case: Advance Authorization No.0310825143 dtd.20.11.2018 was issued to the firm by RA, Mumbai as per the following details:-

| Sl.No. | ITCHS Code | Export Item Name | Qty | UOM | FOB/FOR (Rs.) | FOB/FOR(in currency of realization) |
|---|---|---|---|---|---|---|
| 1 | 76051100 | 61/0-ALUMINIUM WIRE ROD (Aluminium wire dia exceed 7mm) not alloyed | 400000.000 | K.G | 71601024.00 | 986240.00 US Dollars |
| 2. | 76052100 | 61/0-ALUMINIUM ROD (Aluminium wire dia exceed 7mm) | 100000.000 | K.G. | 18481056.00 | 254560.00 US Dollars |
| | | | | Total | 90,082,080.00 | 1,240,800.00 |

| Sl.No. | ITCHS Code | Import Item Name | Qty | UOM | CIF (Rs.) | CIF (Currency) | Total exemption from Customs duty | Limiting Factor (Value/qty/ value &qty) |
|---|---|---|---|---|---|---|---|---|
| 1. | 76061200 | ALUMINIUM PLATES/SHEETS/COILS/SLABS | 406000.000 | K.G. | 64,102.325.00 | 862,750.00 US Dollars | 17,778,779.84 | Value &Qty |
| 2. | 76061200 | -do- | 101500.000 | K.G. | 16,025,581.20 | 215,687.50 US Dollars | 4,444,694.96 | Value & Qty. |

2. The Norms Committee fixed the norms as per written comments given by Consultant (Tech-3) as follows:-

**"The description "containing 98% Aluminium minimum" may be added in the description of export item at Sl.No.2**

**The words "PLATES/SHEETS/COILS/SLABS" may be deleted and the word "INGOTS" may be added in the description of import item no.1&2 (copy enclosed).**

3. The firm has applied for review of the case and requested to reinstate Aluminum Plates/Sheets/Coils/Slabs as applied by them in AA as they had already imported and used Aluminum Coil in export product. The firm was called for PH and the representatives of the firm attended the PH in the NC Meeting held on 30.10.2019 (copy enclosed). They gave the reason that as the prices of value added products i.e, aluminum sheets/Plates/Coils etc. were lower in Chinese market

( Shanghai Metal Exchange) vis-à-vis London Metal Exchange, the firm procured the value added material from China which was melted to make the end product. They also claimed that same value added products have been allowed to APAR Industries in the past. But, the NC commented that value added product is not required to manufacture the end product. Further GN-2 also allow import of "Aluminum" and "Zinc" wherever permitted in the form of Ingots/Pigs/Sows/Slabs and T-Bars only. The Committee also informed the representatives that in r/o APAR Industries Limited the AA No.3410043184 dtd.16.5.2017 was fixed in meeting No. 9/81-ALC2/2017 dtd.25.7.2017 (copy enclosed) where value added products were allowed but after that NC has allowed import of ingot only by deleting Plate/Sheet/Coil etc. Their case was rejected in the meeting.

4. The firm has filed WP(C) 2689/2020 in the Delhi High Court. They are requesting to allow Value added product for manufacture the end product in respect of Advance Authorization No.0310825143 dated 20.11.2018.

They have been offered opportunity to be heard multiple times which they have not availed.

<u>**Decision**</u>: Deferred.

**(Action: Applicant/PRC)**

**Case No. 24** M/s. MGS Govindharaajulu Chettiar and Sons, Tamil Nadu

F.No.HQRPRCAPPLY00007960AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** Request for Extension of EOP against Advance Authorization No. 3211001049 dated 09.01.2021, Advance Authorization No. 3211000034 dated 11.01.2020, Advance Authorization No. 3210079764 dated 13.01.2020, Advance Authorization No. 3210079685 dated 13.01.2020, Advance Authorization No. 3210079627 dated 27.01.2020 and Advance Authorization No. 3210079223 dated 13.01.2019.

This is a deferred case of PRC Meeting No.33AM24 held on 22.03.2024 (Case No.31) wherein Committee decided to defer the case for further examination.

**Applicant Statement:** In this review application they stated that this is in reference to their request for EO extension (which was unfortunately rejected in Meeting No.20/AM24 case No.55 dt.14.11.23 & 17.11.23). They would request to review their request and consider sympathetically. Please note cases similar to have been accepted by the committee in previous meetings. They have obtained 11 advance licences between Oct. 2019 to July 21, out of 11 they have positively completed export obligation in 5 Advance licences, and the balance 6 licences they have fulfilled almost 85% EO in initial EOP. Considering the extraordinary circumstances brought about by the pandemic. Hence they are requesting to allow one year EOP extension against above mentioned authorizations.

**Decision**: The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and decided to accede to the request for Extension of EOP against Advance Authorization No. 3211001049 dated 09.01.2021 only for 6 months from the date of endorsement subject to payment of composition fees as per Policy provisions. For other Authorizations it found no merit in the request of the firm. Accordingly, for other Authorizations itwas decided to maintain rejection of the earlier decision of PRC in its No.33AM24 held on 22.03.2024 (Case No.31).

**(Action: Applicant/RA-Coimbatore)**

**Case No. 25** M/s. Kopran Limited, Mumbai.

F.No.HQRPRCAPPLY00007287AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** To allow Revalidation of MEIS Scrip No. 0319309362 dated 16.11.2020.

This is deferred case of PRC Meeting No.31AM24 held on 01.03.2024 (Case No.28) wherein Committee decided to defer the case as no one appeared on behalf of the firm.

**Applicant's statement:** In this review application the applicant stated that they have exported goods against 5 S/Bills and payment were received by bank well within the time. But EBRCs have been uploaded by the bank on DGFT portal, very late i.e. only after the expiry of prescribed time limit. In spite of their repeated remainders, bankers have delayed in uploading BRCs on online, which was beyond their control. But due to non availability of eBRCs they could not submit their MEIS application in time i.e. before the prescribed time limit of 28.02.2022. The last date of submission of online applications were 28.02.2022 as per Notification No.53 dated 01.02.022, whereas all the said eight eBRCs were uploaded by Bank only after 28.02.2022. Hence they are requesting to allowRevalidation of MEIS Scrip No. 0319309362 dated 16.11.2020.

**Decision:** The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it was decided to reject the case.

**(Action: Applicant)**

**Case No. 26** M/s. Jaiprakash Associates Limited, U.P.

F.No.HQRPRCAPPLY00008646AM24

**Subject** : Request for relaxation for non mentioning EPCG License No in excise certificate invoices delay in submission of installation certificate and relaxation in para 5.13 of HBP 2002 to 2007.

This is a review case of EPCG Committee decision in meeting No.10/AM24 dated 09.02.2024 (Case No.46).
**Applicant Statement:** The applicant stated that they had obtained following EPCG Authorizations for export of cement and supplied cement to National Highway Authority (NHAI) and other projects funded by World Bank/ADB under para 5.4 & 8(d) of FTP and Para 5.7.3 of HBP 2002-2007 as deemed export.

1 0530135438 29.12.2003 2 0530135566 15.01.2004 3 0530135992 31.03.2004 4 0530136600 16.07.2004 5 0530136610 20.07.2004 6 0530137116 01.10.2004 7 0530137052 24.09.2004 8 0530137548 08.12.2004 9 0530137973 02.02.2005 10 0530138136 25.02.2005 11 0530138277 21.03.2005 12 0530138341 30.03.2005 13 0530138342 30.03.2005 14 0530138848 13.06.2005 15 0530139260 05.08.2005 16 0530139291 10.08.2005 17 0530139065 08.07.2005 18 0530139134 15.07.2005 19 0530139324 18.08.2005 20 0530139323 18.08.2005 21 0530139443 02.09.2005 22 0530139844 03.11.2005 23 0530140117 23.12.2005 24 0530140144 27.12.2005 25 0530140651 14.03.2006 26 0530140543 27.02.2006 27 0530140542 27.02.2006 28 0530141465 12.07.2006 29 0530141464 12.07.2006 30 0530141689 08.08.2006 31 0530141267 09.06.2006 32 0530141435 07.07.2006 33 0530141376 22.06.2006 34 0530141375 22.06.2006 35 0530141387 23.06.2006 36 0530141690 08.08.2006 37 0530141688 08.08.2006 38 0530141710 10.08.2006 39 0530141711 10.08.2006 40 0530141783 23.08.2006 41 0530142018 25.09.2006 42 0530142141 16.10.2006 43 0530142555 04.12.2006 44 0530142648 19.12.2006 45 0530143036 08.02.2007 46 0530142681 21.12.2006 47 0530142767 03.01.2007 48 0530143209 05.03.2007 49 0530143208 05.03.2007

They were building National Highways and issued Project Authority Certificates (PAC) to the Main contractors as per Appendix12 of HBP 2002-07. In the PAC, they were mentioned as the supplier/ sub contractor. They completed all the supplies within time and received the payment also against all these supplies. Unfortunately, documents for these supplies were lost due to heavy water seepage in their office due unprecedented rains in July 2014. Many of the Main Contractors to whom supplies were made as per PAC had wound up and they could not get certified invoices and the payment certificates re-issued. However, from the records available, they have been able to obtain evidence of supply and receipt of payments from Central Excise Authorities and Banks respectively as explained below. Accordingly, for closure of the cases, they are requesting for relaxation of procedure as follows:-

" 1. Please relax Para 5.13 (a) of HBP 2002-2007 so as to allow us to submit statement of supply invoices attested by Central Excise Authority of supplier in which authorization numbers are not mentioned in lieu of Supply Invoices attested by PA. Our difficulty is that since the original supply invoices are not available, we approached the central excise authorities and main contractors as per PAC to re-certify them but they cannot re-issue the invoices again. Our excise has issued the statement of supply invoices in which all the information is properly reflected except for authorization number. However, name of the project authority and the project authority certificate number has been reflected in this statement and can be correlated. 2. Para 5.13(b) of HBP 2002-2007 so as to allow us to submit bank certificate / statement of account reflecting payments received accompanied with CA certified statement of payments received against each project authority certificate as well as CA attested Appendix 22 A as evidence of having received the payment through normal banking channel, in lieu of Appendix 2. "

Hence they are requesting to allow following relaxation against subject EPCG authorizations:-

(1) To allow Relaxation para 5.13 (a) of HBP 2002-2007 so as to allow them to submit statement of supply invoices attested by Central Excise Authority of supplier in which authorization numbers are not mentioned in lieu of supply invoices attested by PA.

(2) To allow relaxation of para 5.13 (b) of HBP so as to allow them to submit bank certificate/statement of account reflecting payments received accompanied with CA certificate statement of payments received against each project authority certificate as well as CA attested Appendix 22 A.

(3) To allow condone the delay in the submission of the installation certificates issued by Central Excise.

**Decision:** The Committee examined the justification made by the applicant and discussed the matter at length and it was decided to seek a report from RA, Delhi.RA is advised to submit a report and the following points may also be commented upon:

1. Eligibility of the supplies for deemed export benefits.
2. Documents relied upon may be verified from originals.
3. Random check of correctness of entries in correlation statement.

**(Action: PRC/ RA-CLA, New Delhi)**

**Case No. 27** M/s. Kumaon Entertainment and Hospitalities Private Limited, Mumbai

F.No.HQRPRCAPPLY00009222AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** Request for revalidation of scrip against SEIS Scrip No. 0311022116 dated 13.01.2023.

**Applicant Statement:** The applicant stated that they are small enterprises have taken SEIS for Rs. 2.01 lacs. But due to change in staff, this license could not be traced in when they got it, already expired. Hence they are requesting to allow revalidation of subject SEIS scrip.

**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.

**(Action: Applicant)**

**Case No. 28** M/s. Hindalco Industries Limited, Kolkata

F.No.HQRPRCAPPLY00007950AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** Request for to condone the fact that the Post amendment of 9 Nos shipping Bills could not be done electronically by the customs authorities, and allow RodTep benefit against the stated 9 Shipping Bills.

**Applicant Statement:** The applicant stated that they have exported materials against 9 Shipping Bills (details as per Annexure sheets) through Kolkata (INCCU1) and Petrapole (INTPTB) under Customs HS Classification 4 digit code No. 7601, which attract Drawback and Rod Tep benefits. Against all nine shipping Bills, inadvertently, their CHA had declared a lesser Present Market Value, instead of the correct PMV, which resulted in eligibility of Rod Tep amount substantially lower than the actual eligible amount. This was nothing but a human error. Such mistake has resulted them short accrual of Rodtep amount by Rs.5924237.00 Subsequently, they approached the concerned department at Kolkata Sea Customs, and Petrapole Customs for the rectification of PMV Value and accordingly, they had received the manual Post Amendment Certificate of the aforesaid 9 Nos Shipping Bills., with the revised PMV Value. In fact, based on the above said Manual Amendment certificate issued by the customs authorities, they are now entitled to RodTep Claim value of Rs. 7470027.00. But, the customs software does not support any Post amendment of Shipping Bills done manually by the customs authorities, hence they are unable to get the aforesaid amendment done electronically based on the Manual amendment certificate issued by the customs. Hence they are requesting to allow RodTep benefit against the stated 9 Shipping Bills, which have been amended through issuance of manual Amendment certificate by the customs, under relaxation of Policy and procedure in terms of provisions of Para 2.59 of FTP2023.

**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 it is not a PRC matter. The firm may approach concerned Customs authority for resolution.

**(Action: Applicant)**

**Case No.29** M/s. R S I Switchgear Pvt Ltd, Bhiwadialwar

F.No.HQRPRCAPPLY00009200AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** Request for Relaxation of Net Contents not exact declared in S/Bills in Respect of Advance License no. 1310048563 dtd. 17/01/2017.

**Applicant Statement:** The applicant stated that in respect of the Deficiency letter received against EODC of above Advance license via e-mail on dtd. 11/10/2023 vide File No. 13AE04000753AM24 of above Advance License. S.No. Deficiency points raised by DGFT RSI clarifications against deficiency points raised by DGFT.Remarks 1. Net Content does not exact declared in S/Bills. They have received two Purchase Orders from overseas client for supplying various types /ratings of Neutral Grounding / Earthing Resistors for the prestigious expansion project for KNPC (Kuwait National Petroleum Corporation). Their products are tailor-made engineering items, customized as per customers project requirements. They have enclosed customer approved detailed engineering drawings with Bill of Materials clearly stating the material required for producing the goods. It was mandatory requirements of customer to use FeCrAl material to receive the purchase order of Neutral Earthing Resistor. This is very special alloy which was not available in India, they were bound to import the FeCrAl material from abroad. Hence they have imported the required raw material like FeCrAl& SS material. The imported raw materials are a part of the items consumed to manufacture the goods supplied by them under the various shipping bills, against the subject advance licens. Further, they have enclosed CA Certified, Certificate stating the use of imported raw material consumed in manufacturing and supplies made against the aforesaid advance license and details of physical exports made against the advance license. The items are supplied as per above shipping bills against the aforesaid advance license. The nomenclature of items / goods supplied are same as mentioned in the PO, as mentioned in the shipping bill, is well supported with customer approved bill of material. The net contents cannot be written separately in the shipping bills, only Item name of the goods supplied are mentioned in the shipping bill but there are so many documents correlating the usage of materials, as explained above. Hence they are requesting to allow suitable closure for the same.

**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 it is not a PRC matter and applicant may approach the concerned Norms Committee in the matter.

**(Action: Applicant/Norms Committee)**

**Case No. 30** M/s. Meghmani Organics Limited, Ahmedabad.

F.No.HQRPRCAPPLY00009212AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** Waiver of Procedural requirement as per HBP. AA 0811007230 dt. 08/02/2023.

**Applicant Statement:** The applicant stated that they got the Advance Authorization No 0811007230 for export product BifentrhinTechniocal 95 Minimum. They had completed 100% duty free import of raw materials to complete export obligation. However, due to current market situation since last one year prices of the product has fallen drastically by 50%-60% worldwide and they had considered USD 33.5/ Kgs FOB in AA 0811007230. However since last one year prices are hovering between USD 18 To USD 20/Kgs with very weak demand. Looking at the ongoing market condition it is not expected to improve in another one year to two year time due to which they have no option to but to incur loss by selling it at low price .Hence they are requesting to waive of Procedural requirement as per HBP against the subject.

**Decision:** The Committee reviewed and examined the case on the basis of submission made by the applicant and discussed the case at length and observed that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them. Accordingly, it was decided to reject the case.

**Case No. 55 M/s. Richa Fashion, Surat, Gujarat**
**M/s. Rakhi Creation, Surat, Gujarat.**

F.No.01/60/162/549AM21/PRC

Meeting No.02AM25 held on 19.04.2024

**Subject:** Waiver of Para 5.11.2 of HBP against EPCG authorization .

**Applicant Statement:** This case was last considered in EPCG Committee meeting held on 05.06.2018, where the Committee noted that the party seeks waiver from fulfilment of EO on the ground of "force majeure. The Committee deliberated upon the case and decided to reject the request as there is no provision for waiver of export obligation in the FTP.

The Hon'ble High Court, Gujarat had passed an order dated 13.03.2024: " We therefore, direct respondent No.1 (i.e. PRC) to decide the application made by the petitioner at Annexure A page 31 of the petition after giving opportunity of hearing to the petitioner within a period of four weeks from today and place the decision on record of this petition".

Copy of Order, comments of EPCG and Application were seen.

The case was considered in PRC meeting No. 01/AM25 held on 04.04.2024 and it was decided to call the firm for **Personal Hearing**.Ms.Rudrani Mishra, Advocate and authorized representatives appeared through Video Conferencing on behalf of both firms and informed that they had paid due custom duty and interest under the Amnesty Scheme and informed that they wish to withdraw the case from the Court.

**Decision:** The Committee heard and examined the case on the basis of submission made by the Ms.Rudrani Mishra, Advocate and authorized representatives and discussed the case at length. The Committee observed that the applicant states to have paid the duty and interest. Accordingly, it was directed to concerned RA to issue EODC at the earliest for closure of the authorisations. The Committee also directed the RA concerned to file a suitable reply before the Hon'ble Court informing the compliance of the Court order dated 13.03.2024.

**(Action: Applicant/ RA- Surat/Ammedabad)**

**Case No. 57** **M/s. ITAN Jewels Pvt. Ltd., Mumbai**

**F.No.** HQRPRCAPPLY00008969AM24

Meeting No.02AM25 held on 19.04.2024

**Subject:** Request for extension of EOP of AA No. 0310830899 dated 08.08.2019.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 19.04.2024. Mr.Raju G Nair authorized representative appeared through Video Conferencing on behalf of the firm and made the following submissions:-

This is review case of PRC Meeting No.28/AM24 held on 07.02.2024 (Case No.09) wherein Committee decided to reject the case.

**Applicant Statement:** The applicant furnish the following reasons/justification in respect of their review application against subject Advance Authorization :-

"1. We had made a first request to PRC vide letter dated 30.3.2021 for EOP extension against Adv Auth. No 0310830899 dated 8.8.2019 for export of balance 5000 Kgs of 31.5% of Gold Jewellery. 2. Application was filed before PRC on 20.2.2022 against F.No. HQPRCAPPLY00361457AM22 in which we through oversight had made a request for re-export of Gold. 3. Our case was listed before PRC Meeting No 23 dt 20.12.2022 Case No 50 and we were granted PH. 4. In our letter dated 2.1.2023 we had written that our request is for 45 days EOP for export of balance qty of Gold Jewellery. 5. PRC granted us PH on 9.5.2023 where we had again said that our request is for 45 days EOP for report of balance quantity of Gold Jewellery. 6. In PRC meeting No 02 held on 9.5.2023 Case No 04 committee decided to seek a report from RA, Mumbai. 7. We were advised by RA, Mumbai to submit EOP application which could not be filed as our Auth being prior to Dec 2020 required validation. 8. We had made various request to NIC in DGFT New Delhi on 24.8.2023, 19.9.2023,. 9. RA Mumbai issued a DL dated 19.9.2023 and for correction of import quantity and description within 250 characters which could after perusing with RA could be done. 10. Another letter dated 2.1.2023 and 27.1.2024 was requested to DGFT requesting to expedite grant of 45 days EOP. 11. The case has last been placed before PRC in its Meeting No 28 held on 7.2.2024 case No 9 wherein we observe that our request has been examined for re-export of unutilised Gold and not for EOP extension for export of balance quantity of Gold Jewellery and rejected on grounds that we have not submitted and reasons for hardship. 12. Our submissions are that against our AdvAuth No 0310830899 dated 8.8.2019 the original EOP was valid 8.2.2021 and we had made a request for EOP on 30.3.2021 and filed PRC appln on 22.2.2022 and in view of time taken in validation of our AdvAuth and report called by PRC from RA Mumbai in May 2023 and receiving report in Jan 2024 there is a huge time lapse in decision taken by PRC in its meeting on 7.2.2024 for re-export instead of 45 days EOP. 13. The none fulfilment of balance EO for 5 Kg of Gold for 31.25% quantity within original EOP upto 8.2.2021 are due to impact of Carona epidemics in India and world over and kindly grant us an opportunity for a personal hearing to justify our request."

Hence they are requesting to allow 45 Days EOP extension for export of balance 5 Kgs quantity of gold imported against subject authorization.

**Decision:** The Committee heard and examined the case on the basis of statement made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced difficulty beyond their control due to miscommunication and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310830899 dated 08.08.2019for a further period upto45 days from date of endorsement. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

**(Action: Applicant/RA-Mumbai)**

Note : The rest cases have been deferred due to paucity of time and will be taken-up in the next PRC meeting.