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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 25.07.2024 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 11AM25 held on 25.07.2024

The following members were present in the meeting:

1.	Ms. Shubhra	Senior Development Commissioner
2.	Shri Hardeep Singh	Addl. DGFT
3.	Shri Anil Aggarwal	Addl. DGFT
4.	Dr.S.K. Bansal	Addl. DGFT
5.	Shri Rakesh Kumar	Addl. DGFT
6.	Shri Lokesh H.D.	Addl. DGFT
7.	Shri K.V.Tirumala	Joint DGFT
8.	Shri K.M. Harilal	Joint DGFT
9.	Shri RandheepThakur	Joint DGFT

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

S. No	Name of the firm
1.	M/s Ratnamani Metals and Tubes Ltd.
2.	M/s. Tropical Granites, Chennai
3.	M/s. Dishman Pharmaceuticals and Chemicals Limited, Ahmedabad
4.	M/s. Sara Sae Private Limited, Dehradun
5.	M/s. Adani Wilmar Limited, Ahmedabad
6.	M/s. Adani Wilmar Limited, Ahmedabad
7.	M/s. Adani Wilmar Limited, Ahmedabad
8.	M/s. Adani Wilmar Limited, Ahmedabad
9.	M/s. Mulberry Silks Limited, Bengaluru
10.	M/s. Diamond Engineering (Chennai) Private Limited, Tamil Nadu
11.	M/s. Hic Abf Special Foods Private Limited, Kerala
12.	M/s. United Rubber Industries (India) Private Limited, Mumbai
13.	M/s. TMV Natural Oils and Extracts Private Limited, Kerala
14.	M/s. Saimirra Innopharm Private Limited, Chennai
15.	M/s. Encube Ethicals Private Limited, Mumbai

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16.	M/s. Bal Pharma Limited, Bengaluru
17.	M/s. Ocean healthcare Pvt Ltd, Chennai
18.	M/s. K.K.P. Fine Linen Private Limited, Tamil Nadu
19.	M/s. HUF India Private Limited, Pune
20.	M/s. Korrun India Private Limited, Karnataka
21.	M/s. India Offset Printers Private Limited, Delhi
22.	M/s VSVR Chems Private Limited.
23.	M/s. Harsha Engineers Limited, Ahmedabad
24.	M/s. Biking Food Products Private Limited, Hyderabad
25.	M/s. Swani Spice Mills Pvt Ltd, Mumbai
26.	M/s. Sreem Overseas INC, Hyderabad
27.	M/s. Geotex Textile Private Limited, Surat
28.	M/s. Radhadarshan Petropack LLP, Surat
29.	M/s. E-Land Apparel Limited, Bengaluru
30.	M/s. Manepally Jewellers Private Limited, Hyderabad
31.	M/s. Salzer Electronics Limited, Coimbatore
32.	M/s. Salzer Electronics Limited, Coimbatore
33.	M/s. Salzer Electronics Limited, Coimbatore
34.	M/s. Encube Ethicals Private Limited, Mumbai
35.	M/s. Ampco Metal India Private Limited, Pune
36.	M/s. Sai Impex, Mumbai
37.	M/s. Janvi Gems, Surat
38.	M/s. Economic Explosives Limited, Nagpur
39.	M/s. Jindal Saw Limited, Delhi
40.	M/s. Damara Gold Private Limited, Mumbai
41.	M/s. Damara Gold Private Limited, Mumbai
42.	M/s. Damara Gold Private Limited, Mumbai
43.	M/s. Sun Pharmaceutical Industries Limited, Mumbai
44.	M/s. Manorama Industries Limited, Raipur
45.	M/s. Sivanthi Joe Coirs, Tamil Nadu
46.	M/s. Sivanthi Joe Substrates Private Limited, Tamil Nadu
47.	M/s. Sun Pharmaceutical Industries Limited, Mumbai
48.	M/s. Lucent Diamonds, Mumbai
49.	M/s. Shahi Exports Private Limited, Delhi
50.	M/s. Marine Hydrocolloids, Kerala
51.	M/s. Mane Kancor Spices Private Limited, Kerala
52.	M/s. Pee Gee International, Delhi
53.	M/s. Rusan Pharma Limited, Mumbai
54.	M/s. TVS Srichakra Limited, Madurai
55.	M/s. Raj Borax Private Limited, Mumbai
56.	M/s. Sur Gems, Mumbai
57.	M/s. PME Power Solutions (India) Limited, Uttar Pradesh
58.	M/s. Carborundum Universal Limited, Chennai
59.	M/s. PME Power Solutions (India) Limited, Uttar Pradesh
60.	M/s. Shahi Exports Private Limited, Delhi

Sanjay

61.	M/s. Shahi Exports Private Limited, Delhi
62.	M/s. Mauria Udyog Ltd, Faridabad
63.	M/s. MVM Solar Pvt. Ltd., Bengaluru

P.H. Case No.01 M/s Ratnamani Metals and Tubes Ltd., Ahmedabad.

F.No. HQRPRCAPPLY00009183AM24

Meeting No.11AM25held on 25.07.2024

Subject: Revalidation/amendment/enhancement of Advance Authorization No. 0811004447 dt. 22.03.2022.

The request of the firm was considered in PRC Meeting No.01AM25 held on 04.04.2024 and it was decided to call the firm for **Personal Hearing.** Accordingly, PH was afforded on 25.07.2024. Mr. Virendra Kumar Yadav, GM Authorized Representatives appeared on behalf of the firm through Video Conferencing and made the following submissions:-

Applicant's statement: We have made request for the Amendment to RA Ahmedabad for the Enhancement / Re-Fixation of Export/Import Qty and Value vide RLA file no. 08AB04007979AM24, DT. 24.02.2024, but the same is rejected under the reason that export made under the Suspended SION C-791. Our First Export was made on 22.03.2022 i.e. on the same day of Licence issue date and last Export on 21.09.2023 ie with in EO Period of 18 Months. Our Major Export 91.73% completed before SION suspended. Only 8.27% EO completed after Public Notice 19 of SION Suspension. we have continued to export under the AA till the EO Period to regularize the import already made under Licence We have made 90% of actual Import before SION Suspended, and to regularize the Import already made it is necessary to export under the AA even after the SION suspended SION was suspended with immediate effect vide PN 19 , dt 27.07.2022 and it is not clarified in the Public Notice that export / Import is not permissible under the existing AA already issued under SION C-791. Sir, we have made our Export /Import as per the Terms and conditions stipulated under the AA with in EO Period and we are not asking for EO period extension under the suspended SION, we are requesting for the Enhancement /Re-Fixation of Qty/Value as per actual export made under the AA. Sir, we humbly request your good office to instruct the RLA office to regularize the export made under the AA, and issue amendment /Enhancement of Export /Import Qty and Value as per the Actual Export Made. Sir. from 24th Feb to 14th March our Authorization was under amendment with RLA and during this period our consignment of 44 MT for the Import Item No. 43 Gr. UNS S32205 arrived at Mundra Port and we have no choice to clear part material of 33 MT in other advance authorization as our Valid Licence was under amendment for the Enhancement /Re-Fixation. Sir, our Licence is valid for Import till 22.03.2024, we

Sanjay

request your office to grant us Re-Validation for further SIX Months from the date of endorsement so, that we can import the balance qty as per the actual export made after re-fixation/enhancement.

Decision: The Committee heard the applicant and discussed the matter at length. After detailed discussion, the Committee decided to allow revalidation for 6 months from the date of endorsement for import proportionate to export made before suspension of SION. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA, Ahmedabad)

P.H.Case No. 02 M/s. Tropical Granites, Chennai

F.No. HQREPCGPRAPP00000032AM25

Meeting No.11AM25 held on25.07.2024

Subject: Request for waiver of the AEO against our EPCG Authorizations Nos. 5330000786 dated 29.09.2003, 5330000852 dated 25.08.2004, 5330000897 dated 09.02.2005 and 5330000936 dated 23.09.2005 due to local panchayat and other court cases explained herein and issue of EODC.

The request of the firm was considered in PRC Meeting No.05AM25 held on 10.05.2024 and it was decided to call the firm for **Personal Hearing.** Accordingly, PHwas afforded on 25.07.2024. Mr. R. Sreedhar, Authorized Representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: We have applied for waiver of Average EO for all the 4 EPCG Authorizations Nos. 5330000786 dated 29.09.2003, 5330000852 dated 25.08.2004, 5330000897 dated 09.02.2005 and 5330000936 dated 23.09.2005 issued during AM-04 to AM-06 due to various problems caused by the local panchayat filing criminal case against us in the Sessions and High Court of Kerala due to which, the District Administration stopped our mining operations. The EPCG Committee vide Case No.31 issued from F.No.01/37/218/155/AM-14/EPCG-11 and Minutes dated27.04.2015 had allowed partial relief from 2006 to 2013. However, they have not given such relief from 2003 onwards continuously. The stoppage notice issued on 02.02.2006 was due to the problem faced by us from 2003 onwards. Therefore, the relief has to be restored from 2003 onwards retrospectively from the date of the stoppage notice issued by the District Collector, Thiruvananthapuram, without any reason.

- **The First Licence** 5330000786 dated 29.09.2003 Machinery - HYDRAULIC EXCAVATOR - 3. Nos were Commissioned on 26.02.2004. We Operated for a period of One year only. Before the completion of the Second Year The District Collector issued a stay order on 02.02.2006.

Sanjay

- The **Second Licence** No. 5330000852 dated 25.08.2004 Machinery - HYDRAULIC EXCAVATOR - 2 Nos. were Commissioned on 10.05.2005. We operated for Only Eight months.

- The **Third Licence** No. 5330000897 dated 09.02.2005 Diamond Wire saw machine rope (Stone Cutting Rope) 450 meters which were consumable. The third and final consignment was delivered on 20.02.2006, just after the ban order. (First consignment was on 21.05.2005 and the second consignment was on 9.11.2005)

- The **Fourth Licence** No. 5330000936 dated 23.09.2005 Machinery HYDRAULIC EXCAVATOR - 2 Nos. were commissioned on 24.10.2005, just Three Months before the quarry operation was banned.

The above Four Licence was issued by JDGFT, Trivandrum, after receiving the letter dated 27.09.2003 from The President, Perumkadavila Grama Panchayat.

On 20.11.1998, Tropical Granites Applied for Panchayat Licence

On 23.11.1998, Secretary, Perumkadavila Grama Panchayat wrote a letter for NOC to the Pollution Department, Medical Officer and Fire Department

On 19.12.1998, 05.03.1999 and 22.05.1999, the Pollution Department, Medical Officer and Fire Department respectively issued NOC for M/s. Tropical Granites and replied to the Secretary, Perumkadavila Grama Panchayat

We were not able to operate the quarry peacefully, due to a false Criminal Case by the Secretary of the Perumkadavila Grama Panchayath in CC 949/2003 on the file of Judicial First Class Magistrate Court - 1, Neyyattinkara in the year 2003.

The District Collector issued a Stay Order on 02.02.2006. It is to be noted that till the ban order by The District Collector, the Panchayath did not inform us the amount to be paid for the horse powers used, Even though there was no NOC pending from any Government Department. There was no Fault/Violation found on Tropical Granites from 1995 to till 2.2.2006 by the District Collector .

Tropical Granites filed two Writ Petitions against The State of Kerala in WP(C) 6603/2006 (J) and WP(C) 11180/2006 (E).

In case number MP No. 1355/2011 in CA 359/2011, pertaining to the false case filed by the Perumkadavilla Grama Panchayath, the Additional Sessions Judge on 09.08.2011 passed order as "It appears that the petitioner is having an arguable case. In the said circumstance, the execution of sentence shall stand suspended on condition of the petitioner executing a bond for Rs. 10000/- with two solvent sureties, each for the like

Sanjay

sum, to the satisfaction of the trail court." The Rs. 10000 was executed and Appealed in the District Court,. On 13.10.2015, the Additional Sessions Judge in CA339/2011 and

359/2011 noted the merits on our part and on 13.10.2015 ordered that the conviction and sentence imposed against them are set aside and they are set at liberty forthwith and their bail bonds stand canceled.

Tropical Granits filed writ petition no. WP (C) 30426/2011 in the HC of Kerala. On 13.12.2011 ordered " Petitioners shall produce a copy of this judgment along with a copy of writ petition before the fifth respondent **(JDGFT, Thiruvananthapuram)** for compliance."

The EPCG Committee vide Case No.31 issued from F.No.01/37/218/155/AM-14/EPCG-11 and Minutes dated 27.04.2015 had allowed partial relief from 2006 to 2013.

We had two licences issued by The Tamil Nadu government (G.O. (3D) No. 8 Industries (MMB2) Department, Dated 19.05.2009 and G.O. (3D) No. 1 Industries (MMB2) Department, Dated 22.02.2013).

We have Exported Rough Granite Blocks during AM13 to AM17 totalling to **Rs. 1,84,13,988 /- (USD 2,78,444)** through Indian Overseas Bank , C & IC branch , Mylapore, Chennai and the Bank certified all the exports materialized through the bank.

We have Exported Rough Granites Blocks for more than Rs.**5,28,58,057 (USD 11,82,729)** during AM03 to AM06 through State Bank of Trivandrum , Thiruvananthapuram Main Branch. Continuous follow up from 2018, we received Bank Realization Certificate (BRC's) only on 21.06.2024

Tropical Granites obtained Four EPCG Licences. The total duty saved is approximately Rs. 80,00,000. From 2003 to 2017 we have exported Rough Granite Blocks in the name of Tropical Granites from our own quarry amounting to Rs. 7,12,72,045/- (Seven Crores twelve lakhs seventy two thousand and fourty five only)

The Machineries purchased through the EPCG Licences between the period 2003 and 2005 after Twenty Years has no value.

So, We kindly request you to consider the matter in Policy Relaxation Committe (PRC) and Waive off Maintaining the AEO from 2003 to till 2017 (already EPCG Committee approved waiver from maintenance of average EO for the period AM 06 till AM 13 on 27.04.2015) and issue Export Obligation Discharge Certificate (EODC) for all four licenses by waiving off AEO condition and thereby enable us to regularise our case before RA, Cochin.

Sanjay

Comments of PC5 were seen.

Decision: The Committee heard the applicant and discussed the matter at length. After detailed discussion, the Committee decided to accede to the request for waiver from maintenance of the average EO from 2003 till 2017 towards discharge of Export Obligation Discharge Certificate (EODC) for all four subject authorizations.The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA, Cochin)

P.H. Case No.03 M/s. Dishman Pharmaceuticals and Chemicals Limited, Ahmedabad

F.No.HQRPRCAPPLY0000879AM25

Meeting No.11AM25 held on25.07.2024

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 and a direction to the concerned Regional Authority that manual applications for MEIS should be accepted without imposing late cut.

The request of the firm was considered in PRC Meeting No. 10AM25 held on 12.07.2024 and it was decided to call the firm for **Personal Hearing.** Accordingly, PH was afforded on 25.07.2024. Mr. Sunny C Joseph and Mr. Vinod Bohra Authorized Representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: We, Dishman Pharmaceuticals and Chemicals Limited ('the Applicant'), 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

Sanjay

under para 9.02 of HBP, after 2 years from the prescribed due date. Thus, if a let export order is dated March 31, 2018 (for the F.Y. 2015-16), then the time limit to claim MEIS would be March 31, 2017, and after imposing the late cut fees the MEIS benefit could be claimed latest by March 31, 2019. The applicant hereby humbly submits that various attempts were made to file an online application for claiming MEIS during FY 2015-16 to FY 2017-18. 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 crores 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. However, the applicant had declared the intent in the affirmative (in wordings) in the shipping bill. These 28 shipping bills constitute MEIS scrip value of approximately Rs. 76 Lakhs. Accordingly, the applicant seeks relaxation under the MEIS scheme from the requirements as stated in para 3.01 (b) and 3.15 of HBP and a direction to the concerned RA that manual applications for MEIS should be accepted without imposing late cut as the applicant had already attempted filling of the MEIS application within the prescribed time limits or the facility to file online application should be accepted without imposing late cut.

Decision: The Committee heard the applicant and discussed the matter at length. After detailed discussion, the Committee decided that firm will provide further documents to PC-3 as discussed during personal hearing. If documents are in order PC3 may resolve the matter.The firm shall approach PC-3 within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/PC-3)

P.H. Case No.04 M/s. Sara Sae Private Limited, Dehradun

F.No. HQRPRCAPPLY00000792AM25

Meeting No.11AM25 held on25.07.2024

Subject: Request for Extension of EOP against Advance Authorization No. 6110001539 dated 06.09.2018, 6110001555 dated 18.10.2018, 6110001549 dated 10.10.2018, 0510412888 dated 13.09.2019, 6110001393 dated 05.01.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 25.07.2024. Mr. Neeraj Malhotra, Deputy Manager, Authorized Representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: We requested to the Committee for extend the export obligation for few a months, but the committee rejected our plea. We request you to kindly provide personal hearing date so that we can present our case and faced

Sanjay

difficulties to export the goods for subject advance authorizations. We had already imported the components and bought raw material from Indian suppliers, the delay of export due to the Corona pandemic and the downturn in the oil industry, due to export delay, a significant amount of imported goods was blocked by working capital, which ultimately created financial constraints for the entire organization. The final goods that we had for export were nearly ready for export. Because oil field equipment and accessories operate under extremely high temperatures and pressures, their production is extremely delicate. Every day technology advances and changes, if we don't export the goods which were manufactured against the Subject Advance authorizations they eventually become scrap. We will suffer significant losses and be unable to assist the country in obtaining foreign exchange. We request you to kindly allow for extension of export obligation period for further Three months i.e. 08.08.2024, for the customer in person visit and for testing in our facility. We had already exported the consignment against the Advance authorization No. 6110001393 dated 05.01.2017 to the customer vide Invoice No.2324-0202000327 Shipping Bill No.5296213 dated 10.11.2023.(Copy attached). We request you to kindly give approval and for extension of export obligation period upto.15.11.2023 We request you to kindly extend the export obligation term for the afore mentioned four Advance authorizations for up to 08.08.2024 and for Advance authorization No.6110001393 period upto.15.11.2023.

Decision: The Committee heard the applicant and discussed the matter at length. After detailed discussion, the Committee decided to defer the case for further examination.

(Action: Applicant)

P.H. Case No.05 M/s. Adani Wilmar Limited, Ahmedabad

F.No.HQRPRCAPPLY00000734AM25

Meeting No.11AM25 held on 25.07.2024

Subject: Request for extension of import validity period against Advance Authorization No. 0811000384 dated 12.01.2021.

This is a review case of PRC Meeting No.31AM24 held on 01.03.2024 (Case No.10) wherein Committee reject the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 25.07.2024. Mr. Abhishek Kumar Singh and Mr. Dhruvan Mehta Authorized Representatives appeared on behalf of the firm and made the following submissions:-

The company officials appeared on behalf of the firm on through Video Conferencing and made the following submissions:-

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Applicant's statement: We were unable to complete import obligation of said license due to Pandemic situation globally and market recession as well as SION Modification to Norms Committee to DGFT Delhi as per FSSAI Standard. In view of the above circumstances, we urge the authority to kindly grant us extension for import of said Advance License. We remain at your disposal for any further information required on the said matter, Request for Personal Hearing.

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)

P.H. Case No.06 M/s. Adani Wilmar Limited, Ahmedabad

F.No.HQRPRCAPPLY0000736AM25

Meeting No.11AM25 held on25.07.2024

Subject: Request for extension of import validity period 1 year against Advance Authorization No. 0810146928.

This is a review case of PRC Meeting No.31AM24 held on 01.03.2024 (Case No.08) wherein Committee reject the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 25.07.2024. Mr. Abhishek Kumar Singh and Mr. Dhruvan Mehta Authorized Representatives appeared on behalf of the firm and made the following submissions:-

Applicant's statement: We were unable to complete import obligation of said license due to Pandemic situation globally and market recession as well as SION Modification (67/121) to Norms Committee to DGFT Delhi as per FSSAI Standard. In view of the above circumstances, we urge the authority to kindly grant us extension for import of said Advance License. We remain at your disposal for any further information required on the said matter, Request for Personal Hearing .

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)

Sanjay

P.H. Case No.07 M/s. Adani Wilmar Limited, Ahmedabad

F.No.HQRPRCAPPLY0000735AM25

Meeting No.11AM25 held on25.07.2024

Subject: Request for extension of import validity 1 year against Advance Authorization No. 0811000045 dated 11.12.2020.

This is a review case of PRC Meeting No.31AM24 held on 01.03.2024 (Case No.09) wherein Committee reject the case.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 25.07.2024. Mr. Abhishek Kumar Singh and Mr. Dhruvan Mehta Authorized Representatives appeared on behalf of the firm and made the following submissions:-

Applicant Statement: We were unable to complete import obligation of said license due to Pandemic situation globally and market recession as well as SION Modification to Norms Committee to DGFT Delhi as per FSSAI Standard. In view of the above circumstances, we urge the authority to kindly grant us extension for import of said Advance License. We remain at your disposal for any further information required on the said matter, Request for Personal Hearing.

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)

P.H. Case No.08 M/s. Adani Wilmar Limited, Ahmedabad

F.No.HQRPRCAPPLY0000733AM25

Meeting No.11AM25 held on25.07.2024

Subject: Request for extension of import validity period against Advance Authorization No. 0810148058 dated 06.07.2020.

This is a review case of PRC Meeting No.31AM24 held on 01.03.2024 (Case No.11) wherein Committee reject the case.

Sanjay

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 25.07.2024. Mr. Abhishek Kumar Singh and Mr. Dhruvan Mehta Authorized Representatives appeared on behalf of the firm and made the following submissions:-

Applicant Statement: We were unable to complete import obligation of said license due to Pandemic situation globally and market recession as well as SION Modification to Norms Committee to DGFT Delhi as per FSSAI Standard. In view of the above circumstances, we urge the authority to kindly grant us extension for import of said Advance License. We remain at your disposal for any further information required on the said matter, Request for Personal Hearing.

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)

P.H. Case No.09 M/s. Mulberry Silks Limited, Bengaluru

F.No.HQRPRCAPPLY0000962AM25

Meeting No.11AM25 held on25.07.2024

Subject: Request for Review Application - Relaxation of condition of Maintenance of Average Export Obligation with respect to EPCG Authorization No. 0730015443 dated 12.05.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 25.07.2024.

Applicant's statement: Review Application - Relaxation of condition of Maintenance of Average Export Obligation with respect to EPCG Authorization No. 0730015443 dated 12.05.2016. Ref: EPCG Committee Case No. 31, M/s Mulberry Silks Limited, Bangalore in File No. HQRPRCAPPLY00000347AM24 1. We, M/s Mulberry Silks Limited, status holders of Two Star Export House (Certificate F. No. BNGSTATAPPLY00000002AM24, VAILD TILL 10.04.2028), are manufacturers and exporters of silk and silk blended fabrics, having an excellent export performance track record of around 42 years, having started our journey in the year 1982, holding IEC No. 0788021958 and ISPEC Registration No. ISPEC/REG/BOM/MFR/85/582. We are also registered with MSME with Registration No. UDYAN-KR-03-0034412. 2. We are one of the largest and modern mills in India having built a formidable reputation for exporting high quality silk and silk blended fabrics and have contributed substantially in the growth of silk industry in India. Our state-of-the-art mill is equipped with 117 looms, including

Sanjay

Rapier looms for jacquards, velvets, dobby's, etc., along with digital printing machines, embroidery machines and finishing machines to produce intricate and luxurious fabrics of highest standards and provides employment for more than 500 individuals, directly and indirectly. As of today, we have a capacity to produce approximately 80,000 meters per month to meet the export market demand and also maintain a stock collection of 300,000 meters of fabric of various qualities to swiftly meet buyer's requirements. 3. We have been consistently performing well in our exports over the years and established ourselves as a reputed manufacturer and exporter of silk and silk blended fabrics from India. The details of our export performance for the last one decade are as follows: Sl. No. Year Export Performance (INR) 1 2010-11 1343804558.93 2 2011-12 1293601116.34 3 2012-13 1277585224.54 4 2013-14 1436791259.00 5 2014-15 1429316250.00 6 2015-16 1311399704.06 7 2016-17 1078448858.00 8 2017-18 932926116.39 9 2018-19 891745989.00 10 2019-20 767908498.13 11 2020-21 649923789.59 12 2021-22 1045633403.07 13 2022-23 1012734273.40 14 2023-24 1068514177.58 4. We have been regularly obtaining Advance Authorizations for import of required raw materials for producing silk and silk blended fabrics and EPCG Authorization for import of capital goods required to produce these fabrics from jurisdictional DGFT office and were fulfilling the export obligation under the said authorization within the stipulated time, without any default. The details of Advance authorizations obtained from 2016-2017 and export obligation fulfilled in respect of the said Authorizations given in the below table: SL NO. authorization no. authorization date scheme eodc status 1 0710109448 25-02-2016 adv. authorization eodc recd. 2 0710109804 11-05-2016 adv. authorization eodc recd. 3 0710110394 12-09-2016 adv. authorization EODC recd. 4 0710110830 22-12-2016 adv. authorization eodc recd. 5 0710110968 13-01-2017 adv. authorization eodc recd. 6 0710111779 19-06-2017 adv. authorization eodc recd. 7 0710111528 03-05-2017 adv. authorization eodc recd. 8 0710112555 19-12-2017 adv. authorization eodc recd. 9 0710112557 19-12-2017 adv. authorization closure submitted 10 0710113593 17-07-2018 adv. authorization eodc recd. 11 0710113595 17-07-2018 adv. authorization eodc recd. 12 0710113916 26-09-2018 adv. authorization eodc recd. 13 0710113929 28-09-2018 adv. authorization original surrendered 14 0710114107 07-11-2018 adv. authorization eodc recd. 15 0710114250 10-12-2018 adv. authorization eodc recd. 16 0710114601 28-02-2019 adv. authorization eodc recd. 17 0710114602 28-02-2019 adv. authorization eodc recd. 18 0710115730 25-11-2019 adv. authorization eodc recd. 19 0710116104 07-02-2020 adv. authorization eodc recd. 20 0710116816 29-07-2020 adv. authorization eodc recd. 21 0711000536 22-02-2021 adv. authorization eodc recd. 22 071100

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP-2015-2020, which was afforded on 25.07.2024. However no one appeared on behalf of the firm. It was also decided to call for a detailed report from RA.

(Action: Applicant/RA-Bangalore)

Sanjay

Case No.10 M/s. Diamond Engineering (Chennai) Private Limited, Tamil Nadu

F.No.HQRPRCAPPLY000002643AM25

Meeting No.11AM25 held on25.07.2024

Subject: Request for extension of EOP against Advance Authorization No. 0411002224 dated 22.12.2021.

Applicant's statement: Request for granting extension of additional time limit valid from 23.06.2024 to 30.06.2025 for completing export obligation under Advance Authorization - Delay in release of Amendment purchase order dt.07.05.2024 due to major changes in designing of Steel fabrication drawings - We herewith enclosed our detailed letter vide ref No.DECPL/DGFT/0366/2024-2025, dt.26.06.2024 with supporting documents for your favorable consideration of PRC.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length.After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0411002224 dated 22.12.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Chennai)

Case No. 11 M/s. HIC ABF Special Foods Private Limited, Kerala

F.No.HQRPRCAPPLY00003136AM25

Meeting No.11AM25 held on25.07.2024

Subject: Request for extension of EOP against Advance Authorization No. 1010060676 dated 13.10.2020.

Applicant's statement: Request for Grant of further E.O. extension upto 31.12.2023 – for Consideration of S/Bill exported beyond overall E.O. extended period. Ref: RLA File No.10/80/040/00152/AM21 EODC FILE NO. 10AE04000011AM25 Advance Authorization No. 1010060676 dtd 13.10.2020 In connection with the above we bring your kind notice to the following: a. We have been granted above advance authorization for import of Frozen PUD SHRIMPS against export of AFD Shrimps (freeze Dried) by our RA, Cochin under SION. b. We have imported qty. of 82995.61 Kgs out of total import Qty. of 105000 kgs granted in the authorization , vide BE No. 9589530 dtd.

Sanjay

17.11.2020, 2216272 dtd. 03.01.2021, 6111175 dtd. 03.11.2021 & 6598016 dtd. 09.12.2021. Accordingly, we have completed export obligation in proportion to the actual Import made as per the export details mentioned in the attached details. c. We have completed E.O. to the tune of import taken place vide S/Bill No. 8293605 dtd. 17.02.2022, 9791870 dtd. 19.04.2022, 1261173 dtd. 09.05.2022, 9791756 dtd. 19.04.2022. d. However, while filing customs S/bill by oversight our CHA filed S/Bill No. 9791756 dtd. 19.04.2022 under DBK scheme instead of DEEC scheme and not mentioned the advance authorization number in the S/bill. While noticed the mistake happened, we were approached customs authority for conversion of this DBK S/blll to DEEC scheme by returning the availed DBK amount and Redtop amount, for submitting the EODC against this authorization. However, on repeated request customs authority not given any reply and not given any positive response. Copy of letter submitted to customs and the acknowledgement received along with amendment fee paid for necessary amendment to S/bill etc. submitted in this regard attaching herewith for your reference. e. Considering the delay in getting the conversion of S/Bill and for completing the E.O., during this period we have also made another Shipment vide S/Bill No. 6051820 dtd. 15.12.2023 for Qty. of 4240 AFD Shrimps worth FOB USD 4,08,912/- and endorsed the advance authorization number referred above. However, this shipment made after the overall E.O. period and thereby our RA denied to accept the same and advised us to approach PRC for getting the approval for accepting the above referred S/bill (6051820 dtd. 15.12.2023) exported beyond the overall E.O. period. We are attaching herewith copy of the D/L issued by RA Cochin in this regard for your reference. In the meantime we have obtained necessary E.O. extension (Ist and 2nd E.O.) for accepting those S/Bills which we exported after the initial E.O. period. Copy of extension letters attaching herewith for your reference. Considering our efforts to complete the E.O., we may request you either to grand further E.O. extension to this advance authorization upto 31.12.2023 or issue an order to our RA (Jt. DGFT, Cochin) to accept the S/Bill No. 6051820 dtd. 15.12.2023 in the EODC application filed against this authorization, so that we can approach our RA for completing the EODC procedure against this advance authorization. We confirm that, we have completed E.O. in proportion to the import taken and no further exports will be done against this authorization, if you granted the E.O. extension and this request only for accepting the above referred S/bill exported after the overall E.O. period. Hope you shall consider our request sympathetically.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension upto 31.12.2023 of Advance Authorization No. 1010060676 dated 13.10.2020 subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Chennai)

Sanjay

Case No.12 M/s. United Rubber Industries (India) Private Limited, Mumbai

F.No.HQRPRCAPPLY00003225AM25

Meeting No.11AM25 held on25.07.2024

Subject: Request for extension of EOP against Advance Authorization No. 0311014768 dated 17.05.2022.

Applicant's statement: We would like to inform you that we have applied for 2nd EO Extension for Advance Authorization No. 0311014768 Dt. 17.05.2022 and paid Composition Fee of Rs. 31,000.00 on DGFT portal. We have received Extension from 16.05.2024 to 17.05.2024 (One Day Extension) instead of 16.11.2024 which may be typing mistake and we require correction in Extension Letter to start Export against Advance License. Hence, requesting you to rectify / correct the same and provide us Revised Amendment Sheet (Extension Letter) to complete the Export Obligation. Kindly do the needful at the earliest and oblige.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311014768 dated 17.05.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 13 M/s. TMV Natural Oils and Extracts Private Limited, Kerala

F.No.HQRPRCAPPLY00003125AM25

Meeting No.11AM25 held on25.07.2024

Subject: Request for extension of EOP against Advance Authorization No. 1011001825 dated 23.05.2023.

Applicant's statement: Under this AA import item is in Appendix-4J with Pre-import conditions and EOP 120 days from the date of Customs clearance of import item. But due the adverse international market conditions, our exports under this AA were delayed by 2 months - exports made on 2nd December 2023 & 4th December 2023. Against our Redemption application, RA raised discrepancy for regularization of entire imports as the exports were made outside the stipulated EOP. As indicated in Para 4.40 (d) HBP 2023, we seek extension in EOP under this AA by 2 months (i.e. half of the stipulated EOP) till 5th December, 2023 by making the required compensation fee payment. CIF value of AA INR 3381980/-, hence, compensation fee payable INR 500/- as per para 4.40 (d) HBP 2023.

Sanjay

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length anddecided to accede the request of the firm for condonation of 2 months delay in completing the Export Obligation against Advance Authorization No. 1011001825 dated 23.05.2023 subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Cochin)

Case No. 14 M/s. Saimirra Innopharm Private Limited, Chennai

F.No.HQRPRCAPPLY00003156AM25

Meeting No.11AM25 held on25.07.2024

Subject: Request for extension of EOP against Advance Authorization No. 0410162454 dated 02.11.2016, Advance Authorization No. 0410162758 dated 31.01.2017.

Applicant's statement: We refer to the above and would like to bring it to your kind attention that the above Authorizations were awarded for us on different date by The Zonal Joint Director General of Foreign Trade The JDGFT), Chennai for import of Sitagliptin Phosphate Monohydrate totaling 257.590 Kgs. under Customs Notification No.:018/2015 dt. 01.04.2015. On completion of Import of raw materials 256.320 Kgs. against the said authorizations and on fulfillment of Export Obligation to certain extent, we have received a Legal Notice from the Counsel of M/s. Merck Sharp & Dohme (MSD) Corp, a Pharmaceutical Company asking us to put on hold our trade dealings with respect to this product mentioning the ownership for this product, Sitagliptin, duly patented by them who are situated in New Jersey, United States of America. The legal notice shook us badly and pushed ourselves to proceed legally before the Court of Law, In the High Court of Delhi, New Delhi. Subsequent to the same, the legal proceedings was initiated which ended up against us. Due to this verdict, we were not permitted to deal with this product/ingredient until July 2022. Now we are relieved of this verdict as all the Pharmaceutical Manufacturers in India are free to deal with this ingredient and its salts in any formulations for usage in Domestic Market or for Overseas supplies as the patent for this ingredient, SITAGLIPTIN, enjoyed by M/s. MSD Pharmaceutical Company hitherto is now permitted for others as well as the incubation period for this products is completed. Now we embark on the challenges which we have encountered due to the above facts as explained which resulted in non-execution of certain Export

Sanjay

Orders against the said Authorizations as we had to wait for a longer period to get relief as the product which we preferred to deal in was patented until July 2022. We narrate below the Authorization-wise details for your perusal and benign consideration. To add fuel to the fire, when we have preferred Advance Authorization No.:0410162454 dt. 02.11.2016: To add fuel to the fire, when we have preferred application for the cited Advance Authorization with The JDGFT, Chennai, the consumption of ingredient was wrongly claimed in Licence Number 0410162454 dt. 02.11.2016. The referred imported ingredient, Sitagliptin Phosphate Monohydrate needs to be converted as Sitagliptin before being used for making final product, the process of which involves heavy yield loss to the tune of 22.18%. For example, for manufacturing 50 mg tablets of Sitagliptin, we require 64.25 mg of Sitagliptin Phosphate Monohydrate, the veracity of which can be ascertained as per the enclosed Drug Licence. Advance Authorization No.:0410162758 dt. 31.01.2017: This Authorization also pertains to the same ingredient as per earlier Authorization No.:0410162454 dt. 02.11.2016. Unlike above Authorization, in this Licence, the yield loss workings, i.e. 64.25mg of Sitagliptin Phosphate Monohydrate for manufacture of 50 mg tablets of Sitagliptin has been correctly applied by us and approved by the ZADGFT, Chennai while issuing the Authorization. Apart from this yield loss, we are genuinely entitled for wastage of 2% under SION Sl.No.:A412 which we failed to add in our application while preferring Authorization. At this juncture and in connection of the above, we request your good-office to accord your consent for the following request. 1. Extension in Export Obligation Period for six months in Advance Authorization Number 0410162454 dt. 02.11.2016 for the quantity of 179.475 Kgs. 2. Consideration of Yield Loss workings, i.e. 64.25 mg required for manufacture of 50 mg of Sitagliptin Tablets / 128.50 mg required for manufacture of 100 mg of Sitagliptin Tablets 3. Inclusion of wastage under SION Sl.No.:A412 in Authorization Number 0410162758 dt. 31.01.2017 4. Clubbing of cited two Authorizations at the time of closure of said Authorizations

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 decided to call the firm for **Personal Hearing**.

(Action: Applicant/PRC)

Case No.15 M/s. Encube Ethicals Private Limited, Mumbai

F.No.HQRPRCAPPLY00003147AM25

Meeting No.11AM25 held on 25.07.2024

Subject: Request for extension of EOP against Advance Authorization No. 0311015456 dated 13.06.2022.

Sanjay

Applicant's statement: With reference to Advance Authorization No 0311015456 Dt 13.06.2022, we wish to inform you that we have fulfilled the export obligation to the extend of 77% within the extended validity of license i.e. 31.05.2024. For the balance export quantities, the demand was postponed by our customer; hence we could not fulfill the export obligation within the validity. Currently we have obtained the valid export orders against which we can fulfill the export obligation; hence we would humbly request your good self to grant us the extension of our export obligation period for a further 6 months from approval.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311015456 dated 13.06.2022for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 16 M/s. Bal Pharma Limited, Bengaluru

F.No.HQRPRCAPPLY00003155AM25

Meeting No.11AM25 held on 25.07.2024

Subject: Request for closure of Authorizations against Advance Authorization No. 0710109601 dated 30.03.2016.

Applicant's statement: Against the referred Advance Authorization which pertains to the year 2016 the excess imports were regularized by effecting the payment of customs duty including that of BCD,CVD plus CESS and Interest. We have already paid duty Rs.6,16,417/- The excess imports/raw material were used for manufacturing of export products under duty drawback shipping bills towards its evidence relevant shipping bills duly certified by the CA. . RA Bangalore did not consider raw material utilized under drawback shipping bill in lieu of destruction certificate for closure purpose. Declaration of not utilizing the imported raw material for domestic markets was also furnished. Under the above circumstances: (a)We do not have any raw material in hand as the same has been consumed for manufacturing of export products under drawback shipping bill. Hence Destruction certificate is not possible. In view of above Policy Relaxation Committee is requested to kindly relax the policy and grant waiver from Destruction certificate for closure purpose.

Decision: The Committee heard and went through the statement made by the applicant and decided to waive the requirement of destruction certificate with respect to imports against which export was made under DBK SBs with the condition that the applicant would submit an affidavit/declaration in order to indemnify to the Government for any

Sanjay

loss/misuse due to diversion of unregistered import materials to the domestic market that may be detected in future to Regional Authority. This waiver is allowed subject to payment of Rs. 25,000/- per Authorisation as composition fee. Applicable duty and interest on unutilized import would be paid in the normal course. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bengalore)

Case No. 17 M/s. Ocean healthcare Pvt. Ltd, Chennai

F.No.HQRPRCAPPLY00005980AM24

Meeting No.11AM25 held on 25.07.2024

Subject: Request for extension of EOP against Advance Authorization No. 0411001294 dated 11.08.2021.

Applicant's statement: We have imported 1700 kgs of Tetracycline HCL against authorization no. 0411001294/11.08.2021 and 1650 kgs of tetracycline HCL against authorization no. 0410166949/10.08.2020. Has we have assessed the licence no. 0411001294 instead of 0410166949, we have availed the first extension from RA for the authorization no. 0411001294. Since the import product falls under Appendix 4J we have approached the PRC committee for second extension. Has the authorization no. 0410166949 was failed to avail extension, we have availed the extension for authorization no. 0411001294. The clarification letter submitted to RA while availing the first extension is attached for your kind perusal along with current purchase order.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 0411001294 dated 11.08.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Chennai)

Case No. 18 M/s. K.K.P. Fine Linen Private Limited, Tamil Nadu

F.No.HQRPRCAPPLY00000213AM25

Meeting No.11AM25 held on 25.07.2024

Subject: Request for Extension of EOP against Advance Authorization No. 323100941 dated 16.11.2021.

Applicant's statement: Due to bad global economic market order was unable to execute of payment terms, now we have got the order we are ready for export we need

Sanjay

another six months time to execute the order and regularize the case only to two licenses is pending and all other license has been completed.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of Advance Authorization No. 323100941 dated 16.11.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Coimbatore)

Case No. 19 M/s. HUF India Private Limited, Pune

F.No.HQRPRCAPPLY00002639AM25

Meeting No.11AM25 held on 25.07.2024

Subject: Request for Extension of EOP against Advance Authorization No. 3110066850 dated 24.08.2017.

Applicant's statement: We have imported against the said Advance Authorization for the purpose of export. But due to some reasons our order got cancelled and we were not able to complete obligation against advance authorization. Now we have order in hand and are ready for export against the same. Request you to please grant EO Extension so that we can complete the obligation.

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. 20 M/s. Korrun India Private Limited, Karnataka

F.No.HQRPRCAPPLY00000960AM25

Meeting No.11AM25 held on 25.07.2024

Subject: Request for GSM against Advance Authorization No. 0710114206 dated 30.11.2018.

Applicant's statement: WRITEUP AA 0710114206 dated 30.11.2018 RA File 07240400206AM19 We have filed the Closure application vide File No.

Sanjay

ARNADVCAAC01022820AM24 Dated 27.05.2023 along with documents as required in the ANF4F. The Goods description of import and export as in the License are exactly matching with the import and export documents. In fact, the license was also issued without GSM in the Import & Export items and the goods were also imported & exported accordingly. But RA has issued repeated DLs saying GSM in the import & Export items not mentioned. We have submitted alternate documents to establish the GSM for 15 relevant import items as response to all of their DLs. But RA is neither accepting alternate documents not considering the fact that import & export descriptions are exactly matching as in the license. In fact, in the similar case of our other 21 licenses they accepted alternate documents and issued EODC last year. But not accepting alternate documents only for the last two pending Licenses including this. There are no more advance licenses which has this GSM issue except two including this license. Therefore, we are approaching the Policy Relaxation Committee for relaxation of GSM missing in the import & export items as a special case and one time relaxation. JUSTIFICATION 1. Our company commenced export business in the year 2018 securing first Advance Licenses in Nov 2018. It means as a new exporter it took some time to understand that the technical component GSM needs to be mentioned for all Linear items even though FTP Para 2.10 does not elaborate the interpretation of the term ?Inter-Alia? to mean to the extent of that minute about GSM etc. - 2. We are herewith submitting copies of Bill of Entries & Shipping bills as an example for each of the import and export Items highlighting the import Description and Export Description to establish the fact that the description of import and export items are exactly matching with the License. In this justification point we also wish to state that though the GSM there in the supplier?s Invoice, we afraid to mention it the Bill of Entry while clearance of goods as generally Customs deny the clearance of goods if any extra word/letters/numbers in the description are added which are not in the License description. - Ref Doc 1 Shipping Bill & Doc 2 Bill of Entry- Uploaded. 3. Every input so cleared under this license are debited in the Shipping Bills while exported goods. This fact and document do establish the fact that linear items imported under this license are used and exported through licensed export products. - Ref Doc 1 Shipping Bills - Uploaded. 4. Further to substantiate our justification through alternate documents, we are also furnished herewith copy of concerned Purchase Order, Bill of Material and Import Invoices to justify the GSM component in it - Ref Doc 4 PO copy, Doc 3 Bill of Material and Doc 6 Import Invoice - Uploaded. 5. A Statement of all the Linear items imported under this license which has been used for exports of licensed goods with Bill of Entry & Shipping Bill reference is also appended to this letter - Ref Doc 4 - Uploaded. Therefore, we humbly request The Chairman of the Policy Relaxation Committee to kindly relax the condition of requirement of GSM in the import & export items in the License as onetime relaxation since we have already completed the Export Obligation long back in Sept 2020 and due for EODC. We also request you to kindly give us an opportunity, if required, for a hearing in person for presenting our case in detail.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion it was decided that RA may examine the corroborative documents for attempting resolution. The firm shall

Sanjay

approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 21 M/s. India Offset Printers Private Limited, Delhi

F.No.HQRPRCAPPLY0000827AM25

Meeting No.11AM25 held on 25.07.2024

Subject: Request for Extension of Total EO Period against EPCG Authorization No. 0530155717 dated 09.06.2011.

Applicant's statement: We have been in the trade for the last 25 years. We are printers of college and school text books, as well as general knowledge books and also literature books. Prior to the advent of E-books, we were selling lots of books and were in full demand. But due to the explosive growth of e-Books, the domestic and the international market for printing industry has been drastically hit. People have resorted to reading the books on their computers, mobiles, KINDLE apps etc. It is to the knowledge of every one that international printing presses have shutdown due to no sales.

Comments of PC5 were seen.

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. 22 M/s. VSVR Chems Private Limited..

F.No.HQRPRCAPPLY00004344AM23

Meeting No.11AM25 held on 25.07.2024

Subject: Request to allow MEIS benefit.

This is a defer case of PRC Meeting No.01AM25 held on 04.04.2024 (Case No.09) wherein Committee decided to refer the issue to PC-3 Division for its resolution.

Applicant's statement: Import shipment cargo was wrongly received by us (rock salt) against the intended cargo of soda ash light and dense. Hence Tuticorin sea port

Sanjay

customs had investigated the matter and issued order in original to refund the duty amounts back to the importer.Hence, MEIS 0419101232 and 3719017815 Duty Debit Amounts to be Re Credited back as per the order in original of Tuticorin Sea Port Customs Tuticorin

Comments of PC-3 for transferee scrip were seen.

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.23 M/s. Harsha Engineers Limited, Ahmedabad

F.No.HQRPRCAPPLY00000096AM25

Meeting No.11AM25 held on 25.07.2024

Subject: Request for extension of Import Validity Period against EPCG Authorization No. 0830011992 dated 09.09.2020.

Applicant's statement: IGST debited from this EPCG Licence is @ 12%. Actual IGST to be debited is 18%. Hence Import Validity needs to be increase for debiting the short payment Duty as per custom order Order-in-Original No. MCH/ADC/AK/241/2023-24 dated 26.1.2024 . We have the balance on this licence. But due to validity expired we can't able to debit the duty. Commr-Cus Mundra dated 01.09.2023 was issued wherein demand of IGST to the tune of Rs. 19,95,618/- was raised . The demand was raised on the ground that we had filed Bill of Entry for import of the goods viz. Seco Warwick make Horizontal Retort Nitriding Furnance under Custom Tariff Head 84798999 and made payment of IGST @ 12% under Sr. No. 201 of Schedule II of the Notification No. 01/2017-IGST (Rate) dated 28.06.2017, whereas, the said goods attracted IGST @ 18% as per Sr. No. 366 of Schedule III of said Notification No. 01/2017-IGST (Rate) dated 28.06.2017. This resulted in short payment of IGST amounting to Rs. 19,95,818/- and the same was demanded under Section 28A(4) of the Customs Act, 1962. The appellants filed their written submissions vide letter dated 18.10.2023 wherein it was contended that there was no recovery mechanism for IGST livable under Section 3(7) of the Customs Tariff Act and also there were no provisions for imposition of penalty and charge of interest with respect to levy of IGST. It was also contended that the extended period of limitation was not applicable and the Show Cause Notice was hit by limitation. The adjudicating authority has decided the matter vide Order-in-Original No. MCH/ADC/AK/241/2023-24 dated 26.1.2024 wherein the following order was passed to / Bill of Entry No. 8910291 dated 22.09.2020 should be re-called and re-assessed at the

Sanjay

appropriate rate of IGST and the same should be debited from EPCG License No. 0830011992 dated 09.09.2020;"

Decision: The Committee went through the statements made by the firm and discussed the matter at length. After detailed discussion, the Committee decided to allow revalidation for 2 months for debiting of IGST only. No further import is allowed. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA, Ahmedabad)

Case No. 24 M/s. Biking Food Products Private Limited, Hyderabad

F.No.HQRPRCAPPLY00008845AM24

Meeting No.11AM25 held on 25.07.2024

Subject: Request for BRCs were lately uploaded by the bankers kindly consider application from the date of uploading of the BRC against DFIA Authorization No. 097307600044AM20 dated 10.06.2019.

Applicant's statement: Since BRC late uploaded by the bankers we want waiver of Para Para 4.54 of HBP 15-20 Ref : File No 09AS07600144AM23 With reference to our DFIA File No.09/73/076/00044/AM20 Dated 10.06.2019 we bring to your kind notice that we had completed our exports against this file number on 22.09.2019. Against Shipping Bill No.5949793 Dt.31.07.2019 we had realized the export proceeds on 01.04.2018 & 11.10.2019. But these 2 BRC's were uploaded by bankers on DGFT portal only on 06.08.2020 & 15.06.2020 respectively. Copies of the e-BRC's are attached for y our reference. We had submitted our application for issue of DFIA on 22.11.2022 vide File No.09AS07600144AM23 Dt.22.11.2022. After submitting the application we got the Rejection letter by saying that "As per Para 4.54 of HBP 15-20, the case is time barred" (Copy of the Rejection letter is attached). As Para 4.54 we need to file the application with in the 6 months from the date of realization after that late cut is applicable as per para 9.02 of HBP. Where as in our case even our payment has been realized on 04.01.2018 our e-BRC has not been uploaded in DGFT web portal. Hence we could not apply for issue of DFIA within the stipulated period. Our e-BRC was uploaded by the bankers in the DGFT web portal on 06.08.2020 (Copy of the e-BRC is attached for your reference). By considering the e-BRC uploading date we have 6 months time i.e. upto 06.02.2021 without any late cut. After that in terms of Para 9.02 of HBP Application received after 12 months from the prescribed date of submission but not later than 2 years from the prescribed date we are eligible to get the DFIA with 10% cut. As per this provision we have time till 2 years from the prescribed time period with 10% late cut. Our prescribed time limit to apply without cut is 06.02.2021 after that with

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10% cut we are eligible to apply till 06.02.2023 where as we had filed our application on 22.11.2022 which is within the stipulated period. Since our e-BRC was uploaded by the bankers lately which is beyond our control we request you to kindly consider BRC uploading date as realization date and consider our request as we are in financial crises. Kindly allow our request and give waiver of Para 4.54 of HBP 2015-20 by giving necessary instructions to RLA, Hyderabad to accept our application and issue the DFIA at the earliest.

Decision: The Committee examined the case on the basis of justification provided by the firm and discussed the matter at length. After detailed discussion it was decided to accede to the request of the firm and consider date of uploading of BRC as realization date for issuance of DFIA. RA shall check correctness of the dates as declared by applicant. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Hyderabad)

Case No.25 M/s. Swani Spice Mills Pvt. Ltd, Mumbai

F.No.HQRPRCAPPLY0000567AM24

Meeting No.11AM25 held on 25.07.2024

Subject: Request for condonation of delay in submitting online deficiency reply of TMA application.

This is a defer case of PRC Meeting No.05AM24 held on 13.06.2023 (Case No.49) wherein Committee decided to withdraw this case from PRC. Firm may approach RA Mumbai in the matter for decision on merits.

Applicant's statement: We are in receipt of query from O/O. DGFT Mumbai where in they have rejected our case citing Vide letter dated 11.07.2022 you have been requested to rectify deficiencies ii. However, no reply was received till date with reference to the abovementioned DL dated 11.07.2022. Therefore, in terms of the Para 2.05(b) of HBP, 2015-20 mentioned at Sl. No. 3 above, your application is deemed to have been withdrawn and your TMA application submitted vide File No. MUMTMAAPPLY00145952AM22 dated 31.12.2021 stands closed?? Basically ADGFT Mumbai is rejected our TMA case as per para 2.05 (b) of HBP, 2015-2020 which read as If the deficiencies are not rectified by the applicant within a period of 90 days, the application will be deemed to have been withdrawn. Ground of our case:- Our Fresh TMA application with all relevant documents online submitted on 31.12.2021 at DGFT new website. Physically TMA documents submitted on time at ADGFT Mumbai on 03.01.2022 as per Public Notice No 82/2015-2020 dated 29.03.2019. Please note that we have already submitted online / manually TMA application with all relevant documents & ADGFT Mumbai have raised various queries in our file which have been immediately responded by us. Our application rejected only for Non submission of reply against deficiency dated 13.07.2022 on time due to arranging revised Chartered

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Accountant Certificate for ANF7A(A). We apologize for non submission of reply against TMA application on given time limit. (Chronology of events enclosed) Based on above, we humbly request the PRC Committee to condone the delay in submission of deficiency reply online & oblige.

RA report was seen.

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. 26 **M/s. Sreem Overseas INC, Hyderabad**

F.No.HQRPRCAPPLY0000464AM24

Meeting No.11AM25 held on 25.07.2024

Subject: Relaxation for Grant of FMS claim for the year 2010-11 and 2011-2012.

Applicant's statement: Request is for issue of FMS Scrip FMS scrip for Rs.23.66 for the year 2010-2011 already applied to RA, Hyderabad on 08-06-2011, 31-05-2011 and 30-05-2011 and also to issue FMS for year 2010-2011 for Rs. 14.11 Lac and for Rs. 15.91. Lac for the year 2011-2012 which we could not claim / apply due to commencement of investigation by DRI and Customs authorities from 24.6.2011 and subsequently decided in favour of our company between 17.11.2017 to 15.5.2023, as the same was beyond our control and the entire delay in on part of the Government Department of DRI and Customs authorities.

Comments of PC-3 was seen.

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.27 **M/s. Geotex Textile Private Limited, Surat**

F.No.HQRPRCAPPLY00004634AM23

Sanjay

Meeting No.11AM25 held on 25.07.2024

Subject: Request for closure of Authorizations against Advance Authorization No. 5210041638 dated 23.09.2015.

Applicant's statement: We had applied for EODC to the Surat RA dated 10.03.2018 but the application is lying under DL mentioning that FIRCs could not be considered in-lieu of e-BRCs. You may note that in the exports made by us against this Advance Authorization there were some shipments to Sudan, where the payments were received from the buyers in Dubai. However our bank is not issuing e-BRC even though the payments were received in foreign exchange, citing the reason that even though the payments were from Dubai, the shipments were made to Sudan, which is a UN Sanction / Political Embargo Country. We had submitted the related FIRCs in-lieu of the e-BRC which is not accepted by the Surat RA. We request you to kindly take a favorable decision in this regard, so that the Authorization could be closed. We are enclosing the Authorization and Statement of Import & Export. In the Statement of Export out of the 13 shipments made, 5 shipments are not having e-BRC and we have submitted related FIRCs issued by the bank.

Decision: The Committee heard and examined the case and discussed the matter at length. After detailed discussion on justification furnished by the firm Committee observed that there is merit in the case. Accordingly, it decided to accede to the request and consider FIRC for the purpose of redemption of AA No.5210041638 dated 23.09.2015. No other relaxation was provided. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Surat)

Case No.28 M/s. Radhadarshan Petropack LLP, Surat

F.No.HQRPRCAPPLY00004308AM23

Meeting No.11AM25 held on 25.07.2024

Subject: Request for waiver of PC-18 condition/other condition of Authorization against Advance Authorization No. 5210042348 dated 17.08.2017.

Applicant's statement: With reference to the above mentioned Advance Authorizations, we would like to inform your good office that we have already made & fulfilled of export obligation under the Advance Authorization. However, due to delay of getting EODC/bond waiver from RA Surat, we were unable to fully import against advance authorization. Resultantly, balance import is pending to be done. Initial validity of the authorization expired on 17.08.2018 and we could not purchase the prescribed quantity from the SEZ unit. Also there was a delay in getting back the original License with Non-utilization Certificate from the SEZ supplier and hence we were unable to apply for revalidation of License. However, we completed export obligation as mentioned above and submitted application for Bond Waiver/EODC to RA Surat on

Sanjay

10.01.2019 (F.No. 52/24/165/00128/AM19) and our application is still pending at RA Surat stating that pre-import conditions are not fulfilled. Now, the advance authorization have expired (initial validity). Resultantly, we are unable to p import balance quantity against said advance authorization. Therefore, we request to you to kindly extend the AA validation period & allow us to import balance quantity as per advance authorization. Furthermore, we would like to inform that the Pre-import condition was stuck down vide notification No.01/2019-Cus date 10.01.2019. However, DGFT has raised query through D.L. stating non fulfillment of Pre-import condition. Also the Hon'ble HC of Gujarat in case of Maxim tube company Pvt. Ltd. Vs. UDI 2019 (i) TMI 1445 has stuck down the ?pre-import? condition. Citing above, we request your good office to grant relaxation as per below: (1) Regularize & Recognize export made before import against advance authorization. (2) Relaxation from pre-import Condition. (3) Regularization & Revalidation of AA so that balance import can be made.

Report of RA, Surat was Seen.

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.29 M/s. E-Land Apparel Limited, Bengaluru

F.No.HQRPRCAPPLY00002534AM23

Meeting No.11AM25 held on 25.07.2024

Subject: Relaxation of the procedure of online application for claiming RoSCTL benefit as prescribed in Para 4.95(b) of the HBP against Rebate of State and Central Taxes and Levies (RoSCTL).

Applicant's statement: During the period from 5th March 2019 to 31st January 2020, the Company effected export of goods inter alia from the Bangalore port (INBLR 4) declaring the Company's intent to claim MEIS and duty drawback benefits in respect of the said exports. For the said purposes, the Company mentioned the scheme code '19' on the shipping bills for claiming duty drawback benefit and also declared its intent to claim MEIS benefit on such shipping bills. The Company filed an application before the Commissioner of Customs, Bangalore under Section 149 of the Customs Act requesting for amendment in the scheme code declared in the said shipping bills. After perusing the submissions made by the Company and appreciating the need for amendment of the shipping bills necessitated because of the retrospective withdrawal of the MEIS benefits, the Principal Commissioner of Customs, Airport and Air Cargo Complex, Bangalore (hereinafter referred to as 'the Ld. PCIT') was pleased to pass an Order bearing no. Gen ADJ/Comm/524/2021 ADJN dated 30 December 2021 (hereinafter

Sanjay

referred to as ?the OIO?), permitting amendment of shipping bill wherein the scheme code was allowed to be amended to ?60? which is relevant for claiming duty drawback and RoSCTL benefits against the earlier declaration of intent to claim MEIS and .duty drawback benefits. The Ld. PCIT also held that the scheme code may be changed online, if possible. For the detailed justification for relaxation in the procedure of filing online application please refer to the Company's submissions attached herewith this application titled "Application Letter to PRC".

Comments of PC-3 was seen.

Decision: The Committee having examined the case on the basis of the submission made by the firm and discussed the matter at length and it decided to allow filing of application for RoSCTL without any late cut. The firm shall approach PC-3 for resolution within 30 days from the date of uploading of the minutes of meeting.

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

Case No.30 M/s. Manepally Jewellers Private Limited, Hyderabad

F.No.HQRPRCAPPLY00004217AM25

Meeting No.11AM25 held on 25.07.2024

Subject: Request to condonation of delay landing of 3 days for Re-import shipments of gold Jewellery for Para 4.79 (d) of Handbook of Procedures 2023.

Applicant's statement: Ref: Bill of Entry no. 4321181 dt. 04.07.2024. With reference to above we have exported gold jewellery for export promotion tour to USA vide Shipping Bill No. .9931329 dt.16.05.2024 which has departed on 19.06.2024 with GJEPC permission letter Ref Nos.GJC/PRM/CHE/PER/3883-3885 dt.14.05.2024. The unsold goods re-imported/landed at Hyderabad on dated 04.07.2024. As per Handbook of Procedures 2023 Para 4.79 (d) "that the promoter would bring back jewellery / goods or repatriate sale proceeds within 45 days from date of departure through normal banking channel". We handed over the goods to our forwarding agent on dated 25.06.2024 at USA. But the goods landed in India on dated 04.07.2024, 3 days delayed. We humbly request you to kindly condone the delay landing for the shipment to get clearance from Customs. Kindly do the needful

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed condonation of delay of 3 days in landing of jewellery beyond permissible period under Para 4.79 (d) of HBP.

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(Action: Applicant/ Customs-Hyderabad / Concerned Nominated Agency / GJEPC)

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

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