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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 10.03.2022 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.21/AM22 held on 10.03.2022

The following members were present in the meeting:

1. Shri Vijay Kumar — Addl. DGFT
2. Shri S.B.S. Reddy — Addl. DGFT
3. Shri Hardeep Singh — Addl. DGFT
4. Shri AkashTaneja — Addl. DGFT
5. Shri Amiya Chandra — Addl. DGFT
6. Dr. Ashis Kumar Das — Jt. DGFT

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

S. No	Name of the firm	Case No.
1.	M/s. Ashirvad Pipes Pvt. Ltd., Bangalore	1
2.	M/s. Bharat Heavy Electricals Ltd., Jhansi	2
3.	M/s. Hindustan Adhesives Ltd., New Delhi	3
4.	M/s. Healthy Life Pharma Pvt. Ltd., Boisar	4
5.	M/s. JHS Svendgaard Laboratories Ltd., Delhi	5
6.	M/s. Mahalaxmi PolypackPvt. Ltd., New Delhi	6
7.	M/s. Siddhi Plast, Mumbai	7
8.	M/s. RR Kabel Ltd., Mumbai	8
9.	M/s. Pinnacle Clothing Co., Noida	9 to 12
10.	M/s. Shah Nanji Nagsi Exports Pvt. Ltd., Nagpur	13 & 14
11.	M/s. Universal Heat Exchangers Ltd., Coimbatore	15
12.	M/s. Gadra Marine Export Pvt. Ltd., Ratnagiri	16
13.	M/s. Pon Pure Chemical India Pvt. Ltd., Chennai	17
14.	M/s. Cadila Healthcare Ltd., Ahmedabad	18
15.	M/s. Easy Plastics Pvt. Ltd., Mumbai	19
16.	M/s. Vishal Natural Food Products India Pvt. Ltd., Bangalore	20
17.	M/s. Haldyn Glass Ltd., Vadodara	21
18.	M/s. Valiant Organics Ltd., Mumbai	22
19.	M/s. Chemocid ImpexPvt. Ltd., Mumbai	23
20.	M/s. Movement Impex Trading Co., Mumbai	24
21.	M/s. Wipro Enterprises Pvt. Ltd., Bangalore	25

22.	M/s. Betul Oil Ltd., Mumbai	26
23.	M/s. Nazareth Metals, Mumbai	27 & 28
24.	M/s. V.S. International, Gurugram	29
25.	M/s. Unique Punch Systems Pvt. Ltd., Bengaluru	30
26.	M/s. Ind Synergy Ltd., Raigarh	31

Case No. 01 M/s. Ashirvad Pipes Pvt. Ltd., Bangalore
F. No.HQRPRCAPPLY00253513AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: To count the excess export of 108.90 MT made vide Shipping Bill No.9608122 dated 31.10.2017 towards fulfilment of EO against Advance Authorization No.0710112219 dated 04.10.2017 instead of Authorization No.0710112218 dated 04.10.2017 which is already redeemed.

The applicant stated that they have availed the Advance Authorization No.0710112218 dated 04.10.2017 for import of raw material for manufacture and export of UPVC Column Pipes. The total EO quantity was 215 MT, they have exported 323.90 MT in 10 shipping bills of which the quantity in one shipping bill No.9608122 dated 31.10.2017 is 117.30 MT. The excess export in this shipping bill was of 108.90 MT. They had availed the one more Authorization No.0710112219 dated 04.10.2017 which have EO quantity of 230 MT and they have exported 113.39 MT which results in shortfall of quantity of 116.61MT. The shipping bill No.9608122 dated 31.10.2017 stated in the above first license was using the inputs majorly from the second license that means both the license numbers were supposed to be incorporated in this shipping bill. However, by oversight only Authorization No.0710112218 dated 04.10.2017 was mentioned in the shipping bill leading the excess EO quantity. The export and import item in both the licenses are same and they had already obtained the EODC for the Authorization No.0710112218 dated 04.10.2017. Hence, they are requesting to count the excess export of 108.90 MT made vide shipping bill No.9608122 dated 31.10.2017 towards fulfilment of EO against Advance Authorization No.0710112219 dated 04.10.2017 for redemption purpose only.

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 and one AA has already been redeemed. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 02 M/s. Bharat Heavy Electricals Ltd., Jhansi
F. No.HQRPRCAPPLY00126935AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Relaxation in cut-off date for supplying goods to project fund by JICA under para 8 (2d) read with para 8 (3c) of FTP 2009-14.

This is the review case of PRC Meeting No.13/AM22 dated 01.10.2021 (case No.08) wherein the Committee had decided to refer the case to PC-6 Division for its examination and resolution. PC 6 Division has examined the case and again referred the same back to PRC for its consideration.

The applicant stated that the supplies of the 6 numbers of transformers was delayed solely due to customer M/s MPPTCL in rescheduling the contractual delivery due to their non-readiness. No delay, deficiency or default is there on part of BHEL. Both BHEL & MPPTCL has no knowledge of the deadline to TED refund being drawn as 31.03.2015. Both BHEL & MPPTCL are government bodies. The policy Circular 11/2015-20 dated 23.07.2018 has professedly been issued "To honor the commitment made in the erstwhile FTP-2009-14 to allow the refund of TED where exemption from payment of TED under relevant Excise notification was not available". Relevant here to refer supreme court observation in Eicher Motors v/s HOI "When on the strengths of the rules available certain acts have been done by the parties concerned, incidents following thereto must take place in accordance with the scheme under which duty has been paid on the manufactured product".

Hence, they are requesting relaxation in cut-off date for supplying goods to project fund by JICA under para 8 (2d) read with para 8 (3c) of FTP 2009-14.

Decision: The Committee reviewed and examined the case on the basis of comments received from PC-6 and discussed the matter at length. To claim TED benefits, supplies must have been done prior to 31.3.2015. In this case, supplies have been after 31.3.2015. The Committee observed that there is no merit in firm's contention and accordingly decided to reject the request of the firm.

(Action: Applicant)

Case No. 03 M/s. Hindustan Adhesives Ltd., New Delhi
F. No.HQRPRCAPPLY00264313AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Clubbing and redemption of 2 Advance Authorizations No.(i) 0510293703 dated 16.06.2011 and(ii) 0510344283 dated 29.01.2013 under Para 4.20.03 of Public Notice No.79 dated 13.10.2011.

The applicant stated that they have submitted their request for clubbing of authorizations to RA but RA had not considered their case stating that these authorizations cannot be considered due to non-fulfilment of condition of Sl.NO.(vi) of Para 4.38 of HBP (difference of authorizations should be 18 months). The gap between the said authorizations comes within 20 months instead of 18 months. But the EOP for first authorization was 36 months and the EOP for second authorization was 18 months (difference was almost 20 months between both the authorizations). Therefore, under Para 4.20.03 of Public Notice No.79 dated 13.10.2011, the second authorization was issued within 20 months from the first authorization date and their both the authorizations were falling under the said para for clubbing which may deemed fit. Hence, they are requesting for clubbing of 2 Advance Authorizations No. (i) 0510293703 dated 16.06.2011 and(ii) 0510344283 dated 29.01.2013 under the said para for redemption purpose only.

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

(Action: Applicant)

Case No. 04 **M/s. Healthy Life PharmaPvt. Ltd., Boisar**
F. No. HQRPRCAPPLY00118675AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Relaxation / waiver of condition No.5 of PC-9 condition against Advance Authorization No.0310316162 dated 10.02.2005.

This is the review case of PRC Meeting No.08/AM22 dated 07.08.2021 (Case No.11) wherein the Committee had decided to defer the case to seek a detailed report from RA, Mumbai, in chronological order, of the events from the date of filing of redemption request till today, before taking the final decision.

The applicant stated that they are the manufacturer exporter of Pharmaceutical products and export to countries world over. They have been regularly taking various export incentives, Advance Licenses, DEPB, from their Regional Office at Mumbai for the last many years and have been fulfilling/complying all the conditions without any default. After submission of all export related documents and Imports for redemption of above Advance License with the RA. However, DL letter dated 18/03/2009 was received wherein the following query was raised:

i. you are required to clarify as the pre-import condition has been violated since license issued is as per PC 9 dated 30/06/2003."
ii. "If imports done through registered source, you are requested to submit copies of all B/Entries and Form 10/Form 41."

On 23.07.2014, RA, Mumbai issued a SCN wherein it is alleged that: "You had obtained a License. One of the Conditions governing the license was that you would first import the raw material/ import item and export under six months as per authorization under PC 9 dated 30.06.2003. In the instant case the import was affected from unregistered source viz. M/S HEBEI JIHENG (GROUP) PHARMACY CO LTD at. 368 JianshestreetHengsh UI City Hebei 053000 CHINA. This was done through ignorance, inadvertently by their Importing Agent and the items were imported vide B/E No. 874354 dated 24.05.2005. After realizing the mistake, the said Indenting Agent made an Application dated 17.11.2005 to the Drugs Controller General (India) for registering the said Chinese manufacturer for import of drugs etc. who vide Letter Application date 17.11.2005 & issued Registration Certificate No. BD-628 dated 08.11.2006.Thus it is observed that the manufacturer of China from whom they imported the input was approved subsequent to import. Hence, requested to condone the delay in submitting their application and relaxation/ waiver of Policy Circular No. 9(RE-2003) 2002-2007 dated 30.06.2003 read with Policy Circular No. 15(RE-2003) 2002-2007 dated 17.09.2003 of above mentioned authorization and allowed redemption.

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Decision: The Committee went through the statements made by the firm along with the report received from RA, Mumbai and discussed the matter at length. It observed that SCN etc has already been issued by RA Mumbai and adjudication proceedings as per FTDR Act 1992 has been initiated against the firm. Accordingly, the Committee decided to remit the case back to RA Mumbai for taking further necessary action as per the provisions of FTDR Act 1992.

(Action: Applicant /RA-Mumbai)

Case No. 05 **M/s. JHS Svendgaard Laboratories Ltd., Delhi**
F. No. HQRPRCAPPLY00087201AM21
Meeting No.21/AM22 held on 10.03.2022

Subject: Condonation the procedural lapse of not mentioning EPCG license numbers on the impugned Shipping bills in the view of Policy Circular No.7 of 2002 towards fulfilment of EO against 9 EPCG Authorizations No. (i) 2230000617 dated 20.03.2007, (ii) 2230000622 dated 27.03.2007, (iii) 2230000748 dated 05.10.2007, (iv) 2230000751 dated 09.10.2007, (v) 2230000761 dated 24.10.2007, (vi) 2230000771 dated 06.11.2007, (vii) 2230000807 dated 18.12.2007, (viii) 2230001230 dated 11.11.2009 and(ix) 2230001266 dated 13.01.2010.

This is the review case of PRC Meeting No.12/AM22 dated 28.09.2021 (Case No.20) wherein the Committee observed that there is no case of policy relaxation in the matter as the issue comes under the jurisdiction of RA. However, upon further discussion, the Committee requested the firm to recheck position at their end and then approach the PRC, if required.
The applicant stated that they have submitted all the documents and corroboratory evidence to establish that the goods were manufacture using the machinery imported under the EPCG authorizations. The company had made the exports under the factory stuffing permission, whereby the containers were duly inspected by Central Excise Officers. Moreover, ARE-1 forms were signed by Central Excise Officers, and duly endorsed by customs officers. Therefore, the underlying rationale of mentioning the EPCG authorization numbers on the shipping bill in order to ensure that the item being exported is same as item for which the company was under an obligation to export as per the EPCG authorization has irrespective been taken care of.
Further, they have stated that the direct correlation can be established between ARE-1 forms and shipping bills. It is pertinent to note that there is clear cross referencing between the said documents as Form ARE-1 number is mentioned on the shipping bill and in turn, the shipping bill number is mentioned on ARE-1 form. Also in respect of the impugned shipping bills on which EPCG license numbers were not mentioned, the company has neither claimed benefit under any EPCG license nor under any other export incentive scheme. Hence, they are requesting to condone the procedural lapse of not mentioning EPCG license numbers on the impugned Shipping bills in the view of Policy Circular No.7 of 2002 towards fulfilment of EO against 9 EPCG Authorizations No. (i) 2230000617 dated 20.03.2007, (ii) 2230000622 dated 27.03.2007, (iii) 2230000748 dated 05.10.2007, (iv) 2230000751 dated 09.10.2007, (v) 2230000761 dated 24.10.2007, (vi) 2230000771 dated

06.11.2007, (vii) 2230000807 dated 18.12.2007, (viii) 2230001230 dated 11.11.2009 and (ix) 2230001266 dated 13.01.2010.

Decision: The Committee reviewed and examined the case on the basis of justification submitted by the firm and it decided to defer the case for further examination in the matter. Thereafter the case may be brought back again before PRC for a decision.

(Action: PRC-Division/Applicant)

Case No. 06 M/s. Mahalaxmi PolypackPvt. Ltd., New Delhi
F. No. HQRPRCAPPLY00004363AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Extension of EOP against 2 EPCG Authorizations No. (i) 0530151103 dated 01.02.2010 and(ii) 0530151104 dated 01.02.2010.

The applicant stated that they have obtained said two authorizations for procurement of capital goods in the year 2010. They had limited idea of exports and its documentation. Therefore, they had made supplies to Nepal in INR during the stipulated period of export and submitted some documents assuming that their EO has been fulfilled. While submission of documents, they were not issued with EODC, they approached few consultants and were made aware that the exports to Nepal in INR may not be considered by DGFT for fulfillment of EO. At this juncture, they had no option but to seek the extension of EOP and their EOP was extended up to 31.01.2018 for EPCG authorizations No.0530151103 dated 01.02.2010. Then they eventually succeeded in making exports in freely convertible currency but this exercise took more time than expected and their exports could take place only after the expiry of EOP as granted by the DGFT. They have fulfilled 100% EO against both the EPCG authorizations. At this point the endorsement of EPCG authorization number was not possible in the shipping bills as the EDI system was not accepting the same due to expiry of extension period of the particular EPCG authorization. Therefore, to safeguard themselves and co-relate the exports, they have mentioned the EPCG authorizations on all the invoices and got certified by customs. Their shipping bills were not free shipping bills.
The applicant further stated that in these authorizations, they have exported in INR and in view of non-acceptance of INR exports, they made the physical exports again in USD that means they have made the exports twice. Hence, they are requesting for extension of EOP up to 31.12.2019 against both the Authorizations No. (i) 0530151103 dated 01.02.2010 and (ii) 0530151104 dated 01.02.2010.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed that firm has fulfilled EO twice, once in INRs and second time through physical exports. It found that there is merit in the case and accordingly it decided to accede to the request and allowed EOP extension up to 31.12.2019 of two EPCG Authorization No.0530151103 dated 01.02.2010 and 0530151104 dated 01.02.2010 only for regularization purpose, subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation as on date of expiry of extended EOP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-CLA-New Delhi)

Case No. 07 M/s. Siddhi Plast, Mumbai
F. No.HQRPRCAPPLY00254651AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Revalidation of Advance Authorization No.0310832326 dated 18.10.2019.

The applicant stated that they have obtained the said authorization and had completed exports for quantity of 205550 Kgs as against 200000 Kgs between the period 21.01.2020 to 26.07.2020 and corresponding import entitlement increased from 210000 Kgs to 205550 Kgs. They had applied for amendment in import quantity from 210000 Kgs to 215605.15 Kgs but RA issued the DL on 21.09.2021 stating "Your request to enhance the import quantity to read ad 215605.15 Kgs, cannot be accepted as the quantity allowed (210000) to you is as per SION". Once again they had submitted the online request for amendment of import quantity on 18.09.2021. Then amendment sheet No.3 was finally issued on 05.10.2021 reflecting quantity of import as 215605.15 Kgs. However, as the validity of import was only till 18.10.2021, they could not plan the import of balance quantity. Hence, they are requesting for revalidation of Advance Authorization No.0310832326 dated 18.10.2019 for the period of three months from the date of endorsement.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and observed that there is merit in the case and accordingly it decided to allow revalidation of Advance Authorization No.0310832326 dated 18.10.2019 for a period of 6 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 08 M/s. RR Kabel Ltd., Mumbai
F. No.HQRPRCAPPLY00089816AM21
Meeting No.21/AM22 held on 10.03.2022

Subject: Revalidation of Advance Authorization No.0310826918 dated 07.02.2019.

The applicant stated that they have applied for 2nd revalidation of said authorization on 13.01.2021 and same day RA has raised query for submission of export statement showing realization value and ANF-4D. They have requested for revalidation as per the Policy Circular No.35 dated 23.04.2020 and dealing with the RA since 5 months. Then, finally in July 2021, RA has refused to allow the 2nd revalidation for the said authorization. Due to Covid-19 pandemic in all over the world and unavailability of staff, they could not apply for the same on time and their authorization got expired. Hence, they are requesting for revalidation of Advance Authorization No.0310826918 dated 07.02.2019 for at least one month.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length and observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation of Advance Authorization No.0310826918 dated 07.02.2019 for a period of 6 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 09 M/s. Pinnacle Clothing Co., Noida
F. No. HQRPRCAPPLY00212315AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Regularization of export made beyond EOP against Advance Authorization No.0510405663 dated 16.02.2018.

The applicant stated that they have obtained the said authorization with the initial EO period of 18 months and to obtain first and second EOP, they have applied with RA but RA advised to apply online. But when they file online extension, the authorizations data was not found in DGFT server, so they have applied for amendment of authorization with RA up to 24 months i.e. 1st extension up to 16.02.2020 and 30 months i.e. 2nd extension up to 16.08.2020. They have imported 100% against said authorization and completed 100% export obligation within the export obligation period i.e. up to 43 months and 25 days. They have completed 71.91% of export obligation within 18 months. And they could not ship any additional goods within 24 to 30 months due to Covid-19 and lockdown, also their buyers postponed the orders. But they have completed the balance export obligation within 43 months and 25 days i.e. up to 09.10.2021 against shipping bills No.5204254 dated 09.10.2021 and 5201389 dated 09.10.2021. Hence, they are requesting for regularization of export made beyond EOP (within 43 months 25 days i.e. up to 09.10.2021)against Advance Authorization No.0510405663 dated 16.02.2018.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 09.10.2021 of Advance Authorisation No.0510405663 dated 16.02.2018 only for regularization purpose, subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 10 M/s. Pinnacle Clothing Co., Noida
F. No. HQRPRCAPPLY00218212AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Regularization of export made beyond EOP against Advance Authorization No.0510404307 dated 16.10.2017.

The applicant stated that they have obtained the said authorization with the initial EO period of 18 months and obtained first and second EOP extension from RA but when they filed the redemption, RA raised the DL stating that " the shipping bill No.7539924 dated 29.12.2020, 6796101 dated 26.11.2020, 6821722 dated 27.11.2020, 6838162 dated 28.11.2020, 6794424 dated 26.11.2020, 6746999 dated 24.11.2020, 5278129 dated 13.10.2021 and 5337369 dated 16.10.2021 cannot be considered for EO fulfilment because these shipping bills were beyond the second EOP". They have completed 69.25% of EO within 24 months and could not ship any additional goods within 30 months due to Covid-19 and lockdown, also their buyers postponed the orders. But they have completed the balance export obligation within 48 months i.e. up to 16.10.2021. Hence, they are requesting for regularization of export made beyond EOP (within 48 months) against Advance Authorization No.0510404307 dated 16.10.2017.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 16.10.2021 of Advance Authorisation No.0510404307 dated 16.10.2017only for regularization purpose subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 11 M/s. Pinnacle Clothing Co., Noida
F. No. HQRPRCAPPLY00218218AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Regularization of export made beyond EOP against Advance Authorization No.0510404675 dated 21.11.2017.

The applicant stated that they have obtained the said authorization with the initial EO period of 18 months and obtained first and second EOP extension from RA but when they filed the redemption, RA raised the DL stating that " the shipping bill No.4877236 dated 27.09.2021, 4956170 dated 29.09.2021, 4956168 dated 29.09.2021, 4877235 dated 27.09.2021, 5278124 dated 13.10.2021, 5337339 dated 16.10.2021, 5278129 dated 13.10.2021 and 5337324 dated 16.10.2021 cannot be considered for EO fulfilment because these shipping bills were beyond the second EOP". They have completed 62% of EO within 24 months and could not ship any additional goods within 30 months due to Covid-19 and lockdown, also their buyers postponed the orders. But they have completed the balance export obligation within 46 months 26 days i.e. up to 16.10.2021. Hence, they are requesting for regularization of export made beyond EOP (within 46 months 26 days)against Advance Authorization No.0510404675 dated 21.11.2017.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 16.10.2021 of Advance AuthorisationNo.0510404675 dated 21.11.2017 only for regularization purpose subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.\

(Action: Applicant/CLA-New Delhi)

Case No. 12 M/s. Pinnacle Clothing Co., Noida
F. No. HQRPRCAPPLY00266223AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Regularization of export made beyond EOP against Advance Authorization No.0510403129 dated 15.06.2017.

The applicant stated that they have obtained the said authorization with the initial EO period of 18 months and to obtain first and second EOP. They have imported 100% against said authorization and completed 100% export obligation within the export obligation period i.e. up to 49 months 05 days. They have completed 36.55% of export obligation within 30 months. And further they could not ship any additional goods due to Covid-19 and lockdown, also their buyers postponed the orders. But they have completed the balance export obligation within 49 months 05 daysi.e. up to 19.07.2021. Hence, they are requesting for regularization of export made beyond EOP (within 49 months 05 daysi.e. up to 19.07.2021)against Advance Authorization No.0510403129 dated 15.06.2017.

<u>**Decision:**</u> The Committee examined the case in detail and in view of justification provided by the firm it decided to allow EOP extension up to 14.06.2021(48 months) of Advance AuthorisationNo.0510403129 dated 15.06.2017 only for regularization purpose subject to the payment of composition fee @ 1% per month on unfulfilled FOB value on the date of expiry of original/extended EOP. Exports made after 48 months from issue of AA are not considered. The balance EO may be regularized by paying Customs Duty as per provisions of FTP/HBP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 13 M/s. Shah Nanji Nagsi Exports Pvt. Ltd., Nagpur
F. No. HQRPRCAPPLY00260028AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: To remove AU condition from 2 Import License No.(i) 0550001698 dated 31.12.2009 and (ii) 0550001804 dated 09.04.2010.

The applicant stated that the department has given contradictory submissions on the issue of imposition of AU condition on the import license of identical nature before the Hon'ble High Court, Mumbai, in case no.4838 of 2016 and also before the Hon'ble High Court of Andhra Pradesh in case no.6349 of 2011. The said case of their bearing no.4838 of 2016 was remanded back to the original authority for reconsideration of the case of imposition of AU condition on the subject licenses.

Accordingly, the CLA, New Delhi has passed the further order dated 11.10.2021 directing them to file an application for relaxation with regard to the removal of the said AU condition as imposed against the subject licenses. This is pertinent to note that the said direction of the Learned Adjudicating Authority was issued to them without the same being their prayer or part of their prayers. Hence, they are requesting to remove AU condition from 2 import license No. (i) 0550001698 dated 31.12.2009 and (ii) 0550001804 dated 09.04.2010.

Decision: The Committee went through the statements made by the firm and discussed the matter at length and took note of Order dated 21.5.2021 of Hon'ble HC of Mumbai and Order dated 11.10.2021 passed by Jt DGFT, CLA Office in compliance of directions of Hon'ble HC Mumbai. It observed that there is merit in the request of the firm and accordingly it decided to accede to the request for removal of AU condition from 2 Import License No.(i) 0550001698 dated 31.12.2009 and (ii) 0550001804 dated 09.04.2010. The firm shall approach concerned RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 14 M/s. Shah Nanji Nagsi Exports Pvt. Ltd., Nagpur
F. No. HQRPRCAPPLY00269637AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Relaxation in condition for import of Tur and Moong (Exim Code 0713 60 00 and 0713 31 90) under Notification No.36/2015-2020 as amended on 15.05.2021.

The applicant stated they have faced the difficulties in delivery of import containers of said goods at Indian ports before 30th November 2021. There were serious disruptions in Global Supply chain which was affecting availability of containers. The situation was beyond their control as well as supplier of said goods. They have procured 10MT of Moong and 72MT of Tur from supplier in Mozambique. The material was invoices on 27.09.2021 and 100% advance payments were made to the supplier for CFR terms. Further, three containers were also booked by supplier on 15.09.2021 which were expected to reach at Indian port on 02.10.2021. However, the containers could be loaded on ship only on 30.10.2021 vide Bill of Lading No.MEDUAC009142 dated 02.11.2021. But as per the latest update they have received, the containers could reach at Indian ports only by 20.12.2021. Restrictions at ports for clearing of goods could result in heavy financial losses as they have already paid fill value of the goods including shipping charges to the overseas suppliers and under these circumstances they were left with no options. Hence, they are requesting to relax the condition regarding clearance of the said goods by 30.11.2021 on compassionate grounds.

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

(Action: Applicant)

Case No. 15 M/s. Universal Heat Exchangers Ltd., Coimbatore
F. No.HQRPRCAPPLY00192131AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: (1) To consider for fulfilling one export obligation against both the Advance Authorizations No.(i) 3210078574 dated 18.07.2018 and(ii) 3210078666 dated 20.09.2018;and(2) Exemption from obtaining amendment regarding endorsement of complete import item details in Page No.3 of shipping bill for redemption of both the Advance Authorizations.

The applicant stated the inputs imported against the said Advance Authorizations are intending to manufacture 2 numbers of fabrications of Gas Adsorber Vessel. They should have obtained only one Advance Authorization but the agency to whom they entrusted the filing of authorizations applications assigned have by mistaken obtained 2 advance authorizations for single export product. Therefore, they were bound to fulfil two export obligations instead of one. They have made 3rd party exports i.e. supplied 2 numbers of Fabrication of Gas Adsorber Vessel to Vessco UHE Pvt. Ltd., Coimbatore and Vessco UHE Pvt. Ltd. have in turn exported the same to Vessco Engineering Ltd.,U.K. They have fulfilled the EO in terms of quantity and value and also received the payment and their principals have also realized the export payments. They have submitted all the required documents to RA for redemption and issuance of EODC. Subsequently, RA has issued DL asking for Customs endorsement on shipping bills since the import item used in the export product have not been accounted for in the shipping bill. As directed by RA, they have approached to Chennai Customs and also been following up with them till now regarding the shipping bill amendment/endorsement but till date customs could not give the same since the CHA have not given the import items details in the shipping bills properly. Therefore, there redemption process was pending for these shipping bills amendment/endorsement. While filing the shipping bill, CHA by mistaken has not given the complete imported items details i.e. in Page 3 of shipping bill the quantity against Flange is mentioned as 1 No. and there is no details mentioned for Torospherical Head. Similarly, even though they have imported 24960 Kgs of Stainless Steel of different sizes and 53 Meters of Pipes of different sizes in Page 3 of shipping bill against Stainless Steel sheets the quantity is shown as 1 No. and no details was mentioned about the pipes.
Therefore, the RA is of the view that the imported items are not fully utilized. But because of the incorrect filing of shipping bills, they were unable to redeem the authorizations. Hence, they are requesting (1) to consider for fulfilling one export obligation against both the Advance Authorizations No. (i) 3210078574 dated 18.07.2018 and (ii) 3210078666 dated 20.09.2018; and (2) Exemption from obtaining amendment regarding endorsement of complete import item details in Page No.3 of shipping bill for redemption of both the Advance Authorizations.

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

(Action: Applicant)

Case No. 16 **M/s. Gadre Marine Export Pvt. Ltd., Ratnagiri**
F. No. HQRPRCAPPLY00269301AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Condonation in delay in submission of online TMA application for the period 01.07.2020 to 30.09.2020.

The applicant stated that they have filed their TMA applications for every quarter within the prescribed time limit, but for the export period July 2020 to September 2020, they couldn't able to do the same because the TMA application option in old module was closed in the month of August 2021 and September till 27.09.2021 which comes under the prescribed limit. Now, they are facing error message while preparing TMA application for the export period 01.07.2020 to 30.09.2020 after introduction of new module of TMA application on or after 27.09.2021. Meanwhile, they have also raised the request to helpdesk and received the reply stating "For the TMA application you have to apply within one year of the quarter end date. After that you won't be able to apply. You can only apply after the Quarter end date by uploading PRC number and PRC documents." Therefore, they are seeking the relaxation on terms of Para 7(A).01 (d) and (h) and requesting to allow the filing of TMA application for the period 01.07.2020 to 30.09.2020.

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

(Action: Applicant)

Case No. 17 **M/s. Pon Pure Chemical India Pvt. Ltd., Chennai**
F. No. HQRPRCAPPLY00263435AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Permission to import ISOPAR-G of 500 MT and ISOPAR-H of 1000 MT with supply to actual user condition.

The applicant stated that they have made the application on 25.08.2021 for grant of import authorization to import restricted item ISOPAR-G of 500 MT and ISOPAR-H of 1000 MT with supply to actual user conditions. In this regard, Petroleum and Natural Gas Department issued NOC and application for ISOPAR-G and H was approved by Exim Facilitation Committee (EFC) on 26.10.2021 subject to approval by the competent authority. They were regularly importing the ISOPAR-G and H for their regular customers and supply the same to the actual users only as they could not able to import their required quantity directly from the supplier (Manufacturers) by paying huge sea freight charges for their small quantities. Moreover, the suppliers were also not willing to accept the small quantities unless otherwise they place a huge quantity for manufacture the product as per their unit manufacturing capacity. Hence, they are seeking permission to get the restricted authorization forISOPAR-G of 500 MT and ISOPAR-H of 1000 MT wi:h supply to actual user condition.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to grant permission to import restricted item ISOPAR-G of 500 MTs and ISOPAR-H of 1000 MTs to the firm against a License with a condition to supply to actual users/manufacturers.

(Action: Applicant/ILS-Division)

Case No. 18 M/s. Cadila Healthcare Ltd., Ahmedabad
F. No. HQRPRCAPPLY00266467AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Waiver of payment of duty and interest on excess import against Advance Authorization No.0810112515 dated 14.06.2012 in the light of decision of PRC Meeting No.25/AM20 dated 24.12.2019.

This is the review case of PRC Meeting No. 25/AM20 dated 24.12.2019 (Case No.14) wherein the Committee decided to waive the requirement of destruction certificate for the excess import quantity from excise authorities against Advance Authorization No.0810112515 dated 14.06.2012 only for redemption purpose subject to the condition that the applicant would submit an affidavit-cum-indemnity bond in order to indemnify the Government for any harm or loss occurring due to diversion of unregistered materials to the domestic market that may be detected in future by any Authority.
The applicant stated that they have submitted the Affidavit cum Indemnity bond to RA Ahmedabad on 27.01.2020 as per the decision of PRC. Then RA has issued DL dated 24.02.2021 stated that "PRC has not waived the payment of duty and interest on excess import". RA has asked them to comply in terms of Para 4.49 of HBP, except production of destruction certificate. They have replied the DL on 08.06.2021 stating the subject of PRC decision i.e. "Considering norms on applied basis towards discharge of EO against Advance Authorization No.0810112515 dated 14.06.2012". Then RA has issued SCN dated 08.10.2021 and asked them to appear before Additional DG. Then the Additional DG has asked them to get the clarification from PRC. Hence, they are requesting to go through their case with the earlier decision of PRC and allow waiver of payment of duty and interest on excess import against Advance Authorization No.0810112515 dated 14.06.2012.

Decision: The Committee reviewed the case based on the justification submitted by the firm and discussed the matter at length. The Committee decided to reject the request of the firm for waiver of payment of duty and interest on excess import against Advance Authorisation No. 0810112515 dated 14.06.2012. The applicant is directed to get the case regularized by paying duty plus interest on excess import within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 19 M/s. Easy Plastics Pvt. Ltd., Mumbai
F. No. HQRPRCAPPLY00266381AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Revalidation of Advance Authorization No.0310821519 dated 07.06.2018.

The applicant stated that they have completed export obligation against the said authorization between the periods 03.11.2018 to 26.04.2019 which was 124% of EO in terms of quantity and 118% in terms of value. As per Customs Circular No.58/2004 as amended, being new exporters they are supposed to give Bank Guarantee for imports under Advance Authorization. However, due to acute financial pressures they have decided first to obtain the EODC after exports to avoid giving the Bank Guarantee. After the receipt of E-BRC's, they have submitted application for EODC and enhancement of values due to higher exports but the RA have issued DL dated 21.01.2021 asking to submit non-utilization certificate from Customs even though they have already mentioned in their EODC application that the pre-import condition was not liable as they have not done any imports. Then after the redemption letter was issued on 22.10.2021 but till time the validity of authorization got expired. Subsequently, due to Covid-19 lockdown and disruption of international trade, their office and factory was closed for more than 16 months. Hence, they are requesting for revalidation of Advance Authorization No.0310821519 dated 07.06.2018 for six months from the date of endorsement.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length and observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation of Advance Authorisation No.0310821519 dated 07.06.2018 dated for a period of 6 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 20 M/s. Vishal Natural Food Products India Pvt. Ltd., Bangalore
F. No. HQRPRCAPPLY00182501AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Condonation of delay in submission of physical copies of 2 TMA applications for the period 01.01.2020 to 31.03.2020 against File No.07/21/102/50246/AM21 and for the period 01.04.2020 to 30.06.2020 against File No.07/21/102/50822/AM21.

The applicant stated that due to Covid-19 pandemic, they were working from home. Therefore, going to office and get the documents signed by Chartered Accountants took time. But the delay in submitting the physical documents was not more than 6 days from the date of online filing of application. Hence, they are requesting to condone these delay of submission of physical copies of 2 TMA applications for the period 01.01.2020 to 31.03.2020 against File No.07/21/102/50246/AM21 dated 02.09.2020 and for the period 01.04.2020 to 30.06.2020 against File No.07/21/102/50822/AM21 dated 24.02.2021.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee decided to accept to the request for condonation of delay in submission of physical copy of TMA application for the period 01.01.2020 to 31.03.2020(file no.07/21/102/50246/AM21 dated 02.09.2020) and 01.04.2020 to 30.06.2020(file no.07/21/102/50822/AM21 dated 24.02.2021).

The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 21 M/s. Haldyn Glass Ltd., Vadodara
F. No. HQRPRCAPPLY00273019AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Revalidation of 2 DFIA No.0310839392 dated 06.11.2020 and 0310839393 dated 06.11.2020.

The applicant stated that they have been issued with the said DFIA authorizations after fulfilling he exports and received the authorization on 06.11.2020. During that period, they had no import requirements so they decided to transfer the authorizations so that the authorizations can be utilized by the importer. But due to second lockdown in April 2021, none of the importers were ready to purchase the authorization and by this time the validity of authorization got expired. Now, the authorization is expired and no importer is ready to buy the script. Hence, they are requesting for revalidation of 2 DFIA No.0310839392 dated 06.11.2020 and 0310839393 dated 06.11.2020 so that they can transfer the same.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length and observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation of 2 DFIA No.0310839392 dated 06.11.2020 and 0310839393 dated 06.11.2020 for a further period of 6 months from the date of endorsement. No further revalidation will be allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 22 M/s. Valiant Organics Ltd., Mumbai
F. No. HQRPRCAPPLY00274183AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Revalidation of Advance Authorization No.0310831436 dated 09.09.2019.

The applicant stated that the original import validity of the said authorization was till 09.09.2020 and further the validity extended for one year till 09.09.2021. The delay had been happened to import their raw material because they usually take Bond Waiver / No Bond Certificate against their advance authorizations and then they import material. The E-BRCs against these files were uploaded by DGFT by the March 2020 and there was lockdown that time due to which the file remains to submit. Hence, they are requesting for revalidation of Advance Authorization No.0310831436 dated 09.09.2019 for further six months.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length and observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation of Advance Authorization No.0310831436 dated 09.09.2019 for a further period of 6 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 23 M/s. Chemocid ImpexPvt. Ltd., Mumbai
F. No. HQRPRCAPPLY00001424AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Revalidation of Advance Authorization No.0310822787 dated 02.08.2018.

The applicant stated that they have requested to revalidation of authorization on 09.03.2020 and RA has issued the DL dated 26.10.2020. The time limit for 1st revalidation and automatic extension under PN No.67/2020 dated 31.03.2020 also expired while license was in custody of RA office for around 8 months due to lockdown. Meantime, they were not in position to import as no amendment has been issued and validity was expired. Due to huge escalation in international prices, they were able to import only 60% of quantity due to CIF value cap. They had already exported a quantity of 68000 Kgs which is 110.75& of EO in terms of quantity and 221.43% in value. Subsequently, due to Covid-19 lockdown and disruption of international trade, delay in payments, cancellation of orders, closures of office, work from home etc., they were not able to import material on time. Hence, they are requesting for revalidation of Advance Authorization No.0310822787 dated 02.08.2018.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that since AA got expired in the custody of RA, this is not a case of policy relaxation and it could have been done at RA level as per provisions of FTP/HBP. Accordingly, It decided that Regional Authority may allow revalidation of Advance Authorization No.0310822787 dated 02.08.2018 for the custody period as per provisions of Policy and HBP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 24 M/s. Movement Impex Trading Co., Mumbai
F. No. HQRPRCAPPLY00280723AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Condonation of procedural lapse of non-mentioning the supporting manufactures name on the Shipping Bill No.4045523 dated 24.07.2020 of DFIA as per para 4.27 of FTP.

The applicant stated that they have mentioned all the details like item, GSM, DFIA file number as per requirement of DFIA scheme on the shipping bill. They have received the DL from RA on 22.11.2021 wherein it is stated that the name of supporting manufacturer is not mentioned / endorsed in the shipping bill. This procedural lapse was done by their shipping department. Further they stated that they have other collaborative documents i.e. (i) Lorry receipt showing goods transportation, (ii) Details of payments made to M/s. Anand Textile Processors, (iii) GST return showing details of M/s. Anand Textile Processors, (iv) Letter from M/s. Anand Textile Processors confirming that they are their supporting manufacturer wherein the name and address of supporting manufacturer is clearly mentioned. Hence, they are requesting to condone the procedural lapse of non-mentioning the supporting manufactures name on the DFIA shipping bill No.4045523 dated 24.07.2020.

Decision: The Committee examined the statement made by the firm in its application and decided to defer the case and call for a detailed report from concerned RA in the matter.

(Action: Applicant/RA-Mumbai)

Case No. 25 M/s. Wipro Enterprises Pvt. Ltd., Bangalore
F. No.HQRPRCAPPLY00163578AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Revalidation of 8 MEIS Scrips No. (i) 0719042093 dated 07.05.2019, (ii) 0719039698 dated 25.02.2019, (iii) 0719031801 dated 19.07.2018, (iv) 0719040955 dated 04.04.2019, (v) 0719040953 dated 04.04.2019, (vi) 0719041863 dated 02.05.2019, (vii) 0719041865 dated 02.05.2019 and (viii) 0719041908 dated 03.05.2019.

The applicant stated that they could not utilize the MEIS licenses due to intermittent Covid-19 lockdowns. Due to the pandemic situation, entire supply chain of import-export affected. Further, the cargo movements across the world come to standstill due to these restrictions. Therefore, they could not utilize the said 8 MEIS licenses within the validity period. Some of these licenses were utilized partially. Hence, they are requesting for revalidation of all the 8 MEIS Scrips No. (i) 0719042093 dated 07.05.2019, (ii) 0719039698 dated 25.02.2019, (iii) 0719031801 dated 19.07.2018, (iv) 0719040955 dated 04.04.2019, (v) 0719040953 dated 04.04.2019, (vi) 0719041863 dated 02.05.2019, (vii) 0719041865 dated 02.05.2019 and (viii) 0719041908 dated 03.05.2019.

Decision: The Committee after examining the statement made by the applicant, decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 26 M/s. Betul Oil Ltd., Mumbai
F. No. 01/60/162/424/AM08/EFCG/PRC
Meeting No.21/AM22 held on 10.03.2022

Subject: Revalidation of 5 Advance Authorization No. (i) 31002899 dated22.12.1998, (ii) 2313379dated 22.12.1998, (iii) 31002874dated 07.12.1998, (iv) 03028241 dated 01.03.1999 and (v) 2313378dated 22.12.1998.

The applicant stated that they have obtained the said authorizations for export of Legitimized High Protein Oil Seed based Meal (LHOSBM) containing minimum 0.075% Vitamin B, C&E (Indian Toasted Extracted Soya bean Meal Pure Yellow Flakers Type). Against the said authorizations, they have almost completed the export obligations before obtaining the license and balance after obtaining the license. At the time of import of the raw material, the customs have detained the imports and licenses have been held by the customs due to the alleged misuse of the advance license and mis-declaration of the subject import items and accordingly issued show case notice to them. Subsequently, they had taken up the matter with DGFT, New Delhi and DGFT has clarified that the licenses issued as per the norms and in no way they have mis-declared and/or misused the authorizations and given the order dated 31.03.2006. Also the said matter was taken up by customs to CESTAT and vide order dated 12.03.2007, the Commissioner of Customs order has been set aside and the customs has clarified that they have obtained the license as per the norms fixed by DGFT and they have not made any mis-declaration / mis-representation in obtaining the advance authorizations. The original authorizations along with the documents were ceasec by customs authority on 23.08.1999 and released on 15.09.2010. Till that time the authorizations were under the custody of customs and therefore, the validity got expired. Hence, they are requesting for revalidation of 5 Advance Authorization No. (i) 31002899 dated22.12.1998, (ii) 2313379 dated 22.12.1998, (iii) 31002874dated 07.12.1998, (iv) 03028241 dated 01.03.1999 and (v) 2313378 dated 22.12.1998 for the period of 12 months from the date of endorsement.

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

(Action: Applicant/PRC-Division)

Case No. 27 M/s. Nazareth Metals, Mumbai
F. No.01/60/162/359/AM21/PRC
Meeting No.21/AM22 held on 10.03.2022

Subject: To count the export of shipping bill No.722986 dated 24.09.2002 against the license No.0310013174 dated 15.10.1999 instead of license No.0310159926 dated 23.09.2002 for closer purpose or allow clubbing of both the Advance Authorizations.

The applicant stated that they have obtained several licenses and got the closure from RA during the period. The shipping bill No.722986 dated 24.09.2002 pertaining to license No.0310159926 dated 23.09.2002, they have no imports and therefore, the same was considered for closure of license No.0310013174 dated 15.10.1999. They have also submitted the Affidavit cum indemnity bond as no incentives have been availed in the license. The RA is not considering the export made in other license. Further, they have also submitted their request for closure of license under the provision of clubbing and the same request was not been considered by the RA. Hence, they are requesting to count the export of shipping bill No.722986 dated

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24.09.2002 against the license No.0310013174 dated 15.10.1999 instead of license No.0310159926 dated 23.09.2002 for closer purpose or allow clubbing of both the Advance Authorizations.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and decided to allow clubbing of Advance Authorization No.0310013174 dated 15.10.1999 and 0310159926 dated 23.09.2002 for regularization purpose only. The other terms and conditions for clubbing of advance authorisation 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-Mumbai)

Case No. 28 M/s. Nazareth Metals, Mumbai
F. No. 01/60/162/143/AM21/PRC
Meeting No.21/AM22 held on 10.03.2022

Subject: Clubbing of 6 Advance Authorizations No. (i) 0310208757 dated 17.06.2003, (ii) 0310174821 dated 27.12.2002, (iii) 0310254690 dated 25.02.2004, (iv) 0310311652 dated 11.01.2005, (v) 0310319127 dated 28.02.2005 and (vi) 0310277524 dated 28.06.2004.

The applicant stated that they had submitted 3 applications for closure of licenses under provision of clubbing and 2 applications were redeemed. The subject application consists of 6 licenses and the license no.0310319127 dated 28.02.2005 where the clubbing is to be considered as there was excess copper scrap available in the license. However, the RA had raised the demand of duty on the same license also without proper scrutinizing of the file. The said application has been prolonged for number of years in spite of their regular visits and submitting the necessary proofs of wrong issuance of demand letter. In the March 2018, they were informed that there is No current provision for consideration of clubbing of licenses. Inadvertently, they came to know that the Public Notice No.34 dated 24.10.2017 was taken into the consideration for an exporter's application of clubbing by RA Mumbai on 21.03.2018. Then they immediately submitted their request on 25.03.2018 but till date the request was not considered by RA. Hence, they are requesting for clubbing of all the six Advance Authorizations No. (i) 0310208757 dated 17.06.2003, (ii) 0310174821 dated 27.12.2002, (iii) 0310254690 dated 25.02.2004, (iv) 0310311652 dated 11.01.2005, (v) 0310319127 dated 28.02.2005 and (vi) 0310277524 dated 28.06.2004.

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

(Action: Applicant)

Case No. 29 M/s. V.S. International, Gurugram
F. No. 01/60/162/87/AM21/PRC
Meeting No.21/AM22 held on 10.03.2022

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Subject:To allow MEIS benefit against the 9 Shipping Bills No.(i) 1637703 dated 07.07.2015, (ii) 2162176 dated 01.08.2015, (iii) 2162304 dated 01.08.2015, (iv) 2862842 dated 07.09.2015, (v) 2932266 dated 10.09.2015, (vi) 4514993 dated 04.12.2015, (vii) 4503835 dated 04.12.2015, (viii) 4666034 dated 12.12.2015 and (ix) 4666280 dated 12.12.2015 pertains to the year 2015-16 which is time barred.

This is the review case of PRC Meeting No.14/AM21 dated 27.10.2020 (case No.3) wherein the Committee has decided to refer the issue to EDI/NIC for its examination and thereafter the matter will be brought back to PRC. The applicant stated that an e-Com reference was generated by them on 22.09.2016 to file their MEIS claim for the period 2015-16, but the shipping bills were not reflecting on the EDI list of shipping bills repository. They approached DGFT-Help Desk time and again but their case/issue remained unresolved for 3 years in spite of their regular follow up with DGFT. Until on 03.04.2019 DGFT-Help Desk informed them the case /issue is resolved and they may check and file fresh MEIS claim. Unfortunately by that time their MEIS entitlement claim had become time barred. Hence, they are requesting to allow MEIS benefit against the 9 time barred shipping bills pertaining to the year 2015-16.

Decision: The Committee went through the statement made by the applicant along with the comments received from EDI/NIC and discussed the matter at length. The Committee observed that there is merit in the case and accordingly it decided to allow MEIS benefit against the 9 Shipping Bills No.(i) 1637703 dated 07.07.2015, (ii) 2162176 dated 01.08.2015, (iii) 2162304 dated 01.08.2015, (iv) 2862842 dated 07.09.2015, (v) 2932266 dated 10.09.2015, (vi) 4514993 dated 04.12.2015, (vii) 4503835 dated 04.12.2015, (viii) 4666034 dated 12.12.2015 and (ix) 4666280 dated 12.12.2015 without any late cut. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi/ EDI/NIC for necessary updation in the System)

Case No. 30 M/s. Unique Punch Systems Pvt. Ltd., Bengaluru
F. No. 01/60/162/424/AM21/PRC
Meeting No.21/AM22 held on 10.03.2022

Subject: To accept manual BRC in lieu of e-BRC for deemed export against Advance Authorization No.0710116634 dated 22.06.2020.

This is the review case of PRC Meeting No.24/AM21 dated 25.02.2021 (case No.26) wherein the Committee has decided to accede the request of the firm for accepting the Manual BRC instead of e-BRCs for deemed exports against Advance Authorization No.0710116634 dated 22.06.2020.. The applicant stated that their earlier request submitted to PRC for allowing the manual BRC assuming the quantum of invoice was 450 numbers and bank charges for each e-BRC was INR 1,500/- per invoice i.e. the total charges were INR 6,75,000/-. However, on completion of export obligation, the quantity of the invoices were found to be 1486 numbers which results in bank charges for obtaining the e-BRC is of INR 22,29,000/-. Since, the amount was very high they approached the Bankers for negotiation and the Bankers were agreed up on to INR 150/- per invoice which results in total charges of INR 2,22,900/-. However, the revised charges are also too huge to pay in this challenging situation of Covid-19 pandemic which had affected the Production and sales during nationwide lockdown. Hence, they are requesting to allow them to submit the manual Bank Certificate in Appendix 22B.

Decision: The Committee reviewed the case based on the comments received from D/o Financial Services along with clarification submitted by the firm, and discussed the matter at length. As the bank has re-negotiated the charges and current charges are very reasonable, the Committee decided to reject the request of the firm for accepting the manual BRC instead of e-BRCs for deemed exports against Advance Authorisation No.0710116634 dated 22.06.2020.

(Action: Applicant/RA-Bengaluru)

Case No. 31 M/s. Ind Synergy Ltd., Raigarh
F. No.HQRPRCAPPLY00026084AM22
Meeting No.21/AM22 held on 10.03.2022

Subject: Extension of EOP against 2 EPCG Authorizations No.(i) 0330017266 dated 27.08.2007, (ii) 0330021966 dated 05.12.2008.

This is the deferred case of PRC Meeting No.20/AM22 dated 10.02.2022 (Case No.12) wherein the Committee decided to defer the case for further examination in the matter.
The applicant stated that the Bank had taken over the possession of the company in March 2011 as bank's account turned NPA and the company production was shut in April 2011. Then firm was also issued notices under SARFAESI and DRT proceedings were launched. Only on 2018, when new shareholders and management was assigned properties through ARC, production started in April 2018. New owners of the company have no control over happenings of the past. As production facilities were shut down for 7 years due to financial difficulties, it was impossible to produce or exports under EPCG. Moreover either the Banks or an ARC were in-charge of the company during this period. New management has taken over the company in 2018 and they need sufficient time to fulfill the export obligation. Again in 2020, the disruption has taken place due to Covid-19 pandemic. In-spite of these difficulties, in 2 EPCG authorizations, new management has been able to get redemption letters. As whatever happened to the company is beyond the control of new management, their request is to allow 4 years time to fulfill the export obligation in these 2 EPCG Authorisations.

They have further stated that when present management took charge, neither export obligations was fulfilled nor any of the EOP was valid for the export. Thus, current management, took initiatives and extended EOP of 2 EPCG Authorisation No.(i) 5030000015 dated 11.09.2009 and (ii) 5030000054 dated 10.06.2010 and fulfilled 100% EO. Moreover, they had fulfilled almost 60% EO against EPCG Authorisation No.0330021966 dated 05.12.2008. Hence, they are requesting to extend the EOP against 2 EPCG Authorisation No.0330021966 dated 05.12.2008 and (ii) 0330017266 dated 27.08.2007.

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<u>Decision:</u> The Committee examined the case on the basis of justification submitted by the applicant and observed that there is merit in the case as firm had faced financial difficulties as detailed above. Accordingly, it decided to accede to the request and allowed EOP extension of 2 EPCG Authorization No.0330017266 dated 27.08.2007 and 0330021966 dated 05.12.2008 for a period of 24 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

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