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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 12.01.2021 under the Chairmanship of Shri Amit Yadav, Director General of Foreign Trade

Meeting No.21/AM21 held on 12.01.2021

The following members were present in the meeting:

1. Shri R.P. Goyal — Addl. DGFT
2. Shri Vijay Kumar — Addl. DGFT
3. Shri S.B.S. Reddy — Addl. DGFT
4. Shri Anil Aggarwal — Addl. DGFT
5. Shri Rajbir Sharma — 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. Siddarth Kapoor Dulce Celia Designs, Kolkata	1
2.	M/s. Pinnacle Clothing Co., Noida	2 to 4
3.	M/s. Eastern Traders, Kolkata	5
4.	M/s. Dalas Biotech Ltd., New Delhi	6&7
5.	M/s. Mohanlal Babulal Bafna, Mumbai	8
6.	M/s. Bliss GVS Pharma Ltd., Mumbai	9 to 11
7.	M/s. KJV Alloy Conductors Pvt. Ltd., Nagpur	12&13
8.	M/s. Paramount Aromachem (P) Ltd., Ghaziabad	14
9.	M/s. Balu India, Mumbai	15&16
10.	M/s. Alok Industries Ltd., Silvassa, Dadra and Nagar Haveli.	17 to 23
11.	M/s. Zenith Industrial Rubber Pvt. Ltd.(ZIRPL), Mumbai	24
12.	Incomplete Cases	25

Case No. 01 **M/s. Siddarth Kapoor Dulce Celia Designs, Kolkata**
F. No. 01/60/162/270/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: Regularization of export made beyond EOP (within 30 months i.e. on 22.09.2018) against Advance Authorization No.0210206564 dated 22.03.2016.

The applicant stated that the above authorization was issued to them in terms of Para 4.07 of HBP for import of 326250.00 Sq. Mtrs of 100% Polyster Woven Fabric. Against the permissible quantity they have actually imported 77.03% (approx.). They

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have fulfilled their EO as per pro-rata imports made under the authorization. Within validity and extended period they have made exports of 30108.75 Sq Mtrs (44.60%) value-wise and 16.053% quantity-wise). Thereafter they have applied for EO extension to RA, but was rejected on the ground that they had not completed a minimum of 50% EO in terms of quantity and value. But in the meantime, they had completed the EO within 2nd EO extension up to 22.09.2018 to the tune of 141842.500 Sq Mtrs (100% value-wise and 91.68% quantity-wise). Delay in fulfillment of export within time frame is due to their export item i.e. 100% polyster fabric scarfs needs certain precision embroidery work as per the specific technical specs being provided by their buyer and each sample embroidery has to be approved by buyer's multi country retail outlets before going into production and this approval process takes 25-30 days approval process each time when they receive the design specs, due to this reason they have taken extra time for completion of EO in the said license. They further declare that for the balance imported raw material 15607.37 Sq Mtrs lying with them for which they will pay Customs Duty and interest for redemption/closure.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee decided to accede the request and allowed EOP extension up to 30 months from the date of issue of Authorisation against Advance Authorisation No.0210206564 dated 22.03.2016 only for regularization purpose subject to payment of composition fee @ 1% per month on unfulfilled FOB value from the date of expiry of extended EOP. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No. 02 M/s. Pinnacle Clothing Co., Noida
F. No. 01/60/162/276/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: Regularization of export made beyond EOP (within 39 months i.e. on 20.06.2020) against Advance Authorisation No.0510402018 dated 21.03.2017.

The applicant stated that they have obtained the subject authorisation with initial EO period of 18 months and obtained first EOP extension up to 24 months. Their request for 2nd EOP extension up to 30 months was not allowed by RA due to non-fulfillment of 50% EO within 24 months. They have imported 100% and completed 100% EO within the export obligation period up to 39 months i.e.20.06.2020. They had orders in hand which were supposed to be dispatched within EOP but they could not dispatch as their customers had cancelled the orders. Their customer told to dispatch the goods from the month of February 2020 which they have already dispatched. They have completed export obligation on 20.06.2020. Hence, requested for extension in EOP for a period 39 months i.e. up to 20.06.2020 for regularization of exports already affected under the subject advance authorization.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede the request and allowed EOP extension up to 20.06.2020 of Advance Authorization No.0510402018 dated 21.03.2017 only for regularization purpose subject to payment of composition fee @ 1% per month on unfulfilled FOB value from the date of expiry of 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. 03 M/s. Pinnacle Clothing Co., Noida
F. No. 01/60/162/277/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: Regularization of export made beyond EOP (within 31 months and 13 days i.e. on 23.08.2019) against Advance Authorisation No.0510401260 dated 11.01.2017.

The applicant stated that they obtained the subject authorisation with initial EO period of 18 months and obtained first EOP extension up to 24 months. Their request for 2nd EOP extension up to 30 months was not allowed by RA due to non-fulfillment of 50% EO within 24 months. They have imported 100% and completed 100% EO within the export obligation period up to 31 months 13 days i.e. up to 23.08.2019. They had orders in hand which were supposed to be dispatched within EOP but they could not dispatch as their customers had cancelled the orders. Their customer told to dispatch the goods in the month of August 2019 for which they have already dispatched. They have completed export obligation on 23.08.2019. Hence, requested for extension in EOP for a period 31 months 13 days i.e. up to 23.08.2019 for regularization of exports already affected under the subject advance authorization.

Decision: The Committee discussed the case in details on the basis of justification submitted by the applicant and it decided to accede the request and allowed EOP extension up to 23.08.2019 of Advance Authorization No.0510401260 dated 11.01.2017 only for regularization purpose subject to payment of composition fee @ 1% per month on unfulfilled FOB value from the date of expiry of 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. 04 M/s. Pinnacle Clothing Co., Noida
F. No. 01/60/162/278/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: Regularization of export made beyond EOP (within 27 months i.e. on 11.07.2019) against Advance Authorisation No.0510402210 dated 12.04.2017.

The applicant stated that they obtained the subject authorisation with initial EO period of 18 months and obtained first EOP extension up to 24 months. Their request for 2nd EOP extension up to 30 months was not allowed by RA due to non-fulfillment of 50% EO within 24 months. They have imported 100% and completed 100% EO within the export obligation period up to 27 months i.e. up to 11.07.2019. They had orders in hand which were supposed to be dispatched within EOP but they could not dispatch as their customers had postponed the orders. Their customer told to dispatch the goods in the month of July 2019 for which they have already dispatched. They have completed the export obligation on 11.07.2019. Hence, requested for extension in EOP for a period 27 months i.e. up to 11.07.2019 for regularization of exports already affected under the subject advance authorization.

Decision: The Committee went through the submission made by the firm and discussed the matter at length .The Committee decided to accede the request and allowed EOP extension up to 11.07.2019 of Advance Authorization No.0510402210 dated 12.04.2017 only for regularization purpose subject to payment of composition fee @ 1% per month on unfulfilled FOB value from the date of expiry of 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. 05 M/s. Eastern Traders, Kolkata
F. No. 01/60/162/123/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: To allow chapter 3 benefits (VKGUY) against 9 Shipping bills filed in RA vide file no. 02/21/087/81667/AM17 (6 S/Bills: 0002890 dated 05.06.2013, 0002891 dated 05.06.2013, 0002892 dated 05.06.2013, 0002893 dated 05.06.2013, 0002958 dated 08.06.2013 & 0005020 dated 31.08.2013) and 02/21/087/80012/AM18 (3 S/Bills: 0004829 dated 24.08.2013, 0005660 dated 28.09.2013 & 0005661 dated. 28.09.2013).

The applicant stated that they had applied for the Chapter 3 benefit (VKGUY) against the above 2 files in 2017 immediately after issuance of eBRC. However, RA, Kolkata did not issue the benefit saying it time barred. Payment against all these shipping bills have been received in advance before the date of export which is mentioned on the shipping bills and the same reflects on the eBRC issued by the bank. Due to reasons best known to bank, the eBRC have been uploaded by the bank post completion of 3 years and their application has been filed within 3 months from the date of uploaded of eBRC. Hence, requested to allow them the benefit of chapter 3 of above shipping bills.

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

(Action: Applicant)

Case No. 06 M/s. Dalas Biotech Ltd., New Delhi
F. No. 01/60/162/164/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: Regularization of Export already made beyond EOP (within 34 Months i.e. on 21.10.2019) towards fulfillment of EO against Advance Authorization No.0510401059 dated 03.01.2017.

The applicant stated that while there were fewer export orders due to global recession, few buyers also cancelled their orders placed with them, as quite often they were asking for reduction of their sale price, than the agreed upon price and on the rate they accepted the order. They tendered few cancellations. To add to their misfortune, the Hon'ble NGT order closure of their factory on March 01, 2019. After following remedial procedure, the NGT was kind enough to allow restoration of production vide order dated 17.05.2019. Their sales team continued their efforts to get exports /deemed supply orders and they could make supplies and completed the EO by 21.10.2019. Their documentation executive left job suddenly during early 2018, for which they could get a replacement in 2019 only, after which they assessed their all pendency. Now, they have been able to procure orders and have completed the EO.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede the request and allowed EOP extension up to 21.10.2019 of Advance Authorization No.0510401059 dated 03.01.2017 only for regularization purpose subject to payment of composition fee @ 1% per month on unfulfilled FOB value from the date of expiry of 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. 07 M/s. Dalas Biotech Ltd., New Delhi
F. No. 01/60/162/26/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: Regularization of Export already made beyond EOP (within 50 Months & 10 days i.e. on 06.01.2020) towards fulfillment of EO against Advance Authorization No. 0510396034 dated 28.10.2015.

The applicant stated that while there were fewer export orders due to global recession, few buyers also cancelled their orders placed with them, as quite often they were asking for reduction of their sale price, than the agreed upon price and on the rate they accepted the order. They tendered few cancellations. To add to their misfortune, the Hon'ble NGT order closure of their factory on March 01, 2019. After following remedial procedure, the NGT was kind enough to allow restoration of production vide order dated 17.05.2019. Their sales team continued their efforts to get exports /deemed supply orders and they could make supplies and completed the EO by 06.01.2020. Their documentation executive left job suddenly during early 2018, for which they could get a replacement in 2019 only, after which they assessed their all pendency. Now, they have been able to procure orders and have completed the EO. Hence, requested regularize the export already made beyond EOP (within 50 Months & 10 days i.e. on 06.01.2020) towards fulfillment of EO against the subject authorization.

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. 08 M/s. Mohanlal Babulal Bafna, Mumbai
F. No. 01/60/162/269/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: To allow MEIS benefit in respect of 2 Shipping Bill No.8666994 dated 04.07.2016 & 6850095 dated 20.06.2017 against which e-BRC have been received late from their Banker.

The applicant stated that they have made export of Cotton Fabrics against the above 2 shipping bills from JNPT Customs. They were having their business account with Indian Overseas Bank, Kalbadevi Branch, Mumbai. This branch was not having the AD Code and hence all forex related transactions /procedures were done by the Bank's Marine Line Branch, Mumbai who was having the AD Code. In the year 2018, Indian Overseas Bank announced to close its Kalbadevi Branch and informed all their existing account holders that their accounts will be transferred to Bank's Mandvi Branch, Mumbai. Apart from this the bank also gave an option to select any branch nearest to the account holder where their account can be transferred. Since Marine Lines Branch was nearby to their office, they opted to get their business account transferred to this branch. But due to some confusion, Kalbadevi Branch had transferred details of their export payment realization against the subject shipping bills to their Mandvi Branch which was not brought to their notice till recent date. Recently, around September, 2020 they were informed by the Marine Branch that since their export payment realization details were transferred by the Kalbadevi Branch to Manvi Branch earlier, the eBRC's against the subject shipping bills will be issued by Mandvi Branch only. On further follow up, they came to know that Part eBRC were uploaded by Mandvi Branch on 03.11.2018, 05.09.2020 and 21.09.2020 respectively. Now due to late receipt of eBRCs the overall time period of 3 years has been lapsed and they were not able to file their MEIS claim against the said shipping bills.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly decided to allow MEIS benefit against two Shipping Bill No.8666994 dated 04.07.2016 and 6850095 dated 20.06.2017 without any late cut. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai/ EDI/NIC for necessary updation in the System)

Case No. 09 M/s. Bliss GVS Pharma Ltd., Mumbai
F. No. 01/60/162/263/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: To allow MEIS benefit in respect of 19 Shipping bills, against which the export payment has been received after the last date for filing claim of MEIS Benefit.

The applicant stated that they have exports of Pharmaceutical formulations vide 19 shipping bills to African countries. 100% payment against all these shipments have been realized. Due to devaluation of local currency in the African countries which is very common and repeatedly occurs in the entire African continent because of various reasons like slump in commodities export trade, impact of changes in the US interest rates, jitters in International trade with Europe, slide in crude oil prices and poor fiscal management, payments against their shipments were received late. Since all these payments were received after the last date of filling claim for MEIS benefit, they were unable to submit their claim of MEIS benefit against all these shipping bills within the time period as mentioned under FTP/HBP 2015-20.

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** along with a statement mentioning the name of Foreign buyers, value of each shipping bills and reasons for delay in payment.

(Action: Applicant/PRC-Division)

Case No. 10 M/s. Bliss GVS Pharma Ltd., Mumbai
F. No. 01/60/162/341/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: To allow MEIS benefit respect of 8 Shipping Bills, against which e-BRC has been received late from their Banker.

The applicant stated that they have exports of Pharmaceutical formulations vide 8 shipping bills to African countries. 100% payment against all these shipments have been realized within the overall time period of 3 years allowed for claiming MEIS benefit as FTP/HBP 2015-20. However, the eBRCs against all these shipments were issued by their banker after the last date for claiming MEIS benefit /final time barred date of 3 years. Since the eBRCs were received late from their banker they were unable to file claim of EMIS benefit against these shipping bills.

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** along with a statement mentioning the name of Foreign buyers, value of each shipping bills and reasons for delay in payment.

(Action: Applicant/PRC-Division)

Case No. 11 M/s. Bliss GVS Pharma Ltd., Mumbai
F. No. 01/60/162/342/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: To allow MEIS benefit in respect of 118 Shipping Bills against which e-BRC has been received late from their Banker.

The applicant stated that they have exports of Pharmaceutical formulations vide 118 shipping bills to African countries. 100% payment against all these shipments have been realized. Due to devaluation of local currency in the African countries which is very common and repeatedly occurs in the entire African continent because of various reasons like slump in commodities export trade, impact of changes in the US interest rates, jitters in International trade with Europe, slide in crude oil prices and poor fiscal management, payments against their shipments were received late. Since all these payments were received after the last date of filling claim for MEIS benefit, they were unable to submit their claim of MEIS benefit against all these shipping bills within the time period as mentioned under FTP/HBP 2015-20.

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** along with a statement mentioning the name of Foreign buyers, value of each shipping bills and reasons for delay in payment.

(Action: Applicant/PRC-Division)

Case No. 12 M/s. KJV Alloy Conductors Pvt. Ltd., Nagpur
F. No. 01/60/162/268/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: To allow MEIS benefit against 2 manual Shipping Bill No.0677472 dated 09.05.2018 & 0677351 dated 09.05.2018 which is not showing in ICE Gate and not even in DGFT site.

The applicant stated that the above 2 shipping bills are from Nepalgunj Port. The Nepalgunj port convert into EDI on 11.06.2018, but they have done the shipments from the Nepalgunj port and shipping has been generated manually. The relevant Custom has updated the data in ICE Gate site in manual shipping bill module. Due to manual those shipping bills are not showing in ICE Gate, EDI and not even in DGFT site. As per the suggestion of DGFT they have updated the shipping bills manually in shipping bill repository module. But when they open the new file for this port the relevant shipping bills data are not showing in file.

Decision: The Committee discussed the case on the basis of justification submitted by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/PC-3 Division)

Case No. 13 M/s. KJV Alloy Conductors Pvt. Ltd., Nagpur
F. No. 01/60/162/267/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: To allow MEIS benefit against 6 manual Shipping Bill No.(i) 0677627 dated 31.03.2018, (ii) 0677912 dated 09.03.2018, (iii) 0677079 dated 13.09.2017, (iv) 0677688 dated 20.09.2017, (v) 0677882 dated 10.12.2017 & (vi)

0761097 dated 19.07.2017 which is not showing in ICE gate and not even in DGFT site.

The applicant stated that the above 6 shipping bills are from Nepalgunj Port and Sounali Border. The Nepalgunj port convert into EDI on 11.06.2018, but they have done the shipments from the Nepalgunj port and Sounali Border. The shipping has been generated manually. The relevant Custom has updated the data in ICE Gate site in manual shipping bill module. Due to manual those shipping bills are not showing in ICE Gate EDI and not even in DGFT site. As per the suggestion of DGFT they have updated the shipping bills manually in shipping bill repository module. But when they open the new file for this port the relevant shipping bills data are not showing in file.

Decision: The Committee discussed the case on the basis of justification submitted by the firm and decided to refer the issue to PC-3 Division for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/PC-3 Division)

Case No. 14 M/s. Paramount Aromachem (P) Ltd., Ghaziabad
F. No. 01/60/162/430/AM20/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: Clubbing of 3 Advance Authorization No.(i) 0510401817 dated 01.03.2017, (ii) 0510404104 dated 25.09.2017 & (iii) 0510408311 dated 01.11.2018.

The applicant stated that they had applied to CLA, New Delhi for clubbing, but CLA, New Delhi declined citing reason as PN No.70 dated 31.01.2019. They were not aware of this notice while applying for the clubbing. The GOI for a short period of time introduced a notice of first import and then export. This notice was subsequently withdrawn. Due to this notice they had to export huge quantities in Advance Authorization No.0510401817 dated 01.03.2017 and 0510404104 dated 25.09.2017. Hence, requested to allow clubbing of above 3 authorisatins.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to relax the condition of 18 months from the date of issue of first Advance Authorisation for clubbing of three Advance Authorization No.(i) 0510401817 dated 01.03.2017, (ii) 0510404104 dated 25.09.2017 & (iii) 0510408311 dated 01.11.2018 for regularization purpose only. The other terms and conditions for clubbing shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 15 M/s. Balu India, Mumbai
F. No. 01/60/162/174/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: Condone the delay in submission of MEIS application against the 3 Shipping Bill No.(i) 3494924 dated 12.10.2015, (ii) 4537038 dated 05.12.2015 & (iii) 5491561 dated 27.01.2016 in which the payment were realized late and e-BRC's were uploaded by the Bank during April 2018 to November 2018.

The applicant stated that in terms of FTP for the year 2015-20 the MEIS application are to be filed on yearly basis. As there is no provision to file any supplementary claim for MEIS, the entire application has to be filed along with eBRCs. In view of late receipt of payment and uploading of eBRCs by the bank they could not file MEIS for the year 2015-16 in time. There are total 163 eBRCs. The payments received against all these eBRCs are, 13 eBRCs during the year 2015-16, 138 eBRCs during 2016-17, 9 eBRCs during 2017-18 and 3 eBRCs during 2018-19 respectively. Therefore, the payments of above mentioned 3 shipping bills have been realized/uploaded by the bank between 16.04.2018 to 22.11.2018. Hence, requested to condone the delay as the payments were realized /uploaded by the bank late.

Decision: The Committee went through the submission 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. 16 M/s. Balu India, Mumbai
F. No. 01/60/162/173/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: Condone the delay in submission of MEIS application against 5 Shipping Bill No.(i) 3427284 dated 12.01.2017, (ii) 4369759 dated 25.02.2017, (iii) 4282459 dated 22.02.2017, (iv) 6968777 dated 09.04.2016 & (v) 9564582 dated 20.08.2016 in which the payment were realized late and e-BRC's were uploaded by the Bank during September 2019 to October 2019.

The applicant stated that in terms of FTP for the year 2015-20 the MEIS application are to be filed on yearly basis. As there is no provision to file any supplementary claim for MEIS, the entire application has to be filed along with eBRCs. There are total 267 eBRCs. The payments received against all these eBRCs are, 83 eBRCs during the year 2016-17, 138 eBRCs during 2017-18, 31 eBRCs during 2018-19 and 15 eBRCs during 2019-20 respectively and the last payment received on 17.10.2019. Therefore, in respect of above 5 shipping bills the payments have been realized/uploaded by the bank between 25.09.2019 up to 17.10.2019. Hence, requested to condone the delay as the payments were realized /uploaded by the bank late.

Decision: The Committee went through the submission 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. 17 **M/s. Alok Industries Ltd., Silvassa, Dadra and Nagar Haveli**
F. No. 01/60/162/393/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: **EOP Extension against Advance Authorisation No.0310812193 dated 29.03.2017.**

The applicant stated that since the year 2012-13, the financial position of their company has been precarious and on 18.07.2017, the Hon'ble National Company Law Tribunal, Ahmedabad Bench (NCLT), pursuant to an application made by the SBI, passed an order for initiating the Corporate Insolvency Resolution Process (CIRP) of their company in accordance and under the provisions of the Insolvency and Bankruptcy Code 2016 (Code). In terms of the above said License, the export obligation is pending as on date due to the precarious financial position of their company and as a result of the CIRP being imposed on them. Hence, due to financial stress and condition, they could not meet the export obligation within 18 months and its extended deadline. Hence, requested for extension of EOP.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length and it decided to accede the request and allowed EOP extension of Advance Authorization No.0310812193 dated 29.03.2017 for a further period of 12 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. 18 **M/s. Alok Industries Ltd., Silvassa, Dadra and Nagar Haveli**
F. No. 01/60/162/330/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: **EOP Extension against Advance Authorisation No.0310803859 dated 11.04.2016.**

The applicant stated that since the year 2012-13, the financial position of their company has been precarious and on 18.07.2017, the Hon'ble National Company Law Tribunal, Ahmedabad Bench (NCLT), pursuant to an application made by the SBI, passed an order for initiating the Corporate Insolvency Resolution Process (CIRP) of their company in accordance and under the provisions of the Insolvency and Bankruptcy Code 2016 (Code). In terms of the above said License, the export obligation is pending as on date due to the precarious financial position of their company and as a result of the CIRP being imposed on them. Hence, due to financial stress and condition, they could not meet the export obligation within 18 months and its extended deadline. Hence, requested for extension of EOP.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length. it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310803859 dated 11.04.2016 for a further period of 12 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. 19 M/s. Alok Industries Ltd., Silvassa, Dadra and Nagar Haveli
F. No. 01/60/162/397/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

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

The applicant stated that since the year 2012-13, the financial position of their company has been precarious and on 18.07.2017, the Hon'ble National Company Law Tribunal, Ahmedabad Bench (NCLT), pursuant to an application made by the SBI, passed an order for initiating the Corporate Insolvency Resolution Process (CIRP) of their company in accordance and under the provisions of the Insolvency and Bankruptcy Code 2016 (Code). In terms of the above said License, the export obligation is pending as on date due to the precarious financial position of their company and as a result of the CIRP being imposed on them. Hence, due to financial stress and condition, they could not meet the export obligation within 18 months and its extended deadline. Hence, requested for extension of EOP.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length. it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310803240 dated 11.03.2016 for a further period of 12 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. Alok Industries Ltd., Silvassa, Dadra and Nagar Haveli
F. No. 01/60/162/398/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

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

The applicant stated that since the year 2012-13, the financial position of their company has been precarious and on 18.07.2017, the Hon'ble National Company Law Tribunal, Ahmedabad Bench (NCLT), pursuant to an application made by the SBI, passed an order for initiating the Corporate Insolvency Resolution Process (CIRP) of their company in accordance and under the provisions of the Insolvency and Bankruptcy Code 2016 (Code). In terms of the above said License, the export obligation is pending as on date due to the precarious financial position of their company and as a result of the CIRP being imposed on them. Hence, due to financial stress and condition, they could not meet the export obligation within 18 months and its extended deadline. Hence, requested for extension of EOP.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length. it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310802053 dated 27.01.2016 for a further period of 12 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. 21 M/s. Alok Industries Ltd., Silvassa, Dadra and Nagar Haveli
F. No. 01/60/162/401/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

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

The applicant stated that since the year 2012-13, the financial position of their company has been precarious and on 18.07.2017, the Hon'ble National Company Law Tribunal, Ahmedabad Bench (NCLT), pursuant to an application made by the SBI, passed an order for initiating the Corporate Insolvency Resolution Process (CIRP) of their company in accordance and under the provisions of the Insolvency and Bankruptcy Code 2016 (Code). In terms of the above said License, the export obligation is pending as on date due to the precarious financial position of their company and as a result of the CIRP being imposed on them. Hence, due to financial stress and condition, they could not meet the export obligation within 18 months and its extended deadline. Hence, requested for extension of EOP.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length. it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310801268 dated 22.12.2015 for a further period of 12 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. 22 M/s. Alok Industries Ltd., Silvassa, Dadra and Nagar Haveli
F. No. 01/60/162/399/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

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

The applicant stated that since the year 2012-13, the financial position of their company has been precarious and on 18.07.2017, the Hon'ble National Company Law Tribunal, Ahmedabad Bench (NCLT), pursuant to an application made by the SBI, passed an order for initiating the Corporate Insolvency Resolution Process (CIRP) of their company in accordance and under the provisions of the Insolvency and Bankruptcy Code 2016 (Code). In terms of the above said License, the export obligation is pending as on date due to the precarious financial position of their company and as a result of the CIRP being imposed on them. Hence, due to financial stress and condition, they could not meet the export obligation within 18 months and its extended deadline. They have made exports of 1363.683 Metric Tons valued US$ 2186936.47 outside the EOP, but within the first EOP. Hence, requested for extension of EOP.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length. it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310804962 dated 25.05.2016 for a further period of 12 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. Alok Industries Ltd., Silvassa, Dadra and Nagar Haveli
F. No. 01/60/162/400/AM21/PRC
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: EOP Extension against Advance Authorisation No.0310809132 dated 11.11.2016.

The applicant stated that since the year 2012-13, the financial position of their company has been precarious and on 18.07.2017, the Hon'ble National Company Law Tribunal, Ahmedabad Bench (NCLT), pursuant to an application made by the SBI, passed an order for initiating the Corporate Insolvency Resolution Process (CIRP) of their company in accordance and under the provisions of the Insolvency and Bankruptcy Code 2016 (Code). In terms of the above said License, the export obligation is pending as on date due to the precarious financial position of their company and as a result of the CIRP being imposed on them. Hence, due to financial stress and condition, they could not meet the export obligation within 18 months and its extended deadline. Hence, requested for extension of EOP.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and discussed the matter at length. it decided to accede to the request and allowed EOP extension of Advance Authorization No.0310809132 dated 11.11.2016 for a further period of 12 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. 24 M/s. Zenith Industrial Rubber Pvt. Ltd.(ZIRPL), Mumbai
F. No. 01/61/180/101/AM21/PC-3
PRC Meeting No.21/AM21 dated 12.01.2021

Subject: Revalidation of 10 MEIS License No.(i) 0319064921 dated 30.03.2016, (ii) 0319075951 dated 04.07.2016, (iii) 0319070830 dated 20.05.2016, (iv) 0319078852 dated 26.07.2016, (v) 0319086132 dated 26.09.2016, (vi) 0319089912 dated 27.10.2016, (vii) 0319081663 dated 19.08.2016, (viii)

0319104438 dated 28.02.2017, (ix) 0319064235 dated 21.03.2016 and (x) 0319064228 dated 21.03.2016.

The applicant stated that they had utilized Rs.1.69 Cr. (Rs.1,69,88,559/- to be precise) out of its 15 MEIS scrips of total value of Rs.1.76 Cr. as on 15.02.2019 and availed CENVAT Credit on such debit [following provisions as per para 3.15 of FTP]. The Office of GST Commissioner, Thane on 15.02.2019, informed them that they had wrongly availed CENVAT Credit in terms of Rule 3 of Cenvat Credit Rules (CCR), 2004. GST Commissionerate asked them to pay the inadmissible Cenvat Credit availed which was Rs.1,69,88,559. It was also informed them that consequent to the accumulation & utilization of such irregular Cenvat Credits, the closing balance of Cenvat Credit in their ER-1 Return as on 30.06.2017 of Rs.1,07,77,319/- was transited by the firm under TRANS-1 as ITC under Section 140 of the CGST Act. However, as per the terms and conditions specified under section 140 of the CGST Act, this credit transited from the earlier regime to GST must be in respect of admissible Cenvat Credit and that since the credit availed by them was in admissible ab-initio, the said amount of ITC of Rs.1,07,77,319/- under TRAN-1 is also inadmissible and is therefore required to be reversed/paid.

Thereafter on 12.04.2019, the same Commissionerate observed in an order that since the firm has agreed to the Audit observation and to reverse/pay the total amount of Rs.1,69,88,559/- within a month's time by adjusting/reversing an amount of Rs.1,07,77,319/- transited under TRANS-1, a decision is given by the Competent Authority that the Audit para is accepted. The order also states that interest is required to be paid from the date of transited in GST TRANS-1 and penalty @ 15% by 30.04.2019 failing which show cause notice to be issued by 15.05.2019 invoking 100% penalty. It was informed that the firm is required to pay Central Excise Duty: Rs.1,69,88,559/- and Interest: Rs.56,20,750/- with Penalty: Rs.25,48,284/-. On 02.05.2019, they had informed to GST office, that TRANS-1 credit has been reversed by GSTR - 3B in March 2019 and cash payment has been made by them on 24.04.2019, amounting to total Rs.1,69,88,559. On 23.12.2019, they have been issued a certificate by CGST Commissionerate Audit, Thane certifying availment and reversal of Cenvat Credit and payments made thereof and reversal of Duty Credits availed against 10 scrips.

In January, 2020, the firm approached to RA, Mumbai seeking revalidation of the scrips, however RA, Mumbai did not accede to their request informing them there is no provision for revalidation of said scrips in the system and FTP and advised them to approach DGFT (HQs- PRC) for consideration of request.

Decision: The Committee discussed the case on the basis of justification submitted by the firm and observed that there is merit in the case and accordingly the Committee decided to accede the request and allowed revalidation of above 10 MEIS Licenses for a further period of 3 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 25: Incomplete Cases

Following cases were discussed. The Committee observed that the applications which have been received without ANF 2D and Proof of Application Fee as per Appendix 2K (not paid/ paid partly) and also without Reasons/Justifications as per Column-15 of ANF 2D are to be treated as incomplete applications. Therefore, such cases which are not taken up by the Committee are mentioned as below:-

S. No.	Name of the firm	Subject of the firm	Remarks
1.	M/s. Base Pharmacy (India), Vadodara	Relaxation for filling MEIS claim	ANF 2D and fee not submitted
2.	M/s. ALL India Heart Foundation, New Delhi	Condonation of delay in submitting Rs. 5000/- Composition fee for enhancement in duty saved value against EPCG License no. 0530161303 dt. 31.07.2013.	ANF 2D and fee not submitted
3.	M/s. Sangam (India) Limited., Mumbai	Condonation of non-mentioning the details of Advance license no. 0310219411 dated 19.08.2003 in 2 shipping bills no. 3567300 dated 01.07.2005 & 3567293 dated 01.07.2005.	ANF 2D and fee not submitted
4.	M/s. Arvind Limited, Ahmedabad	MEIS time barred related issue – 525 Lacs	ANF 2D and Proof of application fee not submitted
5.	M/s. Anupam Industries Limited, Gujarat	EOP Extension AA no. 3410044142 dated 15.12.2018.	ANF 2D and Proof of application fee not submitted
6.	M/s. Century Pulp and Paper, New Delhi	EOP extension of 2 EPCG License No.0230003795 dated 20.11.2008 and 0230003756 dated 06.11.2008	Proof of application fee not submitted
7.	M/s. Nimesh Pharma, Vadodara	To allow MEIS benefit against 11 time barred shipping bills.	ANF 2D and Proof of application fee not submitted
8.	M/s. Raghbir Singh & Krishan Chander, Ludhiana	Condonation of delay in submission of duty saved amount on excess utilization of EPCG license no. 3030012424 dated 02.05.2014 and 3030014646 dated 04.09.2015.	Proof of application fee not submitted

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