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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 23.02.2024 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 30/AM24 held on 23.02.2024

The following members were present in the meeting:

1.	Shri S.B.S. Reddy	Addl. DGFT
2.	Shri Akash Taneja	Addl. DGFT
3.	Shri Anil Aggarwal	Addl. DGFT
4.	Dr. S.K. Bansal	Addl. DGFT
5.	Shri S.C. Agarwal	Add. DGFT
6.	Shri Randeep Thakur	Joint DGFT
7.	Shri K.V. Tirumala	Joint DGFT
8.	Shri K.M. Harilal	Joint DGFT

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

Case No.	Name of the firm
1.	M/s. Chiripal Poly Films Limited
2.	M/s. Besto Tradelink Limited
3.	M/s. Besto Tradelink Limited
4.	M/s. Shital Industries Private Limited
5.	M/s. Modelama Exports Private Limited
6.	M/s. Indian Express Commercial Ventures & Projects Private Limited
7.	M/s. Pragya Flexifilm Industries
8.	M/s. Leeds Life Sciences Private Ltd.
9.	M/s. Blackberry Tiles Private Limited
10.	M/s. Bright Star Impex
11.	M/s. Pokarna Engineered Stone Limited
12.	M/s. Meghmani Organics Limited
13.	M/s. Deshmukh Lead Private Limited
14.	M/s. Hartex Rubber Private Limited
15.	M/s. Exide Industries Limited

16.	M/s. S B International
17.	M/s. Simpex Pharma Private Limited
18.	M/s Sun Pharmaceutical Industries Limited
19.	M/s. Balkrishna Industries Limited
20.	M/s. Gold Metal Extrusion
21.	M/s. Gold Metal Extrusion
22.	M/s. Gold Metal Extrusion
23.	M/s. Shubhalakshmi Polyesters Ltd.
24.	M/s. Shera Metal Private Limited
25.	M/s. S.A. Star Metal Trading
26.	M/s. Insecticides (India) limited
27.	M/s. India Fashions Pvt. Ltd.
28.	M/s. Metro Tyres Limited
29.	M/s. S B International
30.	M/s. Exide Industries Limited
31.	M/s. Toray Kusumgar Advanced Textiles Pvt. Ltd.
32.	M/s. Frigorifico Allana Pvt. Ltd.
33.	M/s. Vision Products Pvt. Ltd.
34.	M/s. Apollo Industries
35.	M/s. Aspiring Minds Assessment Private Ltd.
36.	M/s. Kopran Research Laboratories Ltd.
37.	M/s. Sunrise Food Products
38.	M/s. DM South India Hospitality Pvt. Ltd.
39.	M/s. Hi Tech International
40.	M/s. Theon Pharmaceuticals Limited
41.	M/s. Surya Golds Private Ltd.
42.	M/s. Toray Kusumgar Advance Textile Private Limited.
43.	M/s. Dishman Pharmaceuticals and Chemicals Ltd.
44.	M/s. Pro Labels Private Limited

Case No.01 M/s. Chiripal Poly Films Limited, Ahmedabad.
F. No. HQRPRCAPPLY00003238AM23
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow clubbing of Advance Authorization No. 0811001811 dt 22.06.2021 & 0810148086 dt 10.07.2020.

Applicant Statement: The applicant stated that although they have complied with the condition related to clubbing of authorisations, the problem that they are facing is in clubbing of Authorisation No. 0810148086 issued prior to 01.12.2020 and Authorisation No.0811001811 issued after 01.12.2020, and as export under AA No.0810148086, however, they could not achieve export obligation against the other authorisation. Now if they apply for clubbing and closure for both referred authorisations in offline mode than their concern RA is not accepting the same as

one of their authorisation dt 22.06.2021 issued after 01.12.2020 it has to be compulsorily submitted through online module. Other option is to apply clubbing of both authorisation through online module however, that is not against the trade notice but, if they get the approval of redemption only one license on waiver letter do get reflected and on concerning the issue to their concern RA, they clearly told them not to club online and offline cases (authorisation issued before 01.12.2020 and authorisation issued after 01.12.2020). Hence they are requesting to allow clubbing of above mentioned authorisations for issue EODC.
From System Check it was noticed that the Authorisations are appearing as closed.

Decision: Deferred for want of clarity from applicant as to whether cases are open or closed.

(Action: Applicant/RA-Ahmedabad)

Case No.02 M/s. Besto Tradelink Limited, Ahmedabad
F. No. HQRPRCAPPLY00007318AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow benefits of MEIS scrip No. 0819078362 dated 04.08.2022.
Applicant Statement: The applicant stated that they have been issued MEIS no.0819078362 dt.4.8.22 for Rs.0.58 lakhs during AM23. Due to oversight, they could not utilize the same for import. Their person taking care of imports and exports kept with him and he forgot to utilize the same. They have passed on the benefit to the buyer and it is a total loss to them in case they do not get this benefit. They are struggling to stay in the market competing against Chinese and vitamin exporters and to minimize the loss. Hence they are requesting to allow MEIS benefits.

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

(Action: Applicant)

Case No.03 M/s. Besto Tradelink Limited, Ahmedabad.
F. No. HQRPRCAPPLY00007319AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow benefits of MEIS scrip No. 0819078360 dared 04.08.2022.
Applicant Statement: The applicant stated that they have been issued MEIS no.0819078360 dt. 4.8.22 for Rs. 2.93 lakh during AM23. Due to oversight, they could not utilize the same for import. Their person taking care of imports and exports kept with him and he forgot to utilize the same. They have passed on the benefit to

the buyer and it is a total loss to them in case they do not get this benefit. They are struggling to stay in the market competing against Chinese and vitamin exporters and to minimize the loss. Hence they are requesting to allow MEIS benefits.

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

(Action: Applicant)

Case No.04 M/s. Shital Industries Private Limited, Ahmedabad
F. No. HQRPRCAPPLY00000153AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow waiver-of additional penalty of 2% for shortfall in VA in EODC against Advance Authorisation No. 0811004746 dt 20.04.2022.
Applicant Statement: The applicant stated that they had applied for EODC of subject authorization online after completing the fulfilment of EO and also import. Then after they got the D/L to pay the composition fees Rs. 451800 for short fall of FOB value on dt 24.03.2023 in terms of para 4.49(b) of HBP. They have paid the same amount. Then they have received the 2nd D/L on 17.04.2023 to give clarification for low achieved VA. They had also given the clarification that they have to reduce their product rate due to high competition in overseas market against china. Now they have received the 3rd D/L on 25.04.2023 to pay 2% more penalty w.r.t. shortfall in VA. They have already booked loss by achieving low VA due to high competition in overseas market. There are also two other factors to reduce their VA. They are totally dependent on imported raw materials. So this additional penalty is unbearable for them. Hence they are requesting to Waiver off additional penalty of 2% for shortfall in VA against subject authorisation.

Decision: Deferred.

(Action: Applicant)

Case No.05 M/s. Modelama Exports Private Limited, Gurugram.
F. No. HQRPRCAPPLY00007379AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow EOP extension in Advance Authorisation No. 0511005641 dt. 25.10.2021.
Applicant Statement: The applicant stated that they had some quantity of fabric is balance for export. Their buyer has postponed the delivery for the next season after experience season poor retail sale till the beginning of the next season. Since the

fabric is specially produced for a particular buyer, they cannot use it for any other buyer if they will do so it will violation of intellectual property provisions and they lost the buyer forever. Hence they are requesting to allow six month EOP extension against subject authorisation.

Decision: The Committee examined the case in details and in view of justification provided by the firm it decided to accede to the request and allow EOP extension of Advance Authorization No. 0511005641 dt. 25.10.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No.06 M/s. Indian Express Commercial Ventures & Projects Private Limited, Mumbai

F. No. HQRPRCAPPLY00007852AM24

Meeting No.30/AM24 held on 23.02.2024

Subject: To allow import of 4 Classic Cars manufactured after 1950 for permanent import.

Applicant Statement: The applicant stated that they wish to import the below mentioned 4 cars for personal collection as also for display in exhibition and rallies. They would request that the policy condition (i) and (ii) under chapter 87 be waived and permit to import the above mentioned 4 cars as a special case. The importer will be M/s. Indian Express Commercial Ventures & Projects Pvt. Ltd (IECVPPL) of which he is the Chairman and 100% shareholder. IECVPPL undertakes to pay the full import duty so that no loss whatsoever is caused to the exchequer. The cards fall under the category of classic cars and under Custom Tariff Head 8703. Hence they are requesting to allow Import of 4 Classic Cars manufactured after 1950 for permanent import.

Sl.No.	Make of Vehicle	Model/Mfg Year	VIN/Chassis No.	Cubic Capacity	LHD/RHD	CIF value in AED
1.	Bentley S 1	1958	B552FA	4883 CC	RHD	AED 63,000
2.	Mercedes Benz-300 B	1952	18601102122	2996 CC	LHD	AED 70000
3.	Porsche 356 Coupe	1955	53869	1500 CC	LHD	AED 75000
4	Jaguar E Type Series 4.2 L Roadster	1965	1E12329	4235 CC	RHD	AED 2,30,000

The person who wants to import is the Chairman and Managing Director of The Indian Express Group. They state that he is a passionate collector of vintage and classic cars for over 4 decades and he intends to import the above mentioned cars for his personal collection as well as for display in exhibitions and rallies. The importer will be M/s. Indian Express Commercial Ventures & Projects Private Limited of which he is the Chairman and 100% shareholder.

Decision: The Committee went through the justification given by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed for relaxation of the Policy Condition of Chapter 87 of ITC (HS) 2012 Schedule I (Import Policy) for import of aforesaid vehicles mentioned in the subject. The relaxation is subject to the condition that the cars will be used only for the intended purpose and not general purpose and shall not ply on the public roads unless otherwise permitted by MoRTH. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

It was also decided to refer the matter to PC-2 Division to consider the matter of allowing import of vehicles older than 50 years from the current date in policy provisions.

(Action: Applicant/RA-Mumbai)

Case No.07 M/s. Pragya Flexifilm Industries, Vadodara.
F. No. HQRPRCAPPLY00006325AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow physical exports and deemed export supplies in same AA No. 3411000648 dt 29.05.2021.

Applicant Statement: The applicant stated that they availed Advance License no.3411000648 and have completed export obligation well in time. However, while applying EODC, it was brought to their notice that they have made physical exports as well as to 100 % EOU units, where as their AA was for physical exports only. This is technical error from their side as they were unaware of the notification system. It happened unknowingly and now they cannot undo what has been done. Furthermore, they confirm that they have imported LLDPE under HS Code 39014010 & this product does not fall under Anti-dumping duty. Imported inputs are under actual user condition and the payment realized of exports. There could be a lapse in understanding the policy but they have not violated the actual user condition and not failed in achieving realization of payments. Hence they are requesting to allow physical exports and deemed export supplies in same AA No.3411000648 dt 29.05.2021 for EODC.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, the Committee decided to accede to the request and allow consideration of deemed export and/or physical export against Advance Authorization no. 3411000648 dt 29.05.2021 for EO fulfilment, irrespective of whether the Notification endorsed was for deemed export or physical export, subject to the condition that no other benefit has been taken and also that anti-dumping benefits have not been taken. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Vadodara)

Case No.08 M/s. Leeds Life Sciences Private Limited, Delhi
F. No. HQRPRCAPPLY00001793AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow Revalidation of MEIS Scrip No.0519260175 dt 05.07.2021.
Applicant Statement: The applicant stated that they are having MEIS scrip number 0519260175 dated 05.07.2021 of value Rs. 452,150.00. Due to some internal changes, they missed utilizing this MEIS Scrip within its validity period. To utilize scrip, its validity needs to extend. Hence they are requesting to allow Revalidation of MEIS Scrip No.0519260175 dt 05.07.2021.

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

(Action: Applicant)

Case No.09 M/s. Blackberry Tiles Private Limited, Gujarat.
F. No. HQRPRCAPPLY0000592AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow condonation of delay in submitting installation certificate against EPCG Authorisations No. 2430002500 dt. 04.08.2014 and 243002618 dt.10.10.2014.

Applicant Statement: The applicant stated that they applied for the EPCG license without any consultation and had also gained the installation certificate from independent chartered engineer but they were not aware regarding the mandatory time frame (i.e. within 6 months from installation date) for submitting the installation certificate from the issuing authority i.e. central excise certificate was mandatory. They recently came to know that the installation certificate is required to be submitted beforehand, while applying for the closure of the license. They are stuck at submission of installation certificate phase and therefore, they are submitting the installation certificate from an independent chartered engineer for the purpose of EPCG license closure. Hence they are requesting to allow condonation of delay in submitting installation certificate against EPCG Authorisation No.2430002500 dt 04.08.2014 and 243002618 dt.10.10.2014.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed condonation of delay in submitting installation certificate and allowed submission of installation certificate issued by Chartered Engineer against EPCG Authorisation No. 2430002500 dt 04.08.2014 and 243002618 dt. 10.10.2014, subject to the payment of composition fee amount of Rs. 25,000/- against each authorisation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.10 M/s Bright Star, Impex, Moradabad

F.No. HQRPRCAPPLY00003041AM24

Meeting No.30/AM24 held on 23.02.2024

Subject: To allow MEIS benefit against 3 Shipping Bills, No. (i) 4000207 dated 14.07.2020, (ii) 4000234 dated 24.07.2020, & (iii) 4000296 dated 27.08.2020.

This is review case of PRC Meeting No.13/AM24 held on 31.08.2023 (case No.55) wherein the Committee reject the case.

Applicant Statement: This is a deferred case of PRC Meeting No.28/AM24 held on 07.02.2024 (Case No.10) wherein Committee deferred the case for next meeting. The applicant stated that they have exported metal handicrafts items during the period of July 2020 to 27th August, 2020 to Hong Kong based overseas buyers under invoice dated 06.07.2020 and it was the peak time of Corona virus covering entire world. Hence the adverse circumstances and dark future of all kind of international and national trade. Their concerned buyer has asked them to dispatch their orders goods at 90 days D/A basis and raised export invoices/Bills at least minimum 90 days D/A basis, otherwise keep their orders goods in own go down till the Corona Virus wave and recession is over. That during the worldwide corona virus wave at that time, they had no any option accept to allow their overseas buyer 90 DA payments terms and conditions. Consequently they were agreed and allow them 90 days payment on mutually consent. Step by step they sold out exported goods to retailers in their country, they have started to make their export bills payment w.e.f. 09.03.2022 and all three pending export bills with them, were partially realized up to 27.05.2022, mean within 80 days. Hence they are requesting to allow MEIS benefit against subject 3 S/Bills.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC, the firm may have faced the problem which was beyond their control. Accordingly, the Committee decided to allow MEIS benefits only against those shipping bills whose realization has happened within time and e-BRCs have been uploaded by the bank after stipulated time. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Moradabad/PC-3 Division for necessary updation)

Case No.11 M/s. Pokarna Engineered Stone Limited, Vishakhapatanam.
F. No. HQRPRCAPPLY00007764AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: Request for waiver of condition 4 to the chapter heading 8810 9900 of import policy.

Applicant Statement: The applicant stated that they are requesting for waiver of MIP on accumulated Second & Third Choice & First Choice Export Surplus / Rejects / unsold old inventory and Remnants in Domestic Tariff Area (DTA) Without Minimum Import Price (MIP). The goods they manufacture fall under the HS Code 6810 9990. However, their production process inevitably yields nearly 15% to 20% of second and third-choice materials, export surplus, rejects, and remnants, in addition to regular R&D trial productions and remnants from cut-to-size orders. Unfortunately, there is no viable export market for these materials, compelling to explore domestic sales. In addition to the above, specific challenges they face with Grade-1 inventory. Due to the obsolescence of designs, Grade-1 materials sometimes encounter significant difficulties in gaining acceptance within the foreign market. Given the limited or negligible demand for such Grade-1 designs overseas, they are left with no viable option but to seek opportunities within the domestic market. Granting this exemption would not only help them navigate the challenges associated with Grade-1 materials but also contribute to the efficient utilization of resources that would otherwise remain idle. The existing import policy, as interpret it, poses a substantial impediment to operations. This policy stipulates that while the import of processed tiles/ slabs of agglomerated/ artificial stones is permissible, it mandates a CIF value of US$ 50 or more per square meter. This condition does not account for the unique nature and market worth of the materials they intend to offer within the DTA. Furthermore, the policy does not differentiate between products based on their thickness. It uniformly applies a Minimum Import Price (MIP) of US$ 50 per square meter to materials with thicknesses of 12mm, 20mm, and 30mm. Notably, the production cost of the 30mm thickness material is substantially higher, approximately 100%, compared to the 12mm variant. Treating these materials, the same way by imposing the same MIP does not appear equitable or rational. They gratefully acknowledge the Policy Relaxation Committee's (PRC) grant of a necessary MIP waiver in 2018 for certain substandard grade slabs held by our company as of March 31, 2018. The details of which are as under: File Number F.No.01/60/162/22/AM19/PRC PRC Meeting No. 02/AM19 dated 24.04.2018.They had submitted two representations earlier for the periods from 1st April 2018 to 31st March, 2023 for waiver of MIP, the details are as under: Application Number and date Period Covered ARNPRCAPPLY02872657AM22 dated 21st October 2021, 1st April 2018 to 15th September 2021 ARNPRCAPPLY00069258AM24 dated 05th April 2023 16th September 2021 to 31st March 2023. They are now submitting a consolidated unsold inventory covering period from 1ST April,2018 to 31st January 2024 and request your good selves to ignore the above two applications and consider this application submitted now for waiver of MIP, which covers the slabs mentioned in those applications and accumulated slabs still lying in inventory till 31st January 2024. Hence they are requesting to allow waiver MIP of US$50 per square meter on accumulated substandard slabs viz., second and third grade, non-moving Grade-1, rejects, and remnants, in addition to regular R&D trial productions and remnants from cut-to-size orders.

Applicant informed that they specialise in the manufacturing of Quartz surface slabs and do not procure or import any Quartz surface slabs from external sources. Their focus is only on production and they do not engage in trading of finished goods. During the manufacturing process of Quartz surface slab they source 85% of their raw materials and Consumables domestically. Furthermore, none of the raw materials and consumables they procure are subject to a minimum import price condition.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that the applicant has faced difficulty beyond their control. Accordingly, it decided to accede to the request and allowed waiver of MIP condition for sale of goods manufactured by the EOU into the DTA for the items as applied but not exceeding 15% of the total production from 01st April, 2018 till 01st January 2024. The firm shall approach the DC within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/DC, APSEZ)

Case No.12 M/s. Meghmani Organics Limited, Ahmedabad.

F. No. HQRPRCAPPLY00007838AM24

Meeting No.30/AM24 held on 23.02.2024

Subject: To allow waive off the amount to be deposit towards shortfall of FOB against Advance Authorisation No.0811007230 dated 08.02.2023.

Applicant Statement: The applicant stated that they have obtained an Advance Authorization no. 0811007230 dated 08.02.2023 for export product Bifentrhin Technical 95 Minimum. They have completed 100% duty free Import of raw materials against above mentioned authorizations to complete export obligation. However, due to current/ongoing market situation since last one year prices of the product has fallen down drastically by 50% to 60% worldwide. They have considered USD 33.5/Per Kgs FOB in Advance Authorization no. 0811007230 dt.08.02.2023 respectively. However, since last one year prices are hovering between USD 18 to USD 20/per kgs with very weak demand. Looking at the ongoing market condition it is not expected to improve in another one year to two-year time due to which they have no option to but to incur loss by selling it at lower price. Hence they are requesting to allow waive off the applicable amount to be deposited at the time of closure of authorization that may occur due to the shortfall in realization.

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

(Action: Applicant)

Case No.13 M/s. Deshmukh Lead Private Limited, Palghar, MH.
F. No. HQRPRCAPPLY00007770AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow EOP extension of Advance Authorisation No. 0311003982 dt. 21.05.2021.

Applicant Statement: The applicant stated that they are unable to complete exports even after extension up to 21.11.2023. As they have imported the raw material at higher LME prices and subsequently the prices declined, due to which they were unable to provide competitive rates in the international market for exports, which resulted in delay to start the exports. The delay in start of exports resulted in blocking of huge working capital amount in inventory of raw materials imported and subsequently it resulted into financial constraint for running the whole company. They are an MSME Unit engaged in the manufacture and export of Lead Ingots and Other Lead Articles since 2005. If they are unable to complete export further under subject authorization it will lead to payment of duty plus interest, thereby making the entire transaction unfruitful. Hence they are requesting to allow six month EOP extension against subject authorization.

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 of Advance Authorization No. 0311003982 dt. 21.05.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.14 M/s. Hartex Rubber Private Limited, Hyderabad.
F.No. HQRPRCAPPLY00007778AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow EOP extension of Advance Authorisation No. 0911002845 dt 08.04.2022.
Applicant Statement: The applicant stated that their Export Obligation could not be completed within the original validity period due to bad market conditions of Bicycle Tyre and Tubes industry in Europe, US and South America. However they are hopeful of finding new markets to complete the balance export obligation. Export Obligation could not be completed within the original validity period due to bad market conditions of Bicycle Tyre and Tubes industry in Europe, US and South America. However they are hopeful of finding new markets to complete the balance export obligation. Hence they are requesting to allow EOP extension against subject authorisation. They could not complete the export obligation within the original validity due to sluggish market conditions of Europe, US and South America and have applied for extension of EOP for a further period of 6 months from the original validity period. RA Hyderabad has denied the extension of 6 months from the original validity on Grounds that the licence was issued with pre import condition and restricted EOP and Extension will be granted for next 3 month. As of 18.10. 2023 that is, original validity period they could complete around 41.20 %EO. They have made imports and on prorata basis they have to complete the balance obligation relatively to the imports made which are in excess to exports already done. They are holding the stock of raw materials for completion of export . Accordingly they request for grant of export obligation for a futher period of 6 months to enable them to complete the balance obligation in proportion to the imports of natural rubber and other raw materials imported.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it noted that the firm has faced difficulty beyond their control. It decided to accede to the request and allowed relaxation of 4 J condition for export within 6 months from the date of import of each bill of entry and EOP extension of Advance Authorization. No. 0911002845 dt 08.04.2022 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

Case No.15 M/s. Exide Industries Limited, Kolkata.

F. No. HQRPRCAPPLY00007820AM24

Meeting No.30/AM24 held on 23.02.2024

Subject: Request for revalidation of DFIA No.0211000353 dt 02.03.2021.

Applicant Statement: The applicant stated that the Subject DFIA remained unutilized within its validity period, in view of the difficulties out of Covid19 induced Country wise LOCK DOWNS announced by the Government as well as by various restrictions imposed by the State Government from time to time. The difficulties where further compounded by lesser movement of containers high freight rates and significant increase in the cost of various Raw material induced the high cost of manufacturing activities, hence the main Raw material Lead and Polypropylene could not be Imported excepting other items. Hence they are requesting to allow DFIA benefits.

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

(Action: Applicant)

Case No.16 M/s. S B International, Kanpur.

F. No. HQRPRCAPPLY00007825AM24

Meeting No.30/AM24 held on 23.02.2024

Subject: To allow EOP extension against Advance Authorisation No. 0611000617 dt 02.08.2021.

Applicant Statement: The applicant stated that due to slackness in overseas market due to Covid 19, Russia - Ukraine war and now Somalia piracy , they could export till date only 32788 pcs consuming input 15344 kgs out of 21557 kg of total import made , as more than 72% EO has been fulfilled till now. They are recognised export house and have put in hard efforts to procure the orders for the product and tried best to lure the existing buyers, but because of the very slow outlet of the product, they were unable to complete the required export obligation within the stipulated period. However, they will complete the balance export during the extended period. Hence they are requesting to allow six month EOP extension against subject authorisation.

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 of Advance Authorization No. 0611000617 dt 02.08.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kanpur)

Case No.17 M/s. Simpex Pharma Private Limited, Delhi
F. No. HQRPRCAPPLY00007758AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow clubbing of Advance Authorization No. 0510400410 dt 11.11.2016 and 0510405628 dt 13.02.2018.
This is a review case of PRC Meeting No.24/AM24 held on 18.12.2023 (case No.08) wherein the Committee decided to withdraw this case from PRC. Firm may approach RA and the clubbing request of the applicant will be examined and resolved by RA.
Applicant Statement: The applicant stated that clubbing of adv auth. 0510400410 dated 11.11.2016 and 0510405628 dated 13.02.2018 are not hit by PN 70 because:- 1) Only 1 of the authorizations has been issued under Appendix-4J, whereas the bar is attracted only upon a established fact, where all authorizations intending to be clubbed falls under 4J (first limb of para XV of PN 70 loaded with "Authorizations", carrying suffix S, i.e plural. 2) Both the authorizations have been issued for 18 months Export Obligation Period. whereas, the last limb of Para XV stipulates ...."authorizations issued with EOP less than 18 months". 3) That even Para (XV)(b) is not attracted in this matter on account of fact that the authorization holder had successfully fulfilled the export obligation within initial period of 18 months from the date of each import. However, under PN 70 the date of export to be reckoned from the date of 1st import. 4) Not attracted by virtue of reason that the same is hit by "Performance Impossible". Export cannot be made before import, particularly in case of Pharmaceutical items, the manufacturing process takes nearly 30-45 days including pre-test of the samples after import, post production Test and stability Test for each Batch, even assuming that the no delay was caused on part of the Buyer in opening Letter of Credit and or remittance of advance payments etc. etc. In our case, under License No. 0510400410 dated 11.11.2016, 1st Import was made on 05.12.2016 and the last on 16.07.2017 (well within 12 months from the date of issuance of authorization complying the then provision) and the last Export was made on 19.06.2018 (well within 18 months from the date of Issuance of Authorizations complying the then prevailing provision). Further, also complying with provisions of Appendix-4J all exported were made within 12 months from the date of each import. 5) That the Authorizations Holder performed all his acts and omissions well before the date of issuance of PN 70 dated 30.01.2019 whereas their last export under the Clubbed Application for Redemption was made on 30.01.2019, Invoice & ARE date and 01.02.2019 Shipping Bill date. Hence they are requesting to allow clubbing of aforesaid authorisation.

<u>Decision</u>: The Committee went through the submission made by the firm and discussed the matter at length and decided to refer the issue to PC-4 Division for its examination. After obtaining inputs of PC-4 division, case may be brought back to PRC for a decision.

(Action: Applicant/PC-4 division)

Case No.18 M/s Sun Pharmaceutical Industries Limited, Mumbai.
F. No. HQRPRCAPPLY00007761AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow EOP extension against Advance Authorisation No. 0511005321 dt 11.10.2021.
Applicant Statement: The applicant stated that subject Advance Authorization was issued on an ad-hoc norms basis on 11.10.2021. Norms Committee approval for final norms was delayed for an indefinite period and approval was received on 13.04.2023 i.e. took more than 18 months with 31.43% reduction as compared to applied norms. By that time the original EO Period was already over. Further, during 1st and 2nd EO extension periods, they could not achieve the balance Export Obligation (which is due to 31.43% reduction in Ad-Hoc norms), and due to the reduction in demand of the resultant product "Naltrexone Hydrochloride API/Tablets" in the foreign markets for which its main raw material "Noroxymorphine" was procured. In view of the above, due to very late approval of Ad-Hoc norms with 31.43% reduction and simultaneously slow demand of the resultant product in foreign market, hence they are requesting to allow EOP extension against subject authorisation.

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 of Advance Authorization No. 0511005321 dt 11.10.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No.19 M/s. Balkrishna Industries Limited, Mumbai
F. No. HQRPRCAPPLY00007759AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow waiver of condition in Appendix 4J and allow EOP extension against 8 Advance Authorisations, Nos. i) 0311020144 dt 20.12.2022, ii) 0311017376 dt 22.08.2022, iii) 0311009323 dt 09.12.2021, iv) 0311020279 dt 26.12.2022, v) 0311020290 dt 27.12.2022, vi) 0311019130 dt 10.11.2022, vii) 0311019328 dt 18.11.2022 and viii) 0311020295 dt 27.12.2022.
Applicant Statement: The applicant stated that they are approaching with this fervent request for relaxation in complying with the condition of completing the Export Obligation within 6 months from the date of import in respect of 8 Advance

Authorizations obtained by them under Appendix 4J for import of natural rubber. They are engaged in the manufacture, distribution and exports of Pneumatic Tires. They are exporting more than 78% of products to more than 160 countries and at the same time serving both Original Equipment Manufacturers (OEM) and the replacement market in India. They cater to almost all segments of off-the-highway tires, focusing on specialty segments such as agricultural, industrial vehicles, earthmoving, construction, port, mining, and ATV, gardening applications. They are accredited with the status of Five Star Export House & having exports more than INR 6850 Crores for the FY 2022-2023. They are also recognized by Indian Customs with AEO T3 status vide Certificate No. INAAACB3333J3F235 dated. 30.05.2023. As a global specialty tire supplier, their strength is the extensive Off-Highway tire line up of over 2,400 product types. As of the inputs in the Advance Authorization is Natural Rubber, which is covered under Appendix 4J stipulating condition of export within 6 months from the date of import. Hence they are requesting to allow waiver of procedural requirement as per HBP against subject authorisations.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it noted that the firm has faced difficulty beyond their control. It decided to accede to the request and allowed relaxation of 4 J condition for export within 6 months from the date of import of each bill of entry against 8 Advance Authorization Nos. i) 0311020144 dt 20.12.2022, ii) 0311017376 dt 22.08.2022, iii) 0311009323 dt 09.12.2021, iv) 0311020279 dt 26.12.2022, v) 0311020290 dt 27.12.2022, vi) 0311019130 dt. 10.11.2022, vii) 0311019328 dt 18.11.2022 and viii) 0311020295 dt 27.12.2022 subject to payment of composition fees as per policy provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 20 M/s. Gold Metal Extrusion, Gujarat.
F. No. HQRPRCAPPLY00007767AM24
Meeting No.30/AM24 held on 23.02.2024
Subject: To allow relaxation of ad hoc norms description on Bill of Entry and S/Bill for Advance Authorisation No. 2410043023 dated 20.02.2020.
Applicant Statement: The applicant stated that in this authorisation they had applied for duty free import of Brass Scrap (Honey Grade) against export of Brass Billets under self-declaration NO NORMS Scheme. While filing the application they had endorsed import items as Bras Scrap and export item as Bras Billets exactly as it was mentioned in the advance authorisation. The completion of their import under this license was on 27.05.2020 and the last export consignment exported was on 29.06.2020 and the norms fixed under this license by the Committee were on 20.10.2020. They have an in-house laboratory which is a common practise in this industry where they undertake the test for composition of the import and export items

as it is required by their clients and based on those reports, they had applied for fixation of norms. The composition they recommended for fixation of norms were Copper (57% - 61%) Lead (2%-3.5%) and Zinc (33%-35.5%) but these details were not mentioned in the AA application and subsequently on Bill of Entry and Bill of Export but only in Appendix 4E (CE Certificate). The norms committee decided to fix the norms on their recommendation. While filing the closure of AA, RA raised a deficiency which stated that the ad hoc norms fixed are not complied and composition details were not mentioned on the bill of entry or S/Bill. They were not aware of the fact that the composition details has to be mentioned on B/E and S/Bill. They submitted proof of Test Certificate against all S/Bill and B/E and CE Certificate where physically verified all the documents after visiting factory. Hence they are requesting to allow relaxation of ad hoc norms description on Bill of Entry and S/Bill against subject authorisation.

Decision: Deferred.

(Action: Applicant/PRC)

Case No. 21 M/s. Gold Metal Extrusion, Gujarat.

F. No. HQRPRCAPPLY00007766AM24

Meeting No.30/AM24 held on 23.02.2024

Subject: To allow relaxation of ad hoc norms description on Bill of Entry and S/Bill for Advance Authorisation No. 2410043093 dated 06.05.2020.

Applicant Statement: The applicant stated that in this authorisation they had applied for duty free import of Brass Scrap (Honey Grade) against export of Brass Billets under self-declaration NO NORMS Scheme. While filing the application they had endorsed import items as Bras Scrap and export item as Bras Billets exactly as it was mentioned in the advance authorisation. The completion of their import under this license was on 27.05.2020 and the last export consignment exported was on 29.06.2020 and the norms fixed under this license by the Committee were on 20.10.2020. They have an in-house laboratory which is a common practise in this industry where they undertake the test for composition of the import and export items as it is required by their clients and based on those reports, they had applied for fixation of norms. The composition they recommended for fixation of norms were Copper (57% - 61%) Lead (2%-3.5%) and Zinc (33%-35.5%) but these details were not mentioned in the AA application and subsequently on Bill of Entry and Bill of Export but only in Appendix 4E (CE Certificate). The norms committee decided to fix the norms on their recommendation. While filing the closure of AA, RA raised a deficiency which stated that the ad hoc norms fixed are not complied and composition details were not mentioned on the bill of entry or S/Bill. They were not aware of the fact that the composition details has to be mentioned on B/E and S/Bill. They submitted proof of Test Certificate against all S/Bill and B/E and CE Certificate where physically verified all the documents after visiting factory. Hence they are requesting to allow relaxation of ad hoc norms description on Bill of Entry and S/Bill against subject authorisation.

Decision: Deferred.

(Action: Applicant/PRC)

Case No. 22 M/s. Gold Metal Extrusion, Gujarat.
F. No. HQRPRCAPPLY00007765AM24
Meeting No. 30/AM24 held on 23.02.2024
Subject: To allow relaxation of ad hoc norms description on Bill of Entry and S/Bill for Advance Authorisation No. 2410043132 dated 16.06.2020.
Applicant Statement: The applicant stated that in this authorisation they had applied for duty free import of Brass Scrap (Honey Grade) against export of Brass Billets under self-declaration NO NORMS Scheme. While filing the application they had endorsed import items as Bras Scrap and export item as Bras Billets exactly as it was mentioned in the advance authorisation. The completion of their import under this license was on 27.05.2020 and the last export consignment exported was on 14.07.2020 and the norms fixed under this license by the Committee were on 16.07.2020. They have an in-house laboratory which is a common practise in this industry where they undertake the test for composition of the import and export items as it is required by their clients and based on those reports, they had applied for fixation of norms. The composition they recommended for fixation of norms were Copper (57% - 61%) Lead (2%-3.5%) and Zinc (33%-35.5%) but these details were not mentioned in the AA application and subsequently on Bill of Entry and Bill of Export but only in Appendix 4E (CE Certificate). The norms committee decided to fix the norms on their recommendation. While filing the closure of AA, RA raised a deficiency which stated that the ad hoc norms fixed are not complied and composition details were not mentioned on the bill of entry or S/Bill. They were not aware of the fact that the composition details has to be mentioned on B/E and S/Bill. They submitted proof of Test Certificate against all S/Bill and B/E and CE Certificate where physically verified all the documents after visiting factory. Hence they are requesting to allow relaxation of ad hoc norms description on Bill of Entry and S/Bill against subject authorisation.

Decision: Deferred.

(Action: Applicant/PRC)

Case No. 23 M/s. Shubhalakshmi Polyesters Ltd., Gujarat
F. No. HQRPRCAPPLY00007829AM24

Meeting No. 30AM24 held on 23.02.2024

Subject: Relaxation for Clubbing of 3 Advance Authorizations Nos. (i) 5210042233 dated 17.04.2017, (ii) 5210043025 dated 05.04.2019 and (iii) 5210042097 dated 01.07.2019 for EODC Purpose.

This is review case of PRC Meeting No.20/AM24 held on 14.11.2023 and 17.11.2023 (case No.41) wherein Committee maintained the earlier rejections.

Applicant's statement: The applicant stated that due to on line feeding error in their review application, the last date of export was mentioned as 19.08.2019 instead of correct date as 07.07.2020. Therefore, revised data was submitted to DGFT on 07.12.2021. However, the revised data sent by mail was not taken into consideration by Committee and the relaxation/clubbing was granted with limiting export period of third license up to 19.08.2019 instead of 07.07.2020. Also during the recent PRC Meeting they have emailed the statement of export but sorry to say the said revised export statement was not taken into consideration by the Committee. Further stated that the total EO of all three licenses has been fulfilled by them within 43 months from the date of first Advance Authorisation No. loss of Revenue to Government by exporting against AA. They have already left their entitlement of duty drawback. If their request is not considered, it will be treated as "export with taxes" as there has been no remission of input stage taxes. Also they cannot claim GST credit on input against manual payment challan due to GST on line system constraints. Hence they are requesting to clubbing of above mentioned 3 Advance Authorisation.

Decision: Committee decided to call the firm for Personal Hearing to explain the facts of the case.

(Action: Applicant/PRC)

Case No. 24 M/s. Shera Metal Private Limited, Jaipur.

F. No. HQRPRCAPPLY00007751AM24

Meeting No. 30AM24 held on 23.02.2024

Subject: To allow revalidation of Advance Authorisation No. 1310049119 dt 02.11.2018.

Applicant Statement: The applicant stated that they had made 100% export against this license. They had made 95364 k.g. Out of 95634 k.g. Against this license but they had made import only 4420 k.g. Out of 100000 k.g., in this license. Due to non viability of import that time they had not made balance import. Now viability of import is friendly so they can import the balance item. Hence they are requesting to allow Revalidation of Advance Authorisation No.1310049119 dt 02.11.2018.

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

(Action: Applicant)

Case No. 25 M/s. S.A. Star Metal Trading, Moradabad
F. No. HQRPRCAPPLY00007745AM24
Meeting No. 30AM24 held on 23.02.2024
Subject: Revalidation of Advance Authorization No. 0511009427 dated 17.02.2022
Applicant Statement: They did not import full Items due to non issuance of NOC from Uttar Pradesh Pollution Control Board. They have already granted one year revalidation against subject authorization but they have not imported the full items. Now they have Pollution NOC and requested for revalidation upto 17.02.2025 for Import and exports license.

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

(Action: Applicant)

Case No. 26 M/s. INSECTICIDES INDIA LTD, MUMBAI
F. No. HQRPRCAPPLY00007696AM24
Meeting No. 29AM24 held on 23.02.2024
Subject: Clubbing of Advance Authorization No. 0310830970 dated 14.08.2019 and Advance Authorization No. 0311003352 Dated 28.04.2021.
Applicant Statement: The applicant stated that they had taken Advance licence No. 0310830970 Dated 14.08.2019 & Advance licence No. 0311003352 Dated 28.04.2021but they failed to complete Export Obligation within or Extended period of the Authorisation Reason as given below: 1. They have registration of the export product Clodinafop-Propargyl 15% WP with Pakistan, so they were exporting this product only in Pakistan but due to trade sanction problem with Pakistan, they were unable to export the material. They were waiting for the trade barriers end soon in India and Pakistan, and they would start exporting these products again, but it does not happened. 2. Due to pandemic most of the business operation worldwide were closed, hence they did not get supplies of their import raw material & Export orders hence they could not meet deadline of import & export henceforth they want club this said two AA licences and close these files. But as per para 4.38 of HBP only such Advance Authorisations shall be clubbed which have been issued within 18 months from the date of issue of the earliest authorisation but their licence has been issued within 20 months from the date of earliest authorisation. Hence, they are requesting to allow permission for clubbing this both the licence and do the needful.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that it is not a PRC matter as RA may consider it in terms of Public Notice No. 40/2023 dated 12.02.2024.

(Action: Applicant/ RA Mumbai)

Case No. 27 M/s. India Fashions Private Limited, Mumbai.
F. No. HQRPRCAPPLY00007753AM24
Meeting No. 30AM24 held on 23.02.2024
Subject: Request for acceptance of installation certificate issued by Chartered Engineer instead of Central excise in respect of our EPCG Authorisation against EPCG No. 0330032370 dt 02.04.2012.
Applicant Statement: The applicant stated that they have availed EPCG Licence and completed the Export Obligation on time, however there was a lapse from their side of obtaining installation certificate from chartered engineer instead of excise for which they had applied to EPCG Committee. They have received rejection from EPCG Committee. They are exporter of Readymade Garments and holding one star export house status. They have obtained EPCG Licence No 0330032370 dated 02.04.2012 as per para 5.3.1 (a) of the HBP Vol 1 read with FTP, Capital Goods imported under EPCG Scheme needs to be installed at the factory premises of the importer. The Authorization Holder would have to produce the installation certificate as issued by Jurisdictional Central Excise Department within Six Months from the date of completion of import to the Regional Authority (DGFT Office). They are MSME sector and have completed the Export Obligation on time & have applied for EODC. To penalize us for the lapse in obtaining Chartered Engineer certificate from Chartered Engineer instead of Central Excise will be a very harsh action. They apologies for the lapse. Moreover they were registered with excise up to February, 2013 and have surrendered registration certificate on 26.03.2013 so their unit is as good as unregistered. In the meanwhile they have obtained installation certificate from Chartered Engineer Confirming the installation of capital goods. Hence they are requesting to allow installation certificate issued by the Chartered Engineer against subject license.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it was decided to accede to the request of the firm to accept the installation certificate from Chartered Engineer in place of Central Excise Authority against EPCG Authorization No. 0330032370 dated 02.04.2012, subject to the payment of composition fee of Rs. 25,000/-. 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.28 **M/s. Metro Tyres Limited, NOIDA**
F. No.HQRPRCAPPLY00007857AM24
Meeting No. 30AM24 held on 23.02.2024
Subject: To allow EOP extension of 7 Advance Authorizations, Nos. 0511014164 dt 08.08.2022, 0511014430 dt 12.08.2022, 0511014262 dt 24.08.2022, 0511014438 dt 24.08.2022, 0511014457 dt 30.08.2022, 0511020485 dt 18.08.2023 and 0511020799 dt 05.09.2023.
Applicant Statement: The applicant stated that they are exporting products to many overseas customers. However their major supply is to M/s. Continental AG to whom they were earlier exporting 22 containers (qty 2.5 Lakh) amounting to 1.40 M$ every month. Due to COVID, the International trade plunged in 2020. The world economy has been significantly damaged by the corona virus pandemic. A lot of sectors have been affected, including the tyre industry. Over 120 tyre factories have suspended production around the world including Continental, Goodyear, Bridgestone, Pirelli, Cooper Tire, Hankook, Nokian Tyres and others. There was serious reduction in tyre production because of poor demand. There was sharp recovery in some sectors during 2021 and subsequent period. In anticipation of same recovery in tyre demand and to keep ready for uninterrupted supply to overseas buyers, they placed orders for import of natural rubber. All such imports have been made under above mentioned Advance Authorizations. However due to Russia-Ukraine War and inflation issues worldwide, Global markets specifically European markets were adversely impacted which consequently resulted in lower than expected market demand. In addition to the Global Market conditions, Continental informed that, at their end, due to unforeseen technical reasons related to compliance as per EU standards, Continental could not fulfil the committed obligation to lift the bicycle tyres from their company. Currently their export of bicycle nylon tyres is three containers. This level of export will remain till July/August 2024 and after that there will be good increase approximately 70%, that is 5 containers per month in demand. With the present level of export they will not be able to export in extended period of 3months against all the above authorisations. The customer has given assurance that demand will increase in next 6-7 months and they are confident that they will be able to export entire quantity of above licences within extended overall EO period after expiry of 18 months. They have been regularly obtaining advanced licences for natural rubber. In last 5 years they have obtained 64 number advance authorisations and export obligation has been successfully fulfilled in 45 numbers of AAs and rest are in progress. They have never obtained such relaxation in past. If approval is not granted the company will be financially in deep trouble and job of some people will be its take. Although they have met the Pre-import condition, but due to aforesaid circumstances they could not export within stipulated period of 6 months as per condition in Appendix 4 J (9). Hence they are requesting Relaxation of Appendix 4J condition for export within 6 months from the date of import of each bill of entry and

extension of EO period by 18 months from the date of expiry of initial EO period of 18 months.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it noted that the firm has faced difficulty beyond their control. It decided to accede to the request and allowed relaxation of 4 J condition for export within 6 months from the date of import of each bill of entry and EOP extension of 7 Advance Authorizations, Nos. 0511014164 dt 08.08.2022, 0511014430 dt 12.08.2022, 0511014262 dt 24.08.2022, 0511014438 dt 24.08.2022, 0511014457 dt 30.08.2022, 0511020485 dt 18.08.2023 and 0511020799 dt 05.09.2023 for a further period of 12 months from the date of endorsement subject to payment of composition fees as per policy provisions. This shall be the last relaxation to be provided in these cases. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 29 M/s. S B International, Kanpur
F. No. HQRPRCAPPLY00007825AM24
Meeting No. 29AM24 held on 23.02.2024
Subject: To allow EOP extension of Advance Authorization No. 0611000617 dt 02.08.2021.
Applicant Statement: The applicant stated that due to slackness in overseas market due to covid-19, Russia - Ukraine war and now Somalia piracy, they could export till date only 32788 pcs consuming input 15344 kgs out of 21557 kg of total import made , as more than 72% EO has been fulfilled till now. They are recognised export house and have put in hard efforts to procure the orders for the product and tried their best to lure the existing buyers, but because of the very slow outlet of the product, they were unable to complete the required export obligation within the stipulated period. However, they will complete the balance export during the extended period as they do have export orders in hand now. Hence they are requesting to allow six month EOP extension against subject license.

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 of Advance Authorization No. 0611000617 dt 02.08.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kanpur)

Case No. 30 M/s. Exide Industries Limited, Kolkata.
F. No. HQRPRCAPPLY00007820AM24
Meeting No. 30AM24 held on 23.02.2024
Subject: To allow revalidation of DFIA against scrip No. 0211000353 dt 02.03.2021.
Applicant Statement: The applicant stated that subject DFIA remained unutilized within its validity period, in view of the difficulties out of Covid19 induced Country wise LOCK DOWNS announced by the Government as well as by various restrictions imposed by the State Government from time to time. The difficulties where further compounded by lesser movement of containers high freight rates and significant increase in the cost of various Raw material induced the high cost of manufacturing activities, hence the main Raw material Lead and Polypropylene could not be Imported excepting other items. Hence they are requesting to allow one year revalidation of subject DFIA.

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

(Action: Applicant)

Case No. 31 M/s. Toray Kusumgar Advanced Textiles Private Limited, Gujarat.
F. No. HQRPRCAPPLY00007744AM24
Meeting No. 30AM24 held on 23.02.2024
Subject: To allow the applicability of Para 4.12 (vi) on license issued on repeat basis.
Applicant Statement: The applicant stated that they have obtained Advance License for export of Airbag Fabric on repeat basis, however the Norms Committee has re-fixed the norms without considering the fact that the License was issued on repeat basis. They are submitting their request for kind consideration in the PRC committee for re-fixation of adhoc norms on repeat basis in term of Para of Public Notice no. 64 (2015-2020) dated 27.12.2018 & Public Notice No.09/2023 dated 25.04.2023. The policy provisions are very clear that once the norms are fixed it will be valid for 31.03.2026. In the Relevant Public Notice - Public Notice No 64 (2015-2020) dated 27.12.2018 -Norms ratified by any Norms Committee (NC) in the % DGFT on or after 01.04.2015 in respect of any Advance authorization obtained under paragraph 4.07, shall-be valid for the entire period of the Foreign Trade Policy i.e. up to 31.3.2020 or for a period of three years from the date of ratification, whichever is later. Since all decisions of the Norms Committees are available in the form of minutes on the DGFT website, all other applicants of Advance Authorization are also eligible to apply and get their authorizations based on such ratified norms on repeat basis during validity of these norms. Public Notice No. 25 (2015-2020) dated

14.08.2019 -The amended Para 4.12(vi) of HBP 2015-20 to be read as under. Norms ratified by any Norms Committee (NC) in the O/o DGFT on or after 01.04.2015 in respect of any Advance authorization obtained under paragraph 4.07, shall-be valid for the entire period of the Foreign Trade Policy i.e. up to 31.3.2020 or for a period of three years from the date of ratification, whichever is later. Since all decisions of the Norms Committees are available in the form of minutes on the DGFT website, all other applicants of Advance Authorization are also eligible to apply and get their authorizations based on such ratified norms on repeat basis during validity of these norms. This para is not applicable for authorizations applied for items listed under Appendix 4P. Public Notice No. 67/2015-2020, Dated: 31st March, 2020-In para 4.12(vi), the date "31.03.2020", as appearing in the first sentence is substituted by "31.03.2021." Public Notice No.09/2023 dated 25.04.2023-Amendment in para 4.12 (vi) of the HBP 2023. Para 4.12(vi) of the HBP 2023 in respect of Advance Authorization issued under para 4.07 of HBP 2015-2020 has been amended to extend the validity of ad hoc norms ratified from 01.04.2015 upto 31.03.2023, which shall now be valid upto 31.03.2026, for ease of doing business and reduction of transaction cost Policy Circular No 08/2023 dated 27.12.2023-Clarification on the applicability of adhoc norms Attention is drawn towards Para 4.12(vi) of HBP 2023. 2. In this regard it is clarified that valid adhoc norms ratified on or after 01.04.2015 will also be applicable to pending cases/ applications filed under self declaration scheme on or after 01.04.2015 which were filed prior to the application against which ratification of such adhoc norms was done. However, this clarification will not applicable in case of items listed under Appendix 4P for other applicants. This issues with the approval of the Competent Authority Comparative between Airbag fabric & Conventional fabric showing in their request. Hence they are requesting to allow the applicability of Para 4.12 (vi) on license issued on repeat basis.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the case at length. After detailed discussion the Committee did not accede to the request of the firm and decided to reject the case.

(Action: Applicant)

Case No. 32 M/s. Frigorifico Allana Pvt. Ltd, Mumbai.

F. No. HQRPRCAPPLY00007678AM24

Meeting No. 30AM24 held on 23.02.2024

Subject: To allow waiver of procedural requirement as per HBP against Advance Authorisation No. 0310838460 dt 25.09.2020 and No. 0311006268 dt 18.08.2021.

This is a review case of PRC Meeting No.15/AM24 held on 22.09.2023 (case No.14) wherein the Committee reject the case.

Applicant Statement: In this review application the applicant point out that their is not a matter regarding GST exemption availed on 1st import condition, their licenses are issued post 31.01.2019 and remain unaffected by the recent Supreme Court Judgement. Their import item crude Palm Oil falls under Para 4.06 of FTP which requires prior fixation of norms. Due to Covid-19 and delays by food ministry to finalise norms their licenses were issued after 12-13 months of application. Even if they were aware of provisions of first import, they would not have been able to execute the export order given the delay in issuance of license. Also most exports are to SEZ and EOU and thus their genuine error did not cause any shortage of crude palm oil. Hence they are requesting to allow relaxation of Policy on export and import against subject licenses.

Decision: The committee went through the statement made by the firm in its application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**.

(Action: Applicant)

Case No. 33 M/s. Vision Products Private Limited, Gujarat.
F. No. HQRPRCAPPLY00007677AM24
Meeting No. 30AM24 held on 23.02.2024
Subject: Clubbing of three Advance Authorizations, no. 3410045395 dated 28.08.2019, 3410045775 dated 09.01.2020 and 3411000523 dated 03.05.2021.
This is a review case of PRC Meeting No.23/AM24 held on 12.12.2023 (case No.36) wherein the Committee reject the case.
Applicant Statement: In this review application they have stated that they had made request to RA Vadodara for clubbing of these AA but they have rejected their request on the ground that the 3rd authorizations has been issued after more than 18 months from the date of issue of first authorization i.e. 3410045395 dt 28.08.2019. All the three AA export product and import items are common and request for clubbing of these authorizations has been made for regularization purpose. Further the policy provides that the last authorization should be issued within 18 months from the date of issue of first authorization, but in their case, the last authorization has been issued after 65 days more than 18 months. Hence they are requesting to allow clubbing of above said Advance Authorizations.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that it is not a PRC matter. RA may consider the case in terms of Public Notice No. 40/2023 dated 12.02.2024.

(Action: Applicant/ RA-Vadodara)

Case No. 34 M/s. Apollo Industries, Gujarat.

F. No. HQRPRCAPPLY00007746AM24
Meeting No. 30AM24 held on 23.02.2024
Subject: To allow waiver of procedural requirement as per HBP against Advance Authorization No. 5210042823 dt 26.10.2018.
Applicant Statement: The applicant stated that they are manufacturer exporter of BOPP SELF ADHESIVE TAPES/JUMBO ROLLS. They had obtained an Advance Authorisation for export of the above mentioned product and import of the raw materials under SION No. H-51 and we had made the imports. They had made DIRECT EXPORTS for fulfilling the E.O. While exporting for fulfilling the E.O. of this Authorisation (No. 5210042823 dated: 26.10.2018) they did not mention the Authorization number and date in the Shipping Bills and all the consignments were shipped under Duty Drawback scheme by an oversight. However, when they found this mistake, they paid back the duty drawback benefit to the Customs concerned with interest and now wish to include these shipments for E.O. fulfilment. We had already applied for the EODC of this Authorisation to the R.A. Surat, clubbing with another Authorisation of their to adjust the +/- happened in imports and exports quantity in both the Authorisations. This application is pending process with the R.A. As they find that only the PRC can authorize the acceptance of the Shipping Bills exported and presented by them for EODC in such a circumstance in which the consignments where exported under Drawback and not under DEEC (even though the Drawback entitlement had been refunded to the Customs) hence this application. Hence they are requesting to allow waiver of procedural requirement as per HBP against subject license.

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

(Action: Applicant)

Case No. 35 M/s. Aspiring Minds Assessment Private Limited, Gurugram.
F. No. HQRPRCAPPLY00007748AM24
Meeting No. 30AM24 held on 23.02.2024
Subject: To allow revalidation of Nine SEIS.
Applicant Statement: The applicant stated that they the concerned employee handling the tax matters resigned without informing about the issued Scrips, which are now found to be expired. Considering the inadvertent mistake and genuine hardship and loss to the company, they are requesting to allow revalidation of nine SEIS.

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

(Action: Applicant)

Case No. 36 M/s. Kopran Research Laboratories Limited, Mumbai
F. No. HQRPRCAPPLY00007370AM24
Meeting No. 30AM24 held on 23.02.2024
Subject: Revalidation of 2 MEIS Scrip No. (i) 0319323237 dated 28.09.2021 & (ii) 0319321353 dated 27.09.2021.
This is review case of PRC Meeting No.04AM24 held on 26.05.2023 (case No.04) wherein Committee reject the case.
Applicant Statement: The applicant stated that the present representation is being filed seeking revalidation of MEIS scrips which have expired on 26.09.2022 and 27.09.2022 respectively on the ground of unfortunate death of Mr. N.M. Bhora, who was alone handling the imports and MEIS scrips, on 11.05.2021 due to Covid-19. The Company is praying that a sympathetic view be taken in the matter as the inadvertent oversight resulting in lapse of the scrip has happened solely because of disruption in the regular working of the company caused due to the pandemic. During the relevant time, since most of the employees were working from home, Mr. Bohra had carried his files, laptop etc. to his residence and due to his unfortunate death it took the Company some time to retrieve the relevant details and streamline the process. It is only during the internal audit conducted in December, 2022, that the oversight was noticed and the Company, thereafter took immediate steps to redress the same. Hence they are requesting to allow revalidation of MEIS scrip.

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

(Action: Applicant)

Case No. 37 M/s. Sunrise Food Products, Gujarat.
F. No. HQRPRCAPPLY00007339AM24
Meeting No. 30AM24 held on 23.02.2024
Subject: To allow DFIA transferability manually instead of online application.
Applicant Statement: The applicant stated that Mundra Customs allowed to convert their 63 exports shipping bills from drawback scheme to DFIA scheme as per Customs approval on 15/12/2022 from File No. CUS/ASS/AMND/484/2022-EA. They want to apply all 63 converted export shipping bills under DFIA transferability file no. 52da07600093AM23. The firm has informed that they have generated DFIA

transferability APPLICATION NO. ARNDFIATRANS04557625AM24 to utilized all 63 shipping bills under DFIA FILE NO. 52DA07600093AM23 but system does not catch export realization value of INR and USD properly. Therefore we approached to DGFT but they have not received solution from their end. Hence they are requesting to allow DFIA transferability manually instead of online application.

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

(Action: Applicant)

Case No.38 M/s.DM South India Hospitality Private Limited, New Delhi
F. No. HQRPRCAPPLY00006456AM24
Meeting No. 30AM24 held on 23.02.2024
Subject: To allow EOP extension of EPCG Authorisations, No. 0530149962 dt 01.10.2009, 0530150636 dt 14.12.2009, 0530151878 dt 23.04.2010, 0530151879 dt 23.04.2010, 0530154478 dt 07.01.2011, 0530151332 dt 22.02.2010, 0530151638 dt 29.03.2010, 0530151877 dt 23.04.2010 and 0530153031 dt 10.08.2010.
Applicant Statement: The applicant stated that they had obtained fifty eight different EPCG authorizations in the period between 2009-2013 under the EPCG Scheme under the FTP to import various capital goods to be installed at its hotel project and provide world class services to its guests, including foreign guests. After surrendering three authorization as being unutilized within their respective export obligation period they successfully redeemed forty authorizations. They have filed for redemption of six further authorizations which applications are pending consideration and are the subject of a separate representation. Only these nine authorizations are pending redemption. The deemed discharge of EO under the nine authorizations mentioned above without composition fee/customs duty or interest here on. Deemed extension of the EOP to fulfill the EO over a reasonable period using foreign exchange earned subsequent to the EOP. Clarifications regarding certain reliefs provided to the hospitality industry, on account of enduring economic hardship as a consequence of the measures under during the Covid-19 pandemic. Hence they are requesting to allow EOP extension against subject EPCG Authorizations.

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

(Action: Applicant)

Case No.39 M/s. Hi Tech International, Ludhiana.
F. No. HQRPRCAPPLY00007750AM24
Meeting No. 30AM24 held on 23.02.2024
Subject: To allow revalidation of Advance Authorization No.3011000726 dt 10.06.2021.
Applicant Statement: The applicant stated that they have been issued the above mentioned Advance licenses and at the time of the issuance of these licenses they had mentioned grade of Raw Material items. The Grade mentioned in import items was only made by the Reliance Industries Limited. So, they approached the Reliance Team for the best rates under deemed export, but their prices were so high. So, neither they could purchase the import items from reliance industries and nor from any other party in India as the grade was only made by the Reliance Industries. After that they had given request to the Addl. DGFT Ludhiana for the amendment in Grade of these Advance Licenses. When they got licenses amended, there was a limited time for importing the goods because then they want to import from other countries which requires some time. Hence they are requesting to allow revalidation of above mentioned authorization.

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

(Action: Applicant)

Case No. 40 M/s. Theon Pharmaceuticals Limited, Panchkula, Haryana.
F. No. HQRPRCAPPLY00007849AM24
Meeting No.30AM24 held on 23.02.2024
Subject: To allow EOP extension of Advance Authorization No. 3011000568 dt 05.05.2021.
Applicant Statement: The applicant stated that due to unavoidable circumstances the buyer cancel the order of balance quantity. The export validation of Advance Authorization in 05.04.2023. The unutilized imported material under this license is lying with them. They did their best efforts to obtain the order within the validity of AA but all the effort are in vein. Hence they are requesting to allow EOP extension against subject authorization.

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 of Advance Authorization No. 3011000568 dt 05.05.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 41 M/s. Surya Golds Private Limited, Mumbai.
F. No. HQRPRCAPPLY00007836AM24
Meeting No. 30AM24 held on 23.02.2024
Subject: To allow condonation of delay in submission of clubbing of EPCG Licenses.
Applicant Statement: The applicant stated that they have availed five EPCG Licences and completed the combined EOP of the Licences. EPCG Licence No. 0330026585, 0330026586, 0330028602, 0330029538 & 0330029857. Their request to the EPCG Committee has not considered plea for condonation of delay in submission of EODC application. As per the drafting of the policy, the clubbing application should have been submitted on or before expiry of EOP, however they have submitted the clubbing application on 18.03.2019. The policy para pertaining to clubbing read as Para 5.18.5 of HBP 2009-2014 stipulated that No clubbing would be permitted after expiry of EOP. However this was amended in HBP 2015-2020 under Para 5.27 (f) as Clubbing would be permitted only during valid EOP including extended period, if any & further in HBP 2023 onwards as Clubbing would be permitted during valid EOP including extended period, if any. However, clubbing in case of all authorisations where EO period is over may be allowed for regularisation purposes provided they have been issued under same policy period. In many cases the Committee decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow clubbing with a condition that all the exports covered under clubbing shall be exported within the last day of the EO period of first license OR last day of EO period of two authorization whichever is less. It is very clear that the EODC & clubbing application can be made only after the expiry of EO period. The intent of Para 5.18.5 is that exports have be done within the EOP, the RA & EPCG Committee are interpreting that the submission has to be within the EOP, which is not the case. Hence they are requesting to allow condone the delay in submission of EODC application and allow redemption of Licences wherein they have completed total EO within the valid EOP of each Licence.

<u>**Decision:**</u> The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. After detailed discussion it was decided to refer to PC-5 for providing detailed comments on the grounds raised by the applicant to facilitate suitable decision regarding the request for relaxation. Thereafter the case may be brought back again before PRC for a decision.

(Action: Applicant/PRC/PC-5)

Case No. 42 M/s. Toray Kusumgar Advance Textile Private Limited, Gujarat

F. No. HQRPRCAPPLY00007827AM24

Meeting No. 30AM24 held on 23.02.2024

Subject: To allow clubbing and closure of Advance Authorizations, Nos. 5211000070 dt 24.12.2020 & 5211001172 dt 16.08.2021.

Applicant Statement: The applicant stated that they have availed two licences for same export & import item, there is a shortfall in one licence and excess exports in another licence. The compliance of Para 4.36 of HBP- Condition: Only such authorizations shall be clubbed which have been issued within 24 months from the date of issue of earliest authorization that is sought to be clubbed, whether such authorisations are valid or not. Their authorisation are issued within 10 months of earliest authorisation. This is further subject to condition that upon clubbing only imports made within 30 months from the date of issue of earliest authorization shall be considered. Imports are made within 30 months from the date of earliest authorisation. Any imports made beyond 30 months of earliest authorisation shall be regularized under Para 4.49 of the HBP. No Imports made beyond 30 months. Hence they are requesting to allow Clubbing and closure of Advance Authorization Nos.52111000070 dt 24.12.2020 & 5211000072 dt 16.08.2021.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that it is not a PRC matter. Applicant may apply to the RA which may consider the case in terms of existing provisions.

(Action: Applicant/ RA-Surat)

Case No. 43 M/s. Dishman Pharmaceuticals and Chemicals Limited, Ahmedabad.

F. No. HQRPRCAPPLY00007879AM24

Meeting No. 30AM24 held on 23.02.2024

Subject: To allow MEIS benefit for the FY 2015-16-Oral Order dated 17.01.2024 of Hon'ble High Court of Gujarat in SCA No.7198 of 2022 – Dishman Carbogen Amics Ltd.

Applicant Statement: The applicant stated that they have applied MEIS applications for F.Y.2015-16 but due to technical glitches on DGFT portal system could not proceed the same. However, they have filed a writ petition to Hon'ble Gujarat High Court and the High court gave the order for made a fresh representation to PRC within two weeks. They are seeking relaxation under the MEIS scheme from the requirements as stated in para 3.01 (b) and 3.15 of HBP and a direction to the concerned RA that manual applications for MEIS should be accepted without imposing late cut as the applicant had already attempted filling of the MEIS application within the prescribed time limits or the facility to file online application should be accepted without imposing late cut. The communication dated 19.02.2024 from RA was seen informing that the Hon'ble High Court has passed Oral Order dated 14.02.2024 wherein the Hon'ble High Court has ordered the petitioner to approach again to the respondent number 3 with representation to be made within a period of 2 weeks with all the details of eligibility of the ITC HS code/ country of export for the goods exported by the petitioner so as to avail the benefit of MEIS. It is also directed that the respondent authorities may consider such aspect and pass a fresh order within a period of 4 weeks from the date of receipt of such representation.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. After detailed discussion, the Committee taking under consideration the representation submitted by the firm in pursuance of the Hon'ble High Court's Order, decided to refer the case to PC-3 Division for resolution.

(Action: Applicant/ PC-3 Division)

Case No.44 M/s. Pro Labels Private Limited, NOIDA.
F. No. HQRPRCAPPLY00007869AM24
Meeting No.30AM24 held on 23.02.2024
Subject: To allow EOP extension EPCG License No. 0530161240 dt 19.07.2013
This is review case of PRC Meeting No.27/AM24 held on 24.01.2024 (case No.02) wherein Committee allowed consideration of partial export already made within valid EOP of paper-made labels for discharge of EODC against EPCG Authorization No.0530161240 dt 19.07.2013.

Applicant Statement: In this review application the applicant stated that the unit came into operation in October 2013. But the outbreak of Covid-19 pandemic in March 2020 halted all exports as there was global lock down. Another major constraint has been the awareness and ban on plastic items across globe since the year 2016. Their EPCG license has been issued for export of Printed Plastic Labels and this is a major obstacle to export in this scenario. They have tried and managed to export during these years but with the Notification by Govt. of India in August 2021 to ban single use plastic as per the resolution passed in United Nations Environment Assembly in 2019, it is getting tough to export the printed plastic labels. The plastic ban is being initiated in India, around 60 countries have already banned single-use plastic fully or partially in their countries. Meanwhile, they have been exploring overseas market for exports and exported paper made labels to 1.0 Lac dollar with this EPCG endorsement. They have opportunity to explore exports. Due to above mentioned reasons, coupled with the rise of disruption of pandemic, they have requested for more time to complete export obligation. They need to materialise the export orders if they get extension at lease for two years further till 31st March 2025.They also stated that they have managed to export paper labels for a certain value with this EPCG endorsement and request that the said export may also be counted towards fulfilment of export obligation. But the export of paper labels are initiated between 2021 to 2024 after the EO period, by virtue of which the decision of PRC could not be applied. If the decision of PRC can be amended to allow consideration of the partial export already made after the valid EO period within 31st March 2024 of paper made labels for discharge of EODC against EPCG Authorization no. 0530161240 dated 19.07.2013. Then it will be worthy and also they can avail the amnesty scheme as directed by the committee.

Decision: The Committee reviewed its earlier decision taken in PRC meeting No. 27AM24 held on 24.01.2024. After detailed discussion, the Committee decided to extend the export obligation period till 29.2.2024 on payment of 2% composition fee on the quantum of exports of Paper made labels, made during this extended period granted by PRC. Applicant shall regularise the case under Amnesty scheme before 31.3.2024 for the balance unfulfilled EO.

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