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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting held on 15.02.2024 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 29/AM24 held on 15.02.2024

The following members were present in the meeting:

1. Shri S.B.S. Reddy Addl.DGFT
2. Shri Hardeep Singh Addl.DGFT
3. Shri Anil Aggarwal Addl.DGFT
4. Dr. S.K. Bansal Addl. DGFT
5. Shri S.C. Agarwal Addl. 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 decision taken on the individual cases are as under:-

Case.No.	Name of the firm
1.	M/s. Whitelotus Industries Limited
2.	M/s. Esquire Multiplast Private Limited
3.	M/s. Blue Breeze Enterprises
4.	M/s. Sara Sae Private Limited
5.	M/s. Simplex Chemopack Private Limited
6.	M/s. AL Jain Jewellery
7.	M/s. Karamtara Engineering Private Limited
8.	M/s. Rajiv Plastic Private Limited
9.	M/s. Aba Apparel
10.	M/s. Stitchwell Garments
11.	M/s. Apollo Industries
12.	M/s. AVT MCCormick Ingredients Private Limited
13.	M/s. Ajinkya Chemtech Private Limited
14.	M/s. Kedar Metals Private Limited
15.	M/s. Alok Industries Limited

16.	M/s. Salzer Electronics Limited
17.	M/s. Varun Beverage Limited
18.	M/s. Rohan Industries
19.	M/s. Rohan Industries
20.	M/s. Uviraj Global Private Limited
21.	M/s. Biltube Industries Limited
22.	M/s. Cytech Coatings Private Limited
23.	M/s. Universal Heat Exchangers Limited
24.	M/s. Transasia Bio-Medicals Limited
25.	M/s. Shiv Shakti Embroideries Private Limited
26.	M/s. Cytech Coatings Private Limited
27.	M/s. Saga Lifesciences Limited
28.	M/s. Maxop Engineering Company Private Limited
29.	M/s. VK Tyre India Limited
30.	M/s. TarunTexitles
31.	M/s. Mayedass International
32.	M/s. VishindasHolaram Private Limited
33.	M/s. Takshasila Healthcare and Research Service Private Limited
34.	M/s. CallisonsFlavors (India) Private Limited
35.	M/s. Megha Investment Pvt Ltd
36.	M/s. Privi Exports Private Limited
37.	M/s. GKPS Exports Private Limited
38.	M/s. Metaforge Engineering (India) Private Limited
39.	M/s. ChampaPurie-Chem Industries
40.	M/s. MisTexfab Private Limited
41.	M/s Fresenius Kabi Oncology Limited
42.	M/s Opera Global Private Limited
43.	M/s. Privi Exports Private Limited
44.	M/s. Greenleaf Extractions Private Limited
45.	M/s. Sara Sae Private Limited
46.	M/s. ONGC Petro Additions Limited
47.	M/s. Bajaj Auto Limited
48.	M/s. BAJAJ AUTO LIMITED.
49.	M/s. Visual Aids Centre
50.	M/s. Pagariya Food Products Private Limited
51.	M/s. Steril-Gene Life Sciences Private Limited
52.	M/s. Nishant Export
53.	M/s. Arcelormittal Nippon Steel India Limited
54.	M/s. Vedanta Limited
55.	M/s. Wellknown Polyesters Limited
56.	M/s. Puneet Syntex Private Limited
57.	M/s. AB Mauri India Private Limited.

Case No.01 **M/s. Whitelotus Industries Limited, Surat, Gujarat.**
F.No. HQRPRCAPPLY00007253AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow revalidation of Advance Authorization No. 5210043580 dated 28.10.2020.

Applicant Statement: The applicant stated that they could not import the allowed quantity of Raw material within the validity period of 1 year, i.e. 27.10.2021 and they had applied for extension and the same has been granted extended import validity period by 1 year, i.e. 28.10.2022. But within this extension period they managed to import the allowed quantity of Polyester Film but unfortunately, they could not import the balance quantity of Granules in time and the extended import validity period has already expired. They could not import of balance quantity of Granule due to amended authorization is not reflect on custom site. Thereafter, they filed complaint in DGFT helpdesk on 06.06.2023 and 12.06.2023 but till date authorization is not reflect on custom and their amended authorization is expired. Hence they are requesting to allow six month revalidation against subject authorization.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and decided to refer the case to EGTF Division for examination. Thereafter, the case may be brought back before PRC for a decision.

(Action: Applicant/ EGTF Division)

Case No.02 **M/s. Esquire Multiplast Private Limited, Kerala.**
F.No. HQRPRCAPPLY00007254AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow revalidation of Advance Authorization No. 1011000088 dated 16.02.2021.

Applicant Statement: The applicant stated that they have been granted this authorization on SION basis for import of Polypropylene granules against export of Article made out of polypropylene (Assorted House Hold Plastic Articles under SION No: H30 by RA Cochin. They have opted prior export options and after completing export obligation, obtained pro-rata enhancement of qty and value with bond waiver and revalidation up to 16.02.2023 for completing the import entitled based on the actual exports made. Due to price fluctuation and un-presidential financial difficulties, they could complete only 36.89% of actual import eligibility within the validity period of this authorization. As per the amended authorization they are eligible to import balance qty of polypropylene 254.002 MT. Hence they are requesting to allow six months revalidation against subject authorization.

Decision: The Committee went through the statement 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. 03 **M/s. Blue Breeze Enterprises, Tamil Nadu.**
F.No. HQRPRCAPPLY00007256AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow EOP extension of Advance Authorization No. 3210079344 dated 10.01.2020.

Applicant Statement: The applicant stated that they have obtained the advance authorisation to import sequence knitted fabrics from china duty free for exporting knitted garments as per buyer's requirement and purchase orders. Due to covid issues they were facing pandemic lockdown situation throughout the year 2020 and 2021 and also buyers has postponed the order to the next season, so that they are unable to utilize this customised fabric in past years. Aftermath effect of business problem they could not secure any orders for exporting the garment using the left over duty free imported fabrics under above advance authorisation. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the statement 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.04 **M/s. Sara Sae Private Limited, Dehradun.**
F.No. HQRPRCAPPLY00007277AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow EOP extension of Advance Authorization No. 6110001555 dated 18.10.2018.

Applicant Statement: The applicant stated that they were unable to export the goods as soon as the customer required due to the oil business downturn and the Corona pandemic prevented from exporting the goods on time as requested by the customer, and as a result of the delay, the customer put the order on hold. Now the customer has updated the order and advised us to export within the time. The export obligation period was expired on 17.09.2019, due to Corona disaster, DGFT relaxation to the exporter as per the Public Notice No.67/2015-2020, dated 31.03.2020: Export obligation is deemed to be automatically extended for six months from the date of expiry. As per Notification No.28/2015-20, Dated 23.09.2021, whereas original and extended export obligation period was expired during the period between 01.08.2020 and 31.07.2021, the export obligation period would be extended till 31.12.2021 without composition fees. The export obligation period was automatically extended up to 31.12.2021. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the statement 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.05 **M/s. Simplex Chemopack Private Limited, Nagpur,**
Maharashtra
F.No. HQRPRCAPPLY00007278AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow revalidation of Advance Authorization No. 5010002283 dated 03.06.2016.

This is a review case of PRC Meeting No.07/AM23 held on 21.06.2022 (Case No.27) wherein Committee rejected the case.
Applicant Statement: The applicant stated that this is the third PRC request against this licence. In both the previous PRC meetings the committee has mentioned that they have not found any merit in the request of the firm. They had no kind of control on the events that have lead to this grave situation in this case. As mentioned in detailed in previous requests there was a data transmission error from DGFT to ICE gate. This problem is completely out of their control and despite that they have made all efforts in following up with every department that they have been asked to consult with. They have had complete faith in the system and with a huge hope they have approached PRC for redressal of grievance caused by the error in data transmission between two departments, because of which they were not able to perform as per the guidelines of the licence. But in both the previous occasions they have faced disappointment as PRC has not found any merit in the case. In this particular licence alone the CIF value of imports that they have not utilized is upto 2289100 lakh dollars and the duty that they will save under the advance licence is upto Rs. 43171968/- Cr. Because of a simple data transmission error between two

departments they are at the risk of losing Rs. 43171968/- crore without any fault of ours. This will be a huge financial burden on the company. Hence they are requesting to allow revalidation of the above mentioned 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.06 **M/s. AL Jain Jewellery, New Delhi**
F.No. HQRPRCAPPLY00004581AM23
Meeting No.29/AM24 held on 15.02.2024

Subject: To allow replenishment of gold sold at international exhibition.

Applicant Statement: The applicant stated they had participated in international exhibitions and sold 10358.587 gms of gold jewellery of .995 fineness at time of export international rate of gold was us$ 1704.24 on which they achieved a value addition of 7.50%. However, at time of taking replenishment the international cost of gold had gone upto us$ 1879.00 and as such the value addition went below 7%. As per para 4.67 of HBP they had fulfilled the criteria of achieving 7% value addition at time of export but at time of replenishment if the notional value addition went below 7% due to increase in gold value they should not be barred from taking replenishment of gold as the value addition required by HBP at time of exports was duly achieved. Moreover, in appendix 40 which is issued by GJEPC for claiming replenishment in column 16 it clearly states that value addition is to be achieved with respect to cost of gold and it specifically leaves out the value of studdings while working out value addition. If that be so value addition will work out to more than 7%. But the nominated agencies and GJEPC do not take cognizance of the words mentioned in s.no 16 of appendix 40 and insist on value addition on gold and studding an interpretation against the language of appendix 40. Hence they are requesting to allow Replenishment of gold sold at international exhibition.
Comments of PC-4 were seen.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case. Accordingly, the Committee decided to accede to the request to relax the provision of value addition and allowed a further period of 45 days from date of uploading of minutes to approach the nominated agencies for replenishment of gold for gold jewellery sold at international exhibition.

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

Case No. 07 **M/s. Karamtara Engineering Private Limited, Mumbai**
F.No. HQRPRCAPPLY00007219AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow revalidation of DFIA No. 0311017952 dt 18.09.2022, 0311017983 dt 10.09.2022, 0311018212 dt 27.09.2022 and 0311018417 dt 07.10.2022.

Applicant Statement: The applicant stated that they had been issued the DFIA Authorisations by DGFT Regional Authority at Mumbai.As the aforesaid DFIA Authorisations have been issued on Post Export Basis. As an underlying principle of procuring inputs Indigenously wherever possible to encourage Local manufacturing, they sought to procure the input Unwrought Zinc from Indigenous supplier M/s. Hindustan Zinc Limited against the aforesaid 4 DFIA Authorisations by Invalidation of the input Item Unwrought Zinc for Direct Physical Imports. Though they have received partial quantity of supplies against Invalidation Letters from Indigenous supplier, eventually due to some technical issues in their Debari Plant (Unit of Indigenous supplier mentioned in the Invalidation Letters issued by DGFT Regional Authority at Mumbai) M/s Hindustan Zinc Limited were not in a position to supply High Grade Unwrought Zinc as required by the company. Hence they are requesting to allow revalidation of the above mentioned DFIAs.

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. Rajiv Plastic Private Limited, Mumbai.**
F.No. HQRPRCAPPLY00007218AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow revalidation of DFIA No. 0311007428 dated 02.10.2021.

Applicant Statement: The applicant stated that due to a technical fault, they have been encountering discrepancy in the value and quantity specified in the authorization and also in licence transfer to customs. This issue was highlighted number of times to regional authorities in personal meeting but solution has been elusive. Finally, matter was escalated to DGFT, Delhi who was kind enough to immediately refer it to Addl. DGFT who interacted with NIC, Delhi and RA, Mumbai to resolve the issue. Following that initiative in about 45 days the technical issue got resolved. However, in the intervening period the said licence has expired. To mitigate the impact on their business, they requested revalidation of the expired authorization for a period of six months. Hence they are requesting to allow six months revalidation against subject authorization.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. The Committee decided to defer the case and call for complete documents from the applicant in support of contentions made in the application. Thereafter the case may be brought back before PRC for a decision.

(Action: Applicant)

Case No.09 M/s. Aba Apparel, Kerala.
F.No. HQRPRCAPPLY00007222AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow EOP extension of Advance Authorization No. 1011000036 dated 30.12.2020.

Applicant Statement: The applicant stated that the export was planned from Cochin Port as in earlier cases. The Steamer Agents have informed them that there would be delay in calling of vessels at Cochin Port and hence they were exploring the possibility of shipping from Chennai Port. On contacting the Steamer Agents for availability of vessels from Chennai, they were informed that the calling of vessels are very uncertain because of the Red Sea Episode. It was informed to them that the recent attach on ships at Red Sea by Houthis has disrupted wider International Trade and hence they cannot promise any specific date for sailing of vessels from Chennai. In view of the above situation they would not be able to fulfil the EO before 31.12.2023. Hence they are requesting to allow six month EOP extension against subject authorization.

Decision: The Committee examined the case in details and in view of the justification provided by the firm, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 1011000036 dated 30.12.2020 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-Cochin)

Case No.10 M/s. Stitchwell Garments, Ahmadabad.
F.No. HQRPRCAPPLY00007223AM24
Meeting No.29/AM24 held on 15.02.2024

Subject: To allow revalidation of DFIA No. 0811006928 dated 04.01.2023.
Applicant Statement: The applicant stated that they are manufacturer exporter of Bed sheets and other textile Articles and are availing export benefits under DFIA Scheme. They obtained DFIA Authorization No.0811006928 Dt. 04/01/2023 for CIF Value Rs. 7945953.25 Euro: 95676.74 for the export item Polyester Bed sheets with Import Item Polyester or Dyed fabrics 75 GSM under SION NO-J/316. They are regularly importing the input item from Lincraft Australia PTY LTD- 60 FULTON DRIVE, DERRIMUT, CVICTORIA 3030, Australia they kept this authorization for clearance of one of import consignment which was ordered earlier. But on 5th October 23, 2023, the Party informed them, that, they are not able to supply the import item for 4 to 5 months due to shifting warehouse and office from current place to new place. The Authorization expired on 04/01/2024. Hence they are requesting to allow six month revalidation against 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.11 M/s. Apollo Industries, Valsad, Gujarat
F.No. HQRPRCAPPLY00007225AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow revalidation of Advance Authorization no. 5211001733 dated 17.12.2021.

Applicant Statement: The applicant stated that the E.O. related to the above Authorisation has been fulfilled with the bulk quantity of some of the input items remaining un-imported. Even though they had obtained a Revalidation for one year from the R.A., due to certain un-avoidable reasons including inadequate supply connections and monetary matters they could not make the imports in the extended period also. However, under some favourable situation which has arisen, now for the imports, they are confident enough to complete the imports within the six months period. They have fulfilled the exports 100%. Approximately 62.80% or 300 M.T. of the main input i.e. BOPP film has been imported the balance 179 M.T. is yet to be imported. Sl. No. 2 i.e., Butyl Acrylate have been imported partially i.e., 87 M.T. is remaining to be imported. Import item Sl. No. 3 and 4 are entirely not imported. Hence they are requesting to allow revalidation of above mentioned 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.12 M/s. AVT Mccormick Ingredients Private Limited, Kerala.
F.No. HQRPRCAPPLY00007239AM24
Meeting No.29/AM24 held on 15.02.2024

Subject: To allow relaxation of time limit for filing of TMA application for the quarter ended 30.06.2019 and 30.09.2019.

This is a review of PRC Meeting No.18/AM24 held on 20.10.2023 (Case No.24) wherein Committee rejected the case.
Applicant Statement: In this review application the applicant stated that despite their detailed representation duly supported by documentary evidences, PRC rejected their request for reasons unexplained. Being a matter of prime export promotional assistance by the government and having already factored the same while pricing the export shipments, reject of their TMA claims shall impart a huge financial liability for their company, including working capital inadequacies and other costs, amidst the current struggle for survival in the international market and hence this request. Their regional export promotion council, FIEO, Cochin is very much aware of the Covid-19 lockdown that prevailed in their state during the delay condonation period requested and hence, as a member of FIEO, they have also represented their genuine hardship to FIEO regional authority at Cochin. Hence they are requesting to allow Relaxation of time limit for filing of TMA application for the quarter ended 30.06.2019 and 30.09.2019.

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.13 M/s. Ajinkya Chemtech Private Limited, Pune
F.No. HQRPRCAPPLY00007238AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To Allow MEIS Benefit against time-barred shipping bills Nos.7284633 and 7286371.

Applicant Statement: The applicant stated that MEIS File No: 31/21/090/84494/AM17 Dtd.14.02.2017 they had applied for MEIS Scrip duty credit Rs.1,65,328/- but at actual they received scrip Rs.72,141/-.The entitlement against SB No. 7286371 Dtd 26.04.2017 for Rs. 93,187/- not received regarding this issue Jt.DGFT has cancelled their application & asked them reapply MEIS Application. They are unable to apply because those SB shows utilised .They sent request letter to DGFT many times that remove the status utilized of those shipping bills release the SB asap. They also raised ticket to Delhi HQ but their issue is not resolved. Hence they are requesting to allow MEIS benefits against above mentioned SBs.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its resolution.

(Action: Applicant/PC-3 division)

Case No.14 **M/s. Kedar Metals Private Limited, Mumbai**
F.No. HQRPRCAPPLY00007301AM24
Meeting No.29/AM24 held on 15.02.2024

Subject: To allow EOP extension and Waiver of procedural requirement as per HBP against Advance Authorization No. 0310839065 dt 22.10.2020, 0311000016 dt 03.12.2020, 0311001636 dt 12.02.2021 and 0311003822 dt 15.05.2021.

Applicant Statement: The applicant stated that they are a One-star Export house company dealing in lead oxides. They regularly export under Advance authorization & getting the Redemption/EODC certificate regularly. They have completed their Export obligation & submitted following AA for Redemption/EODC. They received the deficiency letter to pay penalty for shortfall in value addition in terms of para 4.49 of HPB. The margin in export product is already very low & unfortunately due to high prices of raw material in international market & high exchange rate they were unable to maintain the required value addition as per FTP. The penalty as per 4.49 of HBP will cause them huge financial loss. Hence they are requesting to allow six months EOP extension to get the required value addition by exporting additional quantity against subject authorizations.

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 Authorizations No. 0310839065 dt 22.10.2020, 0311000016 dt 03.12.2020, 0311001636 dt 12.02.2021 and 0311003822 dt 15.05.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions for making additional exports which may be counted for value addition purpose. 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.15 **M/s. Alok Industries Limited, Mumbai**
F.No. HQRPRCAPPLY00007304AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow EOP Extension against Advance Authorization No. 0310802053 dated 27.01.2016.

Applicant Statement: The applicant stated that subject authorization issued to the company, prior to it going under NCLT process, there was an obligation to export 12117.141 MT of polyester Texturized Yarn (PTY). Till now after taking the extension in EO they have exported 8486 MT of the product, which is more than 70% of the total obligation. The extended EOP expired on 3rd March, 2024 and the balance obligation required to be fulfilled in 3631 MT. To execute orders, they required approximately 154 containers of different sizes. However, due to ongoing shipping crisis in Red Sea they could only get booking for 35 containers. The freight charges for other destinations in Middle-East and southern Europe have also increased similarly. Ever since 2012-13, the financial position of the company was precarious and there were several revival plans attempted by the financial lenders with respect fo the company, without much success. On 18th July, 2017 the Hon'ble NCLT, Ahmadabad pursuant to an application by the SBI, passed an order for initiating the CIRP of their company in accordance and under the provision of the Insolvency and Bankruptcy Code, 2016. NCLT approved the Resolution Plan of Reliance Industries Ltd., JM Financial Asset Reconstruction Company Ltd and JM Finance ARC March, 2018 – Trust (Collectively referred to as the "Resolution Applicants") . The company has yet not stabilized fully and operations are gradually moving towards achieving optimal levels. It therefore follows that no payment was actually due and payable to the DGFT in respect of the AA mentioned above, despite the non fulfilment. Hence they are requesting to allow relaxation of policy under para 2.59 of FTP and grant EOP extension up to 3rd June, 2024.

<u>**Decision:**</u> The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee noted the applicant has faced difficulty beyond their control. Accordingly, it was decided to allow EOP extension of Advance Authorization No. 0310802053 dated 27.01.2016 for a further period up to 90 days from date of endorsement, subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.16 **M/s. Salzer Electronics Limited, Coimbatore,**
F.No. HQRPRCAPPLY00003266AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow Amendment from Customs Notification 21/2015 Cus dt.01.04.2015 (Deemed Exports) to 21/2023 dt.01.04.2023 (Physical Exports) in Advance Authorization No. 3211004547 dated 14.03.2023.

Applicant Statement: The applicant stated that they have obtained the above said Advance Authorisations for deemed Exports under Customs Notification 21/2015 Cus dt.01.04.2015 issued by JDGFT, Coimbatore for Import of CRGO Steel, the same had been purchased by them under Bill of Entries No. 5079983 dt.16.03.23 for manufacture of Transformers as a Export Product. At this Juncture, Deemed Exporters has cancelled by their Purchase Orders (PO). The same Export Product were required by another Foreign Customers and new foreign customers placed their orders. Now it has to be exported as Physical export to the customers. Since, they have to approached JDGFT, Coimbatore, for Amending the Notifications, based on their advise and have raised ticket through DGFT HELP DESK requesting to release Freeze Notification Numbers for changing the existing Customs Notification 21/2015 Cus 2015 dt.01.04.2015 (Deemed Export) to New Notification such as 21/2023 Cus dt.01.04.2023 (Physical Export). RA replied that as per the process you can amend only those fields which are editable. Hence they are requesting to issue suitable order for Amending of Existing Notification 21/2015 Cus 2015 dt.01.04.2015 (Deemed Export) to New Notification such as 21/2023 Cus dt.01.04.2023 (Physical Export).

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 allowed consideration of deemed export and/or physical export against Advance Authorization no. 3211004547 dated 14.03.2023 for EO fulfilment, irrespective of whether the Notification endorsed was for deemed export or physical export. This is subject to the condition that exemption of anti dumping duty has not been obtained. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.
It was also decided to refer the matter to EGTF for considering provision to allow amendment of Notification Number in such cases.

(Action: Applicant/RA- Coimbatore/EGTF)

Case No.17 **M/s. Varun Beverage Limited, New Delhi**
F.No.HQRPRCAPPLY00007245AM24

Meeting No.29/AM24 held on 15.02.2024

Subject: Request for removal/wave off of average export obligation condition and incorporation of alternate export product under EPCG Authorization No. 0530169088 dated 06.12.2016.

Applicant Statement: The applicant stated that they obtained EPCG Authorization no. 0530169088 dtd. 06.12.2016 to import Complete Production Line for manufacturing Crown Caps/ Corks to manufacture and export Crown Caps for PepsiCo Glass Bottles to various countries like Nepal, Morocco, Mauritius, Zambia, Sri Lanka etc. At the time of issuance of EPCG authorization, an Average E.O. of Rs. 7,33,21,743/- was imposed on the basis of Past three years exports made by the Company along with a specific EO of Rs. 16.26 Cr (on proportionate duty saved value) . At the time of applying EPCG Authorization they had export orders and export projections to export Crown Caps for Pepsi Glass bottles, on the basis of which they opted for taking EPCG Authorization and accordingly imported the plant for manufacturing of the same, however their export performance kept declining until year 2022-2023 and by 2023 the export of Crown caps for Pepsi Glass Bottles, totally stopped due to discontinuation/ obsolescence of use of glass bottles in the beverages (Pepsi). The Complete Production line for manufacturing of Crown Caps, is product specific and cannot be used for any other purpose, hence the machine could not be used to manufacture any other similar product. Export of Crown Caps declined drastically during 2020-2021 and during other years also the exports did not have any positive growth, on the contrary it kept declining and by the FY 2023-2024 it totally collapsed. In such a situation of decline in export figures during the entire export obligation period it could not be possible for them to maintain even Average E.O. of Rs. 7,33,21,743/- every year and in addition fulfil Specific Export Obligation of Rs. 16.26 Cr (on proportionate duty saved value) . Hence they are requesting to allow wave off the Average E.O. condition from the above EPCG Authorization and allow them to fulfil only Specific Export obligation within a period of 6 years and also allow incorporation of alternate export product being manufactured by their Company for the purpose of E.O. fulfilment in the EPCG Authorization 0530169088 dtd. 06.12.2016.

Decision: 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 allow the firm to add alternative export product being manufactured by their company to complete their Export Obligations w.e.f 1/4/2020 against EPCG Authorization No. 0530169088 dated 06.12.2016. The existing AEO will be waived with effect from 01.04.2020. The AEO of the newly added product will be calculated on the basis of the export of the new product for 3 years preceding 1/4/2020. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No.18 **M/s. Rohan Industries, Alwar, Rajasthan.**
F.No.HQRPRCAPPLY00007294AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow extension in EOP against Advance Authorization No. 1311000682 dated 22.10.2021.

Applicant Statement: The applicant stated thatthey have availed Advance Licence No 1311000682 dated 22.10.2021 and their EOP was valid upto 22.10.2023, they could not complete Export Obligation as their unit was in banks possession. Due to adverse financial situation the bank took over the possession of their manufacturing unit. After extensive efforts, the Court of Presiding Officer, Debts Recovery Tribunal, Jaipur finally issued an order dated 02.11.2023 to maintain status quo. They are now handed over unit back & are now in a situation to fulfil balance export obligation. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 1311000682 dated 22.10.2021 for a further period of 6 months from the date of endorsement, subject to payment of composition fee 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-Jaipur)

Case No.19 **M/s. Rohan Industries, Alwar, Rajasthan.**
F.No.HQRPRCAPPLY00007293AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow EOP Extension against Advance Authorization No. 1310049485 dated 26.12.2019.

Applicant Statement: The applicant stated that they have availed Advance Licence No 1310049485 dated 26.12.2019 and their EOP was valid upto 31.12.2023, they could not complete Export Obligation as their unit was in banks possession. Due to adverse financial situation the bank took over the possession of their manufacturing unit. After extensive efforts, the Court of Presiding Officer, Debts Recovery Tribunal, Jaipur finally issued an order dated 02.11.2023 to maintain status quo. They are now handed over unit back & are now in a situation to fulfil balance export obligation. Hence they are requesting to allow EOP extension against subject authorization.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion, the Committee took under consideration the order of the Debts Recovery Tribunal, Jaipur and noted the applicant has faced difficulty beyond their control due to litigation. Accordingly, it was decided to allow EOP extension of Advance Authorization No. 1310049485 dated 26.12.2019 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-Jaipur)

Case No.20 **M/s. Uviraj Global Private Limited, Kanpur.**
F.No.HQRPRCAPPLY00007300AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow EOP Extension against Advance Authorization No. 0611000490 dated 17.06.2021.

Applicant Statement: The applicant stated that since the input qty.83800 pcs metal fittings supplied free of cost by the particular buyer for exclusive export of product to them. Till date they have exported qty. 69000pcs and balance to export is only 14800 pcs. Since buyer is exclusive, they therefore, cannot export to any other buyer and now the said buyer have given consent to receive the balance export product. Therefore they seek extension for another 6 months. Although value-wise they have exported till date Rs.7351788/- against overall fob value of authorisation Rs.6700000/- but due to short export in quantity, they seek extension. 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. 0611000490 dated 17.06.2021 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. 21 **M/s. Biltube Industries Limited, Pune**
F.No. HQRPRCAPPLY00002836AM24
Meeting No.29/AM24 held on 15.02.2024
Subject: To allow Extension of total EOP against EPCG authorization nos: 3130003737 dated 09.01.2009, 3130004084 dated 18.06.2009 and 3130004136 dated 30.07.2009.

This is a deferred case of PRC Meeting No.20/AM24 held on 14.11.2023 and 17.11.2023 (Case No.31) wherein Committee decided to defer the case and sought more details on the ground furnished by the firm from Policy-5 Section.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they are a pioneer in high strength core boards, employing about 850 families in the backward region of Pahanala Taluka in Distt. Kolhapur. They also had a plant in Europe. They were the only/major exporters from India. They had taken 3 EPCGs for a green field plant for exports to Europe etc. However, the European financial crisis that started in 2009-10 put the group into financial crisis, forcing closure of international plants and putting company into BIFR. Delay in HT line by MSEB also delayed commissioning. The assets of the company are with ARC now and they are trying very hard to keep the plant running. With hard work they have exported substantial amounts, manufacturing for 3rd parties as they have financial constraints to buy raw material. The EO would be almost complete but for a change in the policy in 2017 (PC 22 dt. 29.03.2017) where only the transactional value with the 3rd party would be considered as export and not the actual FOB export. Hence they are requesting to allow 12 years for BIFR companies as per extant policy and extension of EO by 2 years against subject authorizations.

<u>**Decision:**</u> The Committee examined the case on the basis of justification submitted by the applicant. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case and accordingly decided to accede the request of the firm and allowed EOP extension upto 31.03.2025 against EPCG Authorization No.3130003737 dated 09.01.2009, 3130004084 dated 18.06.2009 and 3130004136 dated 30.07.2009 subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. RA should verify the that the firm was under BIFR before granting extension. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Pune)

Case No. 22 **M/s. Cytech Coatings Private Limited, Valsad, Gujarat.**
F.No.HQRPRCAPPLY00007313AM24
Meeting No. 29AM24 held on 15.02.2024
Subject: To allow extension of EOP Advance Authorization No. 5211001116 dated 09.08.2021.

Applicant Statement: The applicant stated that they have availed EO Extension 1st and 2nd to complete Export Obligation under the said authorization. However, Export obligation not fulfilled in full. The reason to not complete EO in full due to following circumstances which is beyond their control: 1. Their Export, all of Export in African Countries either directly to buyer in African Countries like, Ghana, South Africa or through UAE in which buyer from UAE take our said product to them and latter the sell it to African Countries. 2. Due to deepening Crisis of Dollar due to Debt payment of these African countries. They are unable to make payment of supplies. Hence, they have stopped / hold more of the supplies due to payment uncertainty from these countries and to UAE also, as they are facing similar issue. Hence they are requesting to allow six month extension of EOP against subject authorization.

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 allowed EOP extension of Advance Authorization No. 5211001116 dated 09.08.2021 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-Surat)

Case No. 23 **M/s. Universal Heat Exchangers Ltd., Coimbatore.**
F.No.HQRPRCAPPLY00006868AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow Closure of Advance Authorization No. 3210078574 dated 18.07.2018 and Advance Authorization No. 3210078666 dated 20.09.2018

Applicant Statement: The applicant stated that they have fulfilled the EO through 3rd Party exports and received the payment. The reasons for delay in getting the EODC from the RA is that actually by mistake they have obtained above mentioned two authorizations respectively. The agency to whom they entrusted the filing of AA application Assignment have by mistake obtained 2 AA for one single export product (Inputs imported against the 2 Authorizations is going into one single export product). Therefore they are bound to fulfil 2 Eos instead of 1 EO. Due to this they are obliged to export 2 Nos. Of Gas Adsorber for 1 authorization and again another 2 Nos. Of Gas Adsorber against the 2nd Authorisation; totally 4 Nos. of Gas Adsorbers. Hence they are requesting to consider them for exporting 2 Nos. Of Gas Adsorber instead of 4 against subject authorizations.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length. Accordingly, the Committee decided to allow merger of both Advance Authorizations No. 3210078574 dated 18.07.2018 and Advance Authorization No. 3210078666 dated 20.09.2018 for closure purpose only, subject to accountability of inputs and fulfilment of all other conditions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Coimbatore)

Case No. 24 **M/s Transasia Bio-Medicals Limited, Mumbai.**
F.No.HQRPRCAPPLY00007664AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow Re-validation of Six MEIS Scrip No. 2719016172 dated 13.12.2021, Scrip No. 2719016173 dated 13.12.2021, Scrip No. 2719016202 dated 13.12.2021, Scrip No. 2719016104 dated 06.12.2021, Scrip No. 2719013335 dated 22.06.2020, Scrip No. 2719014157 dated 25.09.2020.

Applicant Statement: The applicant stated that they engaged UB NABYFACTYRUBG IF UB-VITRO DUAGBISTUCS products in clinical chemistry, diabetes management and urinalysis having substantial export turnover of US$ 5 mn and are contributing in a major way to the forex of this country. Various best in class hospitals lab chains across the globe their clients. During the course of business MEIS duty scrips were issued total valued at Rs. 73,32,682.00 having each validity for one (1) years. As their hardship were genuine as per the fact of corona period. Due to covid-19 and employee leaving the organization abruptly, there was no proper handover by the old employee to the new joiner and therefore the MEIS utilization remained unattended. The new employee was not aware of the said MEIS and the further formalities of obtaining telegraphic release advice and port registration could not be completed and they could not utilize the said authorization. Hence they are requesting to allow revalidation of above mentioned MEIS scrip.

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. 25 **M/s Shiv Shakti Embroideries Private Limited, Gurugram.**
F.No.HQRPRCAPPLY00000373AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow re fixation of average E.O. against EPCG Authorization No. 0530163803 dated 25.11.2014.

Applicant Statement: This is review of EPCG 10th Meeting of AM-23 held on 18.01.2023 and 20.01.2023 (Case No.18) wherein Committee reject the case. Now the applicant stated that at the time of EPCG application they had wrongly taken their local job work revenue as direct export whereas, they have no direct export. Now submitting corrected CA certificate confirming that they have no direct export in

F/Y 2012 to 2016. They have completed their EO but due to above mistake their application is pending for redemption with RA office. Hence they are requesting to allow re-fixation of their Average Export Obligation as NIL against subject authorization.

Decision: The Committee went through the representation received from the applicant and it observed that no policy relaxation is involved in this case. CLA New Delhi may consider the matter on merits and take a decision to re-fix Average Export Obligation.

(Action: Applicant/RA, CLA New Delhi)

Case No. 26 M/s Cytech Coatings Private Limited, Valsad, Gujarat.
F.No.HQRPRCAPPLY00007320AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow Extension of EOP against Advance Authorization No. 5211001063 dated 29.07.2021.

Applicant Statement: The applicant stated that they have availed EO Extension 1st and 2nd to complete Export Obligation under the said authorization. However, Export obligation not fulfilled in full for Export item-1 (WHITE INK) and item-2 (WHITE PIGMENT PREPARATION). The reason to not complete EO in full due to following circumstances which is beyond their control: 1. All of Export in African Countries either directly to buyer in African Countries like, Ghana, South Africa or through UAE in which buyer from UAE take said product to them and later the sell it to African Countries. 2. Due to deepening Crisis of Dollar due to Debt payment of these African countries. They are unable to make payment of supplies. Hence, they have stopped / hold more of the supplies due to payment uncertainty from these countries and to UAE also, as they are facing similar issue. 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. 5211001063 dated 29.07.2021 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-Surat)

Case No. 27 M/s Saga Lifesciences Limited, Ahmadabad.
F.No.HQRPRCAPPLY00007656AM24

Meeting No.29AM24 held on 15.02.2024
Subject: To allow Relaxation for submitting destruction certificate Advance Authorization No. 0811000286 dated 05.01.2021.

Applicant Statement: The applicant stated that during exports, through oversight, they had mentioned 5925 PAC containing 177750 Tablets under duty drawback instead of AA. This error went unnoticed till they made EODC application. Imports those were made under duty free AA are not eligible for DBK. There is no chance for rectifications of this error at this stage. They express their willingness to refund the duty drawback amount with due interest to the Customs department. They are ready to pay duty plus interest on the excess quantity of import in proportion to shortfall in exports. As per rule of circular No.9, either the raw material or the finished product has to be destroyed and a certificate evidencing the destruction has to be furnished to RA. In this case neither the raw material nor the finished product are available in stock. The said shipping bill covered another AA No. 0811001516 date 18.05.2021 which has already been closed and EODC issued. Hence they are requesting to allow relaxation for submitting destruction certificate against subject authorization.

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. 28 **M/s Maxop Engineering Company Private Limited, Delhi**
F.No.HQRPRCAPPLY00007292AM24
Meeting No. 29AM24 held on 15.02.2024
Subject: To allow re-validation of Advance Authorization No. 0510397295 dated 14.01.2016.
This is a review case of PRC Meeting No. 22AM23 held on 13.12.2022 (Case No.22) wherein Committee reject the case.
Applicant Statement: The applicant stated that the licence was in transmission error after qty and CIF enhancement so they could not import the items. They have so many attempts at Custom port and CLA and DGFT to correct the transmission error but not succeeded. Hence they are requesting to allow revalidation of above mentioned authorization.

Decision: The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No. 22/AM23 held on 13.12.2022 (Case No.22).

(Action: Applicant)

Case No. 29 **M/s VK Tyre India Limited, Ghaziabad, U.P.**
F.No.HQRPRCAPPLY00007615AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow condonation of 45 days delay in fulfilment of against Advance Authorization No. 0511011611 dated 04.04.2022.

Applicant Statement: The applicant stated that they have First import of 1,00,800kgs of Natural Rubber against this A.A.No. 0511011611 dated 04.04.2022 was made against Bill of Entry No 9169070 dated 18.06.2022 and the clearance date Customs Authority was 20.06.2022. They were required to fulfil the EO of this import by 20.12.2022. However, they fulfilled the EO vide Shipping Bill no. 7334180 dated 28.01.2023 having LEO date 30.01.2023. Thus, there was a delay of 45 days in fulfilment of EO Extension for 3 months in EOP is permitted as per para 4.42 (d) of HBP (2015-2020) but they did not exercise this option earlier and submitted request for redemption of the Advance Authorization. They are unable to opt for this option now as the Advance Authorization has expired. All other exports against this AA were made within 6 months of Import. No Export prior to Import was made against this License. Hence No Pre-Import condition of this A.A. was violated. Hence they are requesting to allow EOP extension against subject authorization.

<u>Decision:</u> The Committee examined the case on the basis of justification submitted by the applicant. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case and accordingly decided to accede to the request of the firm for condonation of 45 days delay in completing the Export Obligation against Advance Authorisation No. 0511011611 dated 04.04.2022 subject to payment of composition fee 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-CLA, New Delhi)

Case No. 30 **M/s Tarun Textiles, Kanpur.**
F.No.HQRPRCAPPLY00007303AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow Extension of EOP Advance Authorization No. 0611000477 dated 11.06.2021.

Applicant Statement: The applicant stated that due to disturbed overseas market, they could export till date only 6315 pcs consuming input 2378 kgs against prorata qty. 4727 kgs applicable export. FOB value export made till date is USD 124113.10 against EO USD 288506. They have the capacity to export and have put in hard

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efforts to procure the orders for the product and tried their best to lure the existing buyers, but because of the dull outlet of product, they were unable to complete the required export obligation within the stipulated period. 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. 0611000477 dated 11.06.2021 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. 31 **M/s Mayedass International, Sonipat, Haryana.**
F.No.HQRPRCAPPLY00004669AM23
Meeting No.29AM24 held on 15.02.2024
Subject: To allow Relaxation in Appendix 4J Condition against Advance Authorization No. 0510406260 dated 27.04.2018.

Applicant Statement: The applicant stated that they have obtain the subject licence for duty free import of raw materials i.e. Stainless Steel Coils, for manufacture and export under SION C-832 and C-819. Their import product were also covered under Appendix 4J having 6 months EOP with pre-import condition from date of clearance of each import consignment by Customs Authority as notified by PN No.30 dated 18.10.2017. Later on this condition was removed and this condition remains in force only for very short span of time. They have completed 100% EO, however, they could not complete the same within EO period of 6 months. Hence they are requesting to allow relaxation in Appendix 4J Condition against Advance Authorization No. 0510406260 dated 27.04.2018

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow waiver of 4J condition against Advance Authorization No. 0510406260 dated 27.04.2018. The other terms and conditions towards fulfilment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 32 **M/s Vishindas Holaram Private Limited, Mumbai.**
F.No.HQRPRCAPPLY00003899AM23

Meeting No.29AM24 held on 15.02.2024
Subject: To allow Condonation of Procedures lapse of not mentioned of EPCG Licence No. & File No. on EDI shipping bill relating to export affected for fulfilment of export obligation EPCG Authorization No. 0330044601 dated 20.06.2016.\

This is review case of the 6th Meeting of AM23 EPCG Committee Meeting held on 03.08.2022 (Case No.01) and Committee rejected the case.

Applicant Statement: The applicant stated that they have made the enough export of cut & polished diamonds also and they have fulfilled the maintain average also against above authorization. Due to lack of knowledge and their Exim Manager going for long sick leave for health problem and new person is not aware the proper formalities hence they have not mentioned the EPCG licence number and file number on EDI shipping bill for that reason they had submit Affidavit also for consideration. Hence they are requesting to allow Condonation of Procedures LAPSE of not mentioned of EPCG Licence No. & File No. on EDI shipping bill relating to export affected for fulfilment of export obligation EPCG Authorization No. 0330044601 dated 20.06.2016

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 maintain the rejection.

(Action: Applicant)

Case No. 33 M/s Takshasila Healthcare and Research Service Private Limited, Bengaluru.
F.No.HQRPRCAPPLY00007199AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow Consider Group Company Earnings for Fulfil Export Obligation EPCG Authorization No. 0730012162 dated27.02.2013.

This is a review case of 4th EPCG Committee Meeting of AM 24 held on 12.09.2023 (Case No. 60) wherein Committee rejected the case.

Applicant Statement: In this review application, the firm has stated as under:-
1. Entire earning of foreign exchange of Holding Company was from services rendered to patients from premises from premises of subsidiary Company where imported goods had been installed.
2. Holding Company has no other business activity than running the hospital leased out from subsidiary company.

3. Subsidiary company has no other income other than rent received from holding company against lease of hospital premise.
4. Foreign Exchange earned by Holding Company was not used for fulfilment of other obligations. No other obligations had been imposed on them.
5. THOPL, and THRSPL, have filed for merger of THRSPL, into THOSPL, to avoid additional statutory transaction cost which will be finalized by May 2023.
6. Consequent of merger the firm has requested for considered for fulfilment of EO for subject EPCG Authorization. This facility will be prospective from date of merger but not retrospective as the extended EOP expires on 27.02.2023 and if benefit of merger is to be availed they will be required to extend EOP further. The firm has requested to permit fulfilment of EO from export earnings received from the Holding company during 2016-17 period itself.
7. The NCLT having approved the merger of Holding Company (THOPL in whose name the Foreign Exchange was earned) with the subsidiary company (THRSPL in whose name the export obligation was pegged).
Hence they are requesting to allow consider Group Company Earnings for Fulfil Export Obligation EPCG Authorization No. 0730012162 dated 27.02.2013.

Decision: Deferred

(Action: Applicant/ PRC Section)

Case No. 34 M/s Callisons Flavors (India) Private Limited, Mumbai.
F.No.HQRPRCAPPLY00001887AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow Re-Credit of MEIS Duty credit value against Order in Original issue by Customs MEIS Scrip No. 3119059144 dated 23.11.2021, MEIS Scrip No. 3119046258 dated 18.03.2020.

Applicant Statement: The applicant stated that Re-Credit Certificate issued by Office of the Commissioner of Customs, NS-II vide no. F.No. S/12/GEN (Sec-74)-04/2023-24/DBK/JNCH Dated 20-04-2023 for Re-Export of Imported goods where duty credit amount debited under MEIS Authorization No.3119046258 Dated 18-03-2020. Re-Credit Certificate issued by Office of the Commissioner of Customs, NS-II vide no. F.No. S/12/GEN (Sec-74) 171/2023-24/DBK/JNCD Dated 17-08-2023 for Re-Export of Imported goods where duty credit amount debited under MEIS authorization No.3119059144 Dated 23-11-2021. Hence, they are requesting to allow Re-Credit Amount of Rs.5,46,284.00 and issue the fresh MEIS Script since there is NO provision to re-credit into same MEIS authorization.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its resolution.

(Action: Applicant/PC-3 Division)

Case No. 35 **M/s Megha Investment Pvt Ltd, Ahmadabad.**
F.No.HQRPRCAPPLY00007248AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow extension of EOP Advance Authorization No. (i) 0810145735 dated 18.07.2019, (ii) 0810145736 dated 18.07.2019, (iii) 0810145737 dated 18.07.2019, (iv) 0810145738 dated 18.07.2019 & (v) 0810145739 dated 18.07.2019.

Applicant Statement: The applicant stated that they were granted EOP extension at PRC Meeting No.08/AM24 held on 26.06.2023 (Case No.26). However, they received the mail on 21.07.2022. Thereafter, they continuously try to know the process to approach RA concerned (as they are new in the export business and not properly aware of the various guidelines and rules related to import export.) but due to repeated efforts to know the further process to complete the RA procedures to be completed they were unsuccessful in getting the revert on the same, Meanwhile they have applied for the Amendment in respect to advance license till then time passed. They assured that this extension will not compromise the quality of their work. Hence they are requesting to allow further EOP extension against above mentioned authorizations.

__Decision:__ The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion the Committee noted that the applicant has faced difficulty beyond their control. Accordingly, it was decided to allow EOP extension of Advance Authorization No. (i) 0810145735 dated 18.07.2019, (ii) 0810145736 dated 18.07.2019, (iii) 0810145737 dated 18.07.2019, (iv) 0810145738 dated 18.07.2019 & (v) 0810145739 dated 18.07.2019 for a further period of 6 months from the date of issuance 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-Ahmedabad)

Case No. 36 **M/s Privi Exports Private Limited,** Kolkata.
F.No.HQRPRCAPPLY00007290AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow re-validation of Advance Authorization No. 0211001367 dated 22.10.2021.

Applicant Statement: The applicant stated that they have obtained the subject Advance Authorisation number 0211001367 dt.

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22.10.2021 for duty free import of Jute Yarn for manufacture and export of Hessian Cloth. Against the subject licence they have export of 857.140 MT of Hessian Cloth and for this export, import eligibility as per SION is coming at 900.00 MT out of which 870.00 MT was already imported by them. For import of balance 30.00 MT of sacking cloth the licence required to be revalidated till 22.04.2024. In the circumstances, licence can be revalidated further to enable them to complete import of 30.00 MT Jute Yarn, against the subject licence. Hence they are requesting to allow revalidation of above mentioned authorization.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and decided to maintain rejection as per PRC Meeting No.23/AM24 held on 12.12.2023 (Case No.27)

(Action: Applicant)

Case No. 37 M/s. GKPS Exports Private Limited, Delhi
F.No.HQRPRCAPPLY00007306AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow Deduction/ Waiver of Late Cut Fee RoSCTL against 15 S/Bills.

Applicant Statement: The applicant stated that there was an alert in their IEC at Custom that their IEC is a risky exporter. All the export incentives will be held at Customs due to risky exporter list. Earlier their S/Bills were not online on DGFT server, so that they have not claimed the ROSCTL, DBK, other incentives. RA has forwarded all the documents to the Anti Evasion in GST Department. They have visited to their place and they are forwarded all the concerned documents to the Customs. After that custom verified all the company details and releases the DBK. After that their S/Bills are online at DGFT server module. After releasing the S/B from Customs when they filed the paper at DGFT server, the pop up said that their IEC is not valid for this rendering of Services. Hence they are requesting to allow claim the ROSCTL benefit against 15 S/Bills.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. After detailed discussion, the Committee decided to accede to the request and allow ROSCTL benefits subject to data having been received by DGFT from Customs. RA may verify the same. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA, CLA-Delhi)

Case No.38 M/s Metaforge Engineering (India) Private Limited, Nashik.
F.No.HQRPRCAPPLY00000391AM24

Meeting No.29AM24 held on 15.02.2024
Subject: To allow Extension of Second Block and Waiver of 50 Percent Customs Duty in terms of Para 5.11 against EPCG Authorization No. 3130001884 dated 03.08.2006.

Applicant Statement: The applicant stated that if extension of further EOP is granted with waiver of pre deposit of 50% customs duty, then EPCG Authorization would be redeemed and exercise for deposit of customs duty and refund of the customs duty after redemption would be saved. They have completed EO of 109.07%. As per original EPCG EOP was fixed for six times and it is 5% duty EPCG Authorization. The EOP should have been eight times not six times. Whereas they have made it eight times plus 9.07% excess up to 14,0.5.2018. This is suo-moto declared by the exporter and completed more than 8 times export obligation. Hence they are requesting to allow Extension of Second Block and Waiver of 50 Percent Customs Duty in terms of Para 5 11 EPCG Authorization No. 3130001884 dated 03.08.2006.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. After detailed discussion, the Committee decided to accede to the request and allowed Extension of Second Block for the period the firm had applied, along with waiver for deposition of 50 percent Customs Duty against EPCG Authorization No. 3130001884 dated 03.08.2006 subject to the condition that the firm has fulfilled 100% Export Obligation by 31.08.2018. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant, RA, CLA-Delhi)

Case No.39 M/s Champa Purie-Chem Industries, Vadodara, Gujarat
F.No.HQRPRCAPPLY00006011AM24
Meeting No. 29AM24 held on 15.02.2024
Subject: To allow revalidation of Advance Authorization No. 3411001548 dated 17.12.2021.

Applicant Statement: The applicant stated that Raw material namely Mercury import against our Licence No..3411001548 dtd. 17.12.2021 is pending due to the hardships and delay in getting PIC from MOEFC. Because, to import Mercury, importers have to get prior informed confirmation (PIC) from MoEFC&CC as the import of Mercury has been revised free to restricted vide DGFT Notn.24/2015-2020 dtd. 09.09.2021. Import is under process. They have already completed and fulfilled Export Obligation against this Licence Quantity-wise and Value-wise within the Licence Original validity period. Hence they are requesting to allow one year revalidation of subject authorization.

Decision: The Committee examined the case in detail and in view of justification provided by the firm and it decided to allow revalidation for a period of 6 months from the date of endorsement, against Advance Authorisation No. 3411001548 dated 17.12.2021. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ Vadodara)

Case No. 40 M/s MIS Texfab Private Limited, Delhi
F.No.HQRPRCAPPLY00007566AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow claim the MEIS benefit against 3 S/Bills.

Applicant Statement: The applicant stated that there was an alert in their IEC at Custom that their IEC is a risky exporter. All the export incentives will be held at Customs due to risky exporter list. Earlier their S/Bills were not online on DGFT server, so that they jave not claimed the MEIS, DBK, other incentives. RA has forwarded all the documents to the Anti Evasion in GST Department. They are visited to their place and they have forwarded all the concerned documents to the Customs. After that custom verified all the company details and releases the DBK. After that their S/Bills are online at DGFT server module. After releasing the S/B from Customs when they filed the paper at DGFT server, the pop up said that their IEC is not valid for this rendering of Services. Hence they are requesting to allow claim the MEIS benefit against 3 S/Bills.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. After detailed discussion, the Committee noted that the firm may have faced difficulty beyond their control and decided to refer the matter to PC3 for resolution.

(Action: Applicant/CLA New Delhi)

Case No. 41 M/s Fresenius Kabi Oncology Limited, Gurugram.
F.No.HQRPRCAPPLY00007561AM24
Meeting No.29AM24 held on 15.02.2024
Subject: Relaxation to consider composition fee as per PN 59 dated 28.02.2023 for closure of long pending Advance Authorization No. 0510398581 dated 24.04.2016, Advance Authorization No. 0510400693 dated 09.12.2016, Advance Authorization No. 0510400846 dated 16.12.2016, Advance Authorization No. 0510401984 dated 17.03.2017, Advance Authorization No. 0510402132 dated 03.04.2017, Advance Authorization No. 0510403293 dated 30.06.2017.

Applicant Statement: The applicant stated that there was no clarity for composition fee where there is no value shortfall and only quantity shortfall is there hence as per advice of RA they had paid composition fee based on 0.5% of duty saved on unused RM with clear calculation sheets. EOP extensions were issued and they accordingly completed exports. They submitted AAs for closure to RA. However RA, after submission of closure applications by them asked to pay composition fee based on CIF value of unused RM with Value addition as per AA. As there were no clear guidelines for composition fee if value shortfall is not there and only qty shortfall is there, they took up the matter with DGFT HQ for calculation of composition fee wherein value shortfall is not there and only qty shortfall is there. They have not suppressed any information and kept the RA informed for clarity sought from DGFT HQ and confirming that fee shall be paid upon receipt of clarification from DGFT HQ. DGFT HQ mentioned against their request that if value shortfall is not there, no need to pay composition and DGFT HQ had further informed that simpler fee calculation were under consideration. Revised composition fee guidelines have been notified per PN 59 dated 28.02.2023. Accordingly they have deposited fee as per PN 59 for closure of AAs. However RA advised that only PRC cases are considerable under this PN and they have been advised to approach PRC DGFT HQ. Hence they are requesting to allow relaxation to consider composition fee as per PN 59 dated 28.02.2023 for closure of these long pending AAs.

Decision:: The Committee went through the submission made by the firm and discussed the matter at length and decided that the composition fee may be levied as per the provisions of PN 59 dated 28/02.2023. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 42 **M/s Opera Global Private Limited, NOIDA.**
F.No.HQRPRCAPPLY00007311AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow Extension of EOP Advance Authorization No. 052404000685AM20 dated 23.01.2020.
Applicant Statement: The applicant stated that they are Two Star Export House and manufacturer exporter in Readymade Garments. During the Covid-19 Pandemic they have faced lot of financial problems due to their foreign buyer already faced this type of problems. Their Export Sr No 6 and 8 quantity is pending and they have already shipped 45% qty against Export Sr No.6 and 8. This is a genuine problems, export goods lying their factory. Hence they are requesting to allow one year EOP extension against subject authorization.

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. 43 M/s Privi Exports Private Limited, Kolkata.
F.No.HQRPRCAPPLY00007290AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow re-validation of Advance Authorization No. 0211001367 dated 22.10.2021.

Applicant Statement: The applicant stated that they have obtained the subject Advance Authorisation number 0211001367 dt.22.10.2021 for duty free import of Jute Yarn for manufacture and export of Hessian Cloth. Against the subject licence they have export of 857.140 MT of Hessian Cloth and for this export, import eligibility as per SION is coming at 900.00 MT out of which 870.00 MT was already imported. For import of balance 30.00 MT of sacking cloth the licence required to be revalidated till 22.04.2024. Hence they are requesting to allow revalidation of subject authorisation.

Decision: The Committee reviewed and went through the justification furnished by the firm and discussed the case at length and found no merit in the request of the firm. Accordingly, it decided to maintain rejection of the earlier decision of PRC in its Meeting No.23/AM24 held on 12.12.2023 (Case No.27).

Case No.44 M/s Greenleaf Extractions Private Limited, Kerala
F.No.HQRPRCAPPLY00007216AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allowExtension of EOP for delay in export of finished goods in term of Para 6.06 (C) (ii) & (iii) of HBP.

This is a review case of PRC Meeting No.20/AM24 held on 14.11.2023 (Case No.03) wherein Committee reject the case and the case is also referred to DC, SEZ Cochin to take necessary action under FTDR Act.

Applicant Statement: In the review application, the firm has stated their export products are Spices Oil and Oleoresins. They import required Spices like Black Pepper, Ginger, Nutmeg, Mace and White Pepper etc. As per Para 6.06 of HBP, certain specified products have a lesser Export Obligation period of 120 days / 12 months. They come across serious problems in complying with the reduced Export Obligation Period for the following main reasons: (a) Spices are Agro products and

hence they are seasonal in nature. For all Spices there is a buying season and there is a selling season. Being in a very stiff and competitive international market it is imperative that they procure acceptable quality of raw Spices at the lowest price and also sell the finished goods at the highest price. (b) For Agro Products, the purchase price fluctuates very often and there is a period when the prices touch rock bottom. At this point in time they are required to procure the materials in bulk to avail the benefit of lower price on inputs. (c) Similarly, at the time of export, they have to obtain the maximum price in the market and therefore will be required to keep the finished goods / raw materials for a longer period till the market reaches a peak price. Thus, on many occasions, such exports over shoot the reduced Export Obligation Period. (d) Further, in many cases, while the raw materials are processed and the goods ready for export, for many reasons, the buyers do not release despatch instructions although the Order is firm. They cannot dictate the buyer to issue despatch instructions to suit reduced Export Obligation period. (e) Unlike in the case of Advance Authorisation, purchases in EOU are not linked to Export Orders in hand, for reasons stated in the point (b) above. EOUs are permitted to have bulk purchases to derive the maximum benefit of cost reduction. This results in delay in processing of imported raw materials and consequent delay in the fulfilment of export within the reduced Obligation Period. 2. As a cumulative result of the above points, it has not been possible for them to fulfil the export obligation as per Para 6.06 of the FTP. Hence they are requesting to consider their case sympathetically and take a lenient view in the matter by regularizing the delay in fulfilment of export obligation for goods imported under 3 Bills of Entry.
It was noted that Joint Inspection Report had earlier revealed that the imported goods were not available with them.

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

(Action: Applicant/ PRC Section)

Case No.45 **M/s Sara Sae Private Limited, Dehradun**
F.No.HQRPRCAPPLY00007274AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow Extension of EOP Advance Authorization No. 6110001539 dated 06.09.2018.

Applicant Statement: The applicant stated that they were unable to export the goods as soon as the customer required due to the oil business downturn and the Corona pandemic prevented from exporting the goods on time as requested by the customer, and as a result of the delay, the customer put the order on hold. Now the customer has updated the order and advised to export within the time. The export obligation period was expired on 06.03.2020, due to Corona disaster, DGFT relaxation to the exporter as per Public Notice No.67/2015-2020, dated 31.03.2020: Export obligation is deemed to automatically extended for six months from the date of expiry. As per Notification No.28/2015-20, Dated 23.09.2021: Whereas original and extended export obligation period was expired during the period between 01.08.2020 and 31.07.2021, the export obligation period would be extended till 31.12.2021 without composition fees. The export obligation period was automatically extended up to 31.12.2021. As you are aware, the Corona Disaster severely impacted exports and caused the business to cease or slow down. The DGFT was granted a 21-month relaxation, making the entire licensing year of 52 months. The actual licensing period is limited to 31 months. Hence they are requesting to allow EOP extension against 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.46 M/s ONGC Petro Additions Limited, Gujarat.
F.No.HQRPRCAPPLY00002985AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow MEIS benefits under 2.58 of the FTP, 2015-20 against S/Bill No.4806804 dated 11.06.2019.

Applicant Statement: The applicant stated that M/s. ONGC Petro additions Limited is filing the present application under Para 2.58 of the Foreign Trade Policy 2015-20 for seeking relaxation of conditions to claim benefit under MEIS. The Applicant was unable to avail the benefit under MEIS for the export of goods due to non- transmission of Shipping Bill to the DGFT-EDI portal as there was an upgradation of EDI system that caused some technical glitches in the portal. Consequently, the Applicant was unable to file the application ANF-3A online for claiming the rewards under MEIS. Hence they are requesting to allow MEIS benefits.

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.47 **M/s Bajaj Auto Limited, Pune**
F.No.HQRPRCAPPLY00006008AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow Import OF Second Hand 1957 Vintage Porsche Model - 356A Speedster Carrera 1500 GS Relaxation in Policy Condition of Chapter 87 to Import.

Applicant Statement: The applicant stated that keeping with its position and stature in the world of automobiles, Bajaj Auto Limited is now keen to establish a fleet of Vintage Vehicles comprising two wheelers, three wheelers and four wheelers from marquee brands (eg. Ferrari, Vincent, Excelsior Henderson, Matchless, X Bow etc.). 2. It is envisaged to import these branded vehicles (which will be used and second hand) over time in a phased manner, within the ambit of the established regulatory framework of FTP with proper Sanctions wherever required, and in compliance with the domestic Motor Vehicles laws. 3. Proposals will be raised from time to time seeking approvals/ sanctions as may be required for their importation and domestic use from the Honourable Committee. 4. Their 1st Current Import of these Vintage Car has been identified by the team as part of the corporate objective outlined in this statement, and is a Second Hand 1957 Vintage Porsche Model - 356A Speedster Carrera 1500 GS (Right Hand Drive) and the same will be imported from the United Kingdom. Tentative date of imports will be around Jan 2025. 5.The said vintage vehicle has a right-hand steering and controls, a proper speedometer in place indicating speed in Kms and has photometry of the headlamps to suit keep left traffic is proposed to be imported through the Customs Port at Mumbai 6. The same will not be used for any commercial purposes whatsoever. Its use will be governed by the regulations for such vehicles including the relevant provisions of the Motor Vehicles Act and Rules thereunder. 7. The said Vehicle will be imported and Registered in the name of Bajaj Auto Limited, and paid for through the Foreign Exchange Earnings of the Company. It Will be maintained by Bajaj Auto at its premises in Akurdi and Chakan in Pune. The custody, use and upkeep of this vehicle will be overseen by a nominated official of the Company. 8.The intention underlying the import of such a Vintage Vehicle, to form part of the fleet, is as follows : a) The Company wants to build a fleet of high quality/reputed external and internal branded vehicles of various Vintages. It seeks to augment the display of its own products at Akurdi and Chakan with other marquee brands. b) The Company already has its own old and new products on display such as Chetak and Priya scooters, old rickshaws, and various two wheelers under the brands of Pulsar, Dominar, KTM, Triumph as well as the Qutefour wheeler. Adding other vintage and classic vehicles will heighten the display experience and feel, while showcasing the Bajaj brands that are kept alongside other world famous brands. c) To offer design and creative inspiration to its Design and Engineering Teams, who are based in Pune and are developing products for India and the world. d) For example, this is a kin to an instance in the past where creative inspiration was drawn leading to the creation of a symbolic brand that evolved from the use of INS Vikrant warship material in our V15 fleet of motorcycles. e) For the sparing and permitted use, by the leadership of the

Organization and senior visitors on select events and occasions. f) Being a large and Globally Prominent Organisation, eminent personalities, Foreign Nationals, Distributors and Business Partners from across the globe visit Bajaj Auto in Pune throughout the year for various engagements. It is proposed to occasionally use its Vintage Vehicles fleet for such visitors to heighten the hospitality experience for them, including internal visit of our Plant/ Factory , which is well spread out as is befitting the profile of the Company. g) This Vintage Vehicle and others in the times to come, will enable the Company in participating in Vintage Car/Bike shows and rallies and similar events, which could help in boosting the image/salience of the Company and its brands. Hence they are requesting to allow IMPORT OF Second Hand 1957 Vintage Porsche Model - 356A Speedster Carrera 1500 GS Relaxation in Policy Condition of Chapter 87 to Import.

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 1 No. Second Hand 1957 Vintage Porsche Model - 356A Speedster Carrera 1500 GS. The relaxation is subject to the condition that the car will be used only for the intended purpose within their campus 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.

(Action: Applicant/RA-Pune)

Case No. 48 M/s. Bajaj Auto Limited, Pune.
F.No.HQRPRCAPPLY00006009AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow import of used X-BOW R 2019 LL CAR AND SPORTMOTORCYCLE KTM 250 GS 1980 AND KTM 250 MC 1974, Relaxation in Policy Condition of Chapter 87 to Import.

Applicant Statement: The applicant stated that keeping with its position and stature in the world of automobiles, Bajaj Auto Limited is now keen to establish a fleet of Old, Used Vehicles comprising two wheelers, three wheelers and four wheelers from marquee brands (e.g., Ferrari, Vincent, Excelsior Henderson, Matchless, X Bow etc.) 2. It is envisaged to import these branded vehicles (which will be used and second hand) over time in a phased manner, within the ambit of the established regulatory framework of FTP with proper Sanctions wherever required, and in compliance with the domestic Motor Vehicles laws. 3. Proposals will be raised from time to time seeking approvals/ sanctions as may be required for their importation and domestic use from the Honourable Committee. 4. Their Current Import of these a) X-BOW R 2019 LL USED 9.500KM, VIN: VBKABLBX2KG001203, ENGINE NO. CDL18S026 b)KTM 250 GS 1980-VIN 90101757 (USED SPORTMOTORCYCLE) c) KTM 250 MC 1974-VIN 54409775 (USED SPORTMOTORCYCLE) has been identified by the team as part of the corporate objective outlined in this statement, and are Second Hand CAR/SPORTMOTORCYCLES and the same will be imported from Austria. 5. In respect of KTM X-BOW R 2019 LL USED CAR, has a left-hand steering and controls. In addition, for all the 3 vehicles have a proper speedometer in place indicating speed in Kms and has photometry of the headlamps to suit "keep left" traffic is proposed to be imported through the Customs Port at Mumbai. 6. All these 3 vehicles as above will not be used for any commercial purposes whatsoever. Its use will be governed by the regulations for such vehicles including the relevant provisions of the Motor Vehicles Act and Rules thereunder. 7. These said Vehicles will be imported and Registered in the name of Bajaj Auto Limited, and paid for through the Foreign Exchange Earnings of the Company. It Will be maintained by Bajaj Auto at its premises in Akurdi and Chakan in Pune. The Custody use and upkeep of these vehicles will be overseen by a nominated official of the Company. 8.The intention underlying the import of such a Used Vehicle, to form part of the fleet, are asfollows: a) The Company wants to build a fleet of high quality/reputed External and Internal Branded Vehicles of various Vintages. It seeks to augment the display of its own products at Akurdi and Chakanwithother marquee brands. b) The Company already has its own old and new products on display such as Chetak and Priya scooters, old rickshaws, and various two wheelers under the brands of Pulsar, Dominar, KTM, Triumph as well as the Qute four-wheeler. Adding other vintage and classic vehicles will heighten the display experience and feel, while showcasing the Bajaj brands that are kept alongside otherworld famous brands. c) To offer design and creative inspiration to its Design and Engineering Teams, who are based in Pune and are developing products for India and the world. d) For example, this is akin to an instance in the past where creative inspiration was drawn leading to the creation of a symbolic brand that evolved from the use of INS Vikrant warship material in our 'V15' fleet of motorcycles. e) For the sparing and permitted use, by the leadership of the Organization and senior visitors on select events and occasions. f) Being a large and Globally Prominent Organisation, eminent personalities, Foreign Nationals, Distributors &Business Partners from across the globe visit Bajaj Auto in Pune throughout theyear for various engagements. It is proposed to occasionally use its Vintage Vehicles fleet for suchvisitors to heighten the hospitality experience for them, including internal visit of our Plant/Factory, which is well spread out as is befitting the profile of the Co. g)These Vintage Vehicle and others in the times to come, will enable the Co. participating in Vintage Car/Bike shows and rallies and similar events, which could help in boosting the image/salience of the Co.& its brands. Hence they are requesting to allow IMPORT OF USED X-BOW R 2019 LL CAR AND SPORTMOTORCYCLE KTM 250 GS 1980 AND KTM 250 MC 1974 Relaxation in Policy Condition of Chapter 87 To Import.

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 relaxation of the Policy Condition of Chapter 87 of ITC (HS) 2012 Schedule I (Import Policy) only for import of KTM 250 GS 1980-VIN 90101757 and KTM 250 MC 1974-VIN 54409775 (USED SPORTMOTORCYCLE). The vehicles will be used only for the intended purpose within their campus 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.

(Action: Applicant/RA-Pune)

Case No. 49 M/s. Visual Aids Centre, Delhi
F.No.ARNXIMLAPPLY0525050501/AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow import of Vintage Car from United States for personal use.

Applicant Statement: The representation has been forwarded by PC-2 Division for necessary consideration of the PRC. In this application the applicant filed for import of 1956 Rolls Royce Silver cloud under HS Code 87032491 for personal use. In view of that they requested to provide import authorization for import of the vintage car. They informed that the name of the importer is Padmashree Dr. Vipin Buckshey who is a senior Optometrist, contact lens and lasik specialist of the country.He has the rare privilege of serving 7 successive Presidents. He is also the Founder Member of the Heritage Motoring Club of India which is the key outfit in promoting the vintage and classic car movement in India. The proposed importer is an actual user and there are no plans of selling the vehicle
Letter of PC-2 Division was also seen.

Decision: The Committee went through the justification made 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 1 no. of 1956 Rolls Royce Silver cloud for personal use only (not for sale). The car 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.

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

Case No. 50 M/s Pagariya Food Products Private Limited, Bengaluru
F.No.HQRPRCAPPLY00001083AM24

Meeting No.29AM24 held on 15.02.2024
Subject: To allow late filing of MEIS Application/Scrip No. 0708016341.

Applicant Statement: The applicant stated that they are the manufacturer and exporter of food products and have been availing regularly MEIS benefits regularly. There are a few sets of Shipping Bills which they could not be filed within the time period due to multiple technical issues which were beyond their control. Few E-BRCs were generated for the Shipping Bills and are uploaded after the time barred period and few E-BRCs were generated for the Shipping Bills which are uploaded before the time period, but due to the server glitch resulting in non-filing of the application MEIS Application. Hence they are requesting allow MEIS benefit.

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

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

Case No. 51 **M/s Steril-Gene Life Sciences Private Limited, Chennai.**
F.No.HQRPRCAPPLY00007229AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow Extension of EOP Advance Authorization No. 0411001015 dated 22.06.2021.
Applicant Statement: The applicant stated that they have imports made up to 51.00 kgs from SEZ unit through and exports made up to 40.469 kgs . Now they have received the confirmation from overseas buyer to ship the consignment. Their supplied export product is available in the COSTA RICA Market thus their client not released the commercial supply within 30 months period to fulfil the EO. 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. 0411001015 dated 22.06.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Chennai)

Case No.52 **M/s Nishant Export, Cochin.**
F.No.HQRPRCAPPLY00007259AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow EOU Unit Extension Period for Re-export EOU Auth/Scrip No. 17202000PEREOUKLCSEZVOLII dated 12.09.2023

Applicant Statement: The applicant stated that their company based in Cochin, Kerala is a 100% EOU for the last 23 years, having three Star Export House Certificate. They have imported 10000 Kgs. of Vietnam Cigarette Cinnamon against B/E No.7577751 dt .29.08.2023 arrived at unit on 12.09.2023. Out of 10000 Kgs, they have re-exported 2620 Kgs. during Nov. 2023. Though they have export orders for the balance quantity export during Dec. 2023, but their buyer asked them to hold the material for a period of two months as they have enough stock at present. Hence they are requesting to allow 2 months extension for making export.

Decision: The Committee examined the case in detail and in view of justification provided by the applicant, it decided to accede to the request of the firm and allowed extension of period for making exports by a further period of 2 months from the date of endorsement by DC's office to be done subject to verification of stocks and also subject to condition of no DRI reference in the matter with DC's Office. The firm shall approach DC's Office concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ DC Cochin SEZ)

Case No. 53 **M/s Arcelormittal Nippon Steel India Limited**
F.No.HQRPRCAPPLY00006134AM24
Meeting No.29AM24 held on 15.02.2024
Subject: Grant the permission to dispose of the obsolete capital goods imported for setting up the Coke Oven Plant (COP) imported under 3 Annual EPCG Authorizations in accordance with Para 5.05 of Foreign Trade Policy 2023 pertaining to cases under IBC and issuance of Export Obligation Discharge Certificate (EODC) EPCG Authorization No. 5230008515 dated 24.03.2011, EPCG Authorization No. 5230009887 dated 27.12.2011, EPCG Authorization No. 5230010846 dated 26.10.2012.

This is deferred case of PRC Meeting No.26/AM 24 held on 17.01.2024 (Case No.69) wherein Committee deferred the case for want of complete documents and detailed report.

Applicant Statement: The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that Arcelor Mittal Nippon Steel India Limited (AMNS) acquired Essar Steel India Limited (ESIL) pursuant to the Corporate Insolvency Resolution Process (CIRP) under the provisions of the Insolvency and Bankruptcy Code, 2016 (IBC or Code). The resolution plan was approved by the Committee of Creditors of ESIL and subsequently affirmed by the Hon'ble Supreme Court in Committee of Creditors of Essar Steel India Ltd. v. Satish Kumar Gupta [2019 (11) TMI 731]. Prior to the IBC proceedings, ESIL had decided to set up a Coke Oven plant (a facility used to convert coal into coke, a high-carbon fuel primarily used in steelmaking) at its Hazira plant. For setting up the Coke Oven plant ESIL had imported capital goods under EPCG authorizations during the period 2011 to 2013. However, due to the financial constraints and other operational challenges, ESIL did not install the Coke Oven plant and consequently not obtain the installation certificate. However, the applicable export obligation against import of the Coke Oven was fulfilled by ESIL. The ESIL's resolution plan as approved by the Hon'bleSupreme Court (in Committee of Creditors of Essar Steel India Ltd. v. Satish Kumar Gupta [2019 (11) TMI 731]) also explicitly states that all non-compliances pertaining to EPCG Scheme etc are waived and relaxed. Para 5 of the part titled "Reliefs and Concessions" under Section XIII of the approved Resolution Plan states that "In relation to any non-compliance arising under any tax and duty benefit scheme (including the Export Promotion Credit Guarantee Scheme) the relevant Government Authority (including, without limitation the Director General of Foreign Trade) shall waive all such non-compliances by the Corporate Debtor without levying any fee, penalty or additional duty and the Corporate Debtor shall be allowed sufficient time (and in any event not less than two years from the Effective Date) to fulfill its obligation under such tax and duty benefit schemes (including, any export obligations contained therein)." The Coke Oven capital goods, imported by ESIL, that has now become obsolete and is occupying valuable space which AMNS urgently requires for its capacity enhancement at the Hazira plant premises. These obsolete capital goods are hindering and delaying various activities. Hence they are requesting to allow permission to dispose of the said imported and now obsolete Coke Oven capital goods immediately, in relaxation of FTP provisions.
Report received from RA, Surat was seen, as also the extracts of the approved Resolution Plan.

Decision: The Committee deliberated on the case and accepted the hardship regarding obsolete CGs occupying space and decided to allow relaxation only to the extent of allowing the firm to dispose off the Capital Goods imported under EPCG Authorization No. 5230008515 dated 24.03.2011, EPCG Authorization No. 5230009887 dated 27.12.2011 and EPCG Authorization No. 5230010846 dated 26.10.2012 subject to the following conditions:

i) The firm will submit a Bond for the entire amount of duty saved and a continuing Bank Guarantee for 15% of the said amount; to be redeemed on successful closure of the cases.

ii) The firm shall give an undertaking that they shall in due course evidence the fulfilment of the Export Obligation against the said EPCG authorisations.

The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting for issue of permission in this regard. For other issues in the matter the firm shall first further follow up the matter with the RA.

(Action: Applicant/ RA Surat)

Case No. 54 M/s Vedanta Limited, Mumbai

F.No.HQRPRCAPPLY00004428AM23
Meeting No.29AM24 held on 15.02.2024
Subject: To allow Extension of validity period of Target Plus Scrip No. 0310839797 dated 24.03.2021.
Applicant Statement: The applicant stated that Target Plus Scrip pertains to incremental exports made by the Company in FY 2005-06 and were issued under Para 3.7 of FTP: 2004-09. The said scrip was granted only on 24.02.2021 (expiring on 23.02.2023) after long drawn legal battle in Supreme Court. Company had filed separate WP before the Hon'ble Madras High Court – (i) to challenge the legal validity of the Notification No.26/2017-Cus. Dated 29.06.2017 – which restricted the scope of the exemption Notification qua utilization of Target Puls Scrip, (ii) to challenge the provision of the HBP as it curtained a vested righ (Target Plus Srip) by prescribing a time limit for its utilization and (iii) seeking appropriate directions for extension of validity period of the Target Plus scrip. The Company is in genuine hardship to completely utilize the Target Plus Scrip against payment of BCD only, which is only miniscule portion of the total Customs duty paid by the Company. Hence they are requesting to extend the validity period of the duty credit scrip issued under Target Plus Scheme by three years in view of the powers under Para 2.5 of the FTP.

Decision: Deferred.

(Action: Applicant/PRC)

Case No. 55 M/s. Wellknown Polyesters Limited, Mumbai.
F.No.HQRPRCAPPLY00007286AM24
Meeting No. 29AM24 held on 15.02.2024

Subject: To allow inclusion of products covered under average obligation towards fulfilment of EO and consideration of scheme S/Bills for fulfilment of EO against EPCG Authorization No.0330046741 dated 25.03.2017, 0330045719 dated 11.11.2016 and 0330045830 dated 01.12.2016.

Applicant Statement: The applicant stated that while issuance of the 3 nos. of EPCG authorizations, the products accounted towards calculating the average obligation imposed were not covered in the export obligation. Due to the issue company could not mention the authorization number while exporting other products which were included towards average obligation, whereas has mentioned Advance Authorization details and DBK on these Shipping Bills. Their request is to allow products covered under average obligation to also be allowed towards export obligation. Further, the scheme shipping bills to be allowed towards fulfilment of export obligation. EPCG Licences are No. 0330045719 dt.11.11.2016, 0330045830 dt.01.12.2016 & 0330046741 dt.25.03.2017. Hence they are requesting to allow inclusion of products covered under average obligation towards fulfilment of EO and consideration of scheme S/Bills for fulfilment of EO against EPCG Authorization No.0330046741 dated 25.03.2017.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. After detailed discussion, the Committee noted that there is merit in the case and decided to allow inclusion of the export products taken into consideration for fixing the average export obligation of the 3 EPCG Authorisations (PTY,POY and FDY) towards fulfilment of specific and average Export Obligation imposed on the authorisations, and provisions of PC 07/2002 dated 11.07.2002 may be extended by RA to the SBs in which export of the said three items (PTY,POY and FDY) has been done by the applicant in valid EOP. 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.56 M/s. Puneet Syntex Private Limited, Mumbai
F.No.HQRPRCAPPLY00004191AM23
Meeting No.29AM24 held on 15.02.2024
Subject: To allow DFIA benefit.

Applicant Statement: The applicant stated that they have made 2 exports under 1 DFIA File Number File Number: 03/DA/076/00311/AM22 Dated 10.03.2022 ; While Preparing Transferable DFIA - ANF-4G - they have taken 1 S/bill instead of 2 S/bills. They made the mistake & amp; received the e-script from RA-Mumbai vide Authorisation Number 0311016199 Date 08/07/2022. They have not done the registration with customs till date and original authorization is with them. Hence they are requesting to allow to add another S/Bill to the existing file for DFIA benefit. Comments of EGTF was seen.

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

(Action: Applicant)

Case No. 57 M/s. AB Mauri India Private Limited, Bengaluru
F.No.HQRPRCAPPLY00000196AM24
Meeting No.29AM24 held on 15.02.2024
Subject: To allow condonation of delay in submitting installation certificate against EPCG Authorization No. 0330004466 dt 08.10.2003.

Applicant Statement: The applicant stated that they have taken the EPCG license No 0330004466 dated 08.10.2003 for factory address at Uran, Dist. Raigad. They have imported the said capital goods vide BE No. 9041/16, T. No. 943177 Dt. 20.01.2004. In the year 2004 they have been forced to close the said unit due to unstable international as well as domestic market for our product. After closure of the said unit, on 4th November 2004 they have taken the amendment in the said license for the installation at their Chiplun factory. On receipt of amendment from RA office they have shifted the imported capital goods to Chiplun Factory. The reasons for delay for installation of the said capital goods which is as below - The technical write up for the said Plant, its sub-assemblies and dates of installation are as follows: The Yeast Dryer plant consists of various components/ sub-assemblies which are used to manufacture DRIED YEAST (INSTANT/ ACTIVE/ INACTIVE). This Yeast is being used in Bakeries. Gantt chart depicting date wise sequential activities is also attached herewith for doing your needful. It is a unique plant in itself where liquid yeast is getting dried and granulated. Our plant is located in Chiplun, Ratnagiri in Western Ghats, an area known for heavy rain. During rainy season commissioning work gets badly affected. This entire plant is combination of many activities, machinery, equipment which requires inter connection with each other. At the end they have to do trial run to ensure desired quality of products. Thus, it may be seen from the above that the entire Plant took 22 months to assemble and getting ready to be commissioned for production of finished goods. All these put together it take almost two years time to commission a plant of this complexities. Hence they are requesting to allow condonation of delay in submitting installation certificate against EPCG Authorization No. 0330004466 dt 08.10.2003.

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 installation of capital goods and delay in submitting installation certificate issued by Chartered Engineer against EPCG Authorisation No. 0330004466 dt 08.10.2003 subject to the payment of composition fee amount of Rs. 25,000/-. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)