

Date of Uploading 06/05/2026

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 28.04.2026 under the Chairmanship of
Shri Lav Agarwal, Director General of Foreign Trade

Meeting No.01AM27 held on 28.04.2026

The following members were present in the meeting:-

- | | |
|-----------------------------|------------|
| 1. Shri Abhinav Gupta | Addl. DGFT |
| 2. Shri Rakesh Kumar | Addl. DGFT |
| 3. Shri Lokesh H.D. | Addl. DGFT |
| 4. Shri Ramesh Kumar Verma | Joint DGFT |
| 5. Shri Harish C. Upadhyay | Joint DGFT |
| 6. Shri Sanjeev Srivastava | Joint DGFT |
| 7. Md. Moin Afaq | Joint DGFT |
| 8. Shri K. Hrushikesh Reddy | Joint DGFT |
| 9. Shri Satya Raja Sekhar G | Joint DGFT |
| 10. Shri Pravin Nalawade | Joint DGFT |
| 11. Shri Raman Kumar | Joint DGFT |

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

SI No.	Name of the Firm
1	M/s. Rani International, Mumbai
2	M/s. Daisy Industries
3	M/s. Microns India, Faridabad
4	M/s. Sai Life Science Limited
5	M/s. Gland Pharma Ltd
6	M/s. Shubham Designs

7	M/s. ESS ENN Exports, Tirpur
8	M/s. Permashwar Creations Private Limited
9	M/s. Indapur Dairy and Milk Products Limited, Pune
10	M/s. Kalakruti Processors Private Limited, Surat
11	M/s. Nazareth Metals
12	M/s. Chandan Steel Ltd
13	M/s. Phoenix Conveyor Belt India Private Limited
14	M/s. Lotus Global Private Limited, Mumbai
15	M/s. Big Box Containers Private Limited
16	M/s. Millenium Exim Private Limited
17	M/s. NCS Sugars Limited
18	M/s. DSM Shared Services India Private Limited
19	M/s. Delphi-Tvs Technologies Limited
20	M/s. Ghodawat Skystar LLP
21	M/s. R G International, Ludhiana
22	M/s. Bright Lifecare Pvt. Ltd.
23	M/s. Lee Pharma Limited
24	M/s. R R Kabel Limited, Maharashtra
25	M/s. Delta Industries, Dakshin Kannad
26	M/s. Gulf Oil Lubricants India Ltd.
27	M/s. Konar Engineering Services Pvt Ltd
28	M/s. Silver Spark Apparel Limited, Bengaluru
29	M/s. ISGEC HITACHI ZOSEN LIMITED
30	M/s. Amaravathi Textiles Pvt Ltd, Pattabhipuram
31	M/s. Sterlite Electric Limited, Mumbai
32	M/s. Namo Alloys Private Limited, Faridabad
33	M/s. Stylam Industries Limited, Chandigarh
34	M/s. Bharat Heavy Electricals Limited, Bengaluru
35	M/s. Alok Industries Limited, Mumbai
36	M/s. NCC Limited
37	M/s. Jain Irrigation Systems Limited, Jalgaon
38	M/s. M11 Energy Transition Private Limited, Karnataka
39	M/s. Aaisha International, Uttar Pradesh
40	M/s. Ceat Limited
41	M/s. S.P. Mani and Mohan Dairy (India) Private Limited, TAMIL NADU
42	M/s. S.P. Mani and Mohan Dairy (India) Private Limited, ERODE
43	M/s. S.P. Mani and Mohan Dairy (India) Private Limited, Erode

By

44	M/s. S.P. Mani and Mohan Dairy (India) Private Limited, ERODE
45	M/s. S.P. Mani and Mohan Dairy (India) Private Limited, ERODE
46	M/s. MNS Foods Limited, Karnataka
47	M/s. Meenakshi Cotgin, Maharashtra
48	M/s. Meenakshi Fibers, Pimpalgaon
49	M/s. Shubham Cotton, Nagpur
50	M/s. Eses Bio- Wealth Private Limited, ASSAM
51	M/s. Super Impex, Maharashtra
52	M/s. Posco Maharashtra Steel Private Limited, Maharashtra
53	M/s. Kelvin Natural Mint Private Limited, Moradabad
54	M/s. Duet India Hotels (Pune) Private Limited, Haryana
55	M/s. Reliance Industries Limited, Maharashtra
56	M/s. Reliance Industries Limited, Maharashtra
57	M/s. Reliance Industries Limited, Maharashtra
58	M/s. Muskaan Traders, Maharashtra
59	M/s. MLJ Industries Limited, Greater Noida
60	M/s. Devine Meditech, New Delhi
61	M/s. Anuh Pharma Limited, Maharashtra
62	M/s. Rusan Pharma Limited, Maharashtra
63	M/s. Viswaat Chemicals Limited, Mumbai
64	M/s. Viswaat Chemicals Limited, Mumbai
65	M/s. Asian Tire Factory Limited, Jalandhar
66	M/s. Balasore Alloys Limited, West Bengal
67	M/s. Meghmani Organics Limited, Gujarat
68	M/s. Bharat Heavy Electricals Limited, Delhi
69	M/s. Madras Hydraulic Hose Private Limited,
70	M/s. Kerala State Co-Operative Federation For Fisheries Development Limited, Ernakulam
71	M/s. Hindustan Mint and Agro Products Private Limited, Chandausi
72	M/s. Pearl Alloys Private Limited, Haryana
73	M/s. Banco Products (India) Limited, Vadodara
74	M/s. Everest Aluminium Private Limited, Kolkata
75	M/s. Jindal Ecotex LLP, Panipat
76	M/s. Fishfa Rubbers Limited, Rajkot
77	M/s. Balaji Cork, Gurgaon
78	M/s. Milan Laboratories India Private Limited, Mumbai
79	M/s. Nico Extrusions Limited, Maharashtra



80	M/s. Nico Extrusions Limited, Maharashtra
81	M/s. Taj Traders, Maharashtra
82	M/s. Reliance Industries Limited, MAHARASHTRA
83	M/s. Shreeji Global Fmcg Limited, Gujarat
84	M/s. Brocade India Polytex Limited, Kerala
85	M/s. Zenzi Pharmaceutical Industries Private Limited, Maharashtra
86	M/s. Laguna Clothing Private Limited, Bangalore
87	M/s. Lord Shiva International, Uttar Pradesh
88	M/s. Lord Shiva International, Uttar Pradesh
89	M/s. Lord Shiva International, Uttar Pradesh
90	M/s. DP Cocoa Products LLP, Himachal Pradesh
91	M/s. Bhilosa industries private limited, Mumbai
92	M/s. Marzoli textile machinery manufacturers private limited, Tamil Nadu
93	M/s. Eastman International, Ludhiana
94	M/s. Jayna Steel India, Delhi
95	M/s. Anuh Pharma Limited, Maharashtra
96	M/s. M Lakhamshi Industries Limited, Mumbai
97	M/s. Theeta Electricals Private Limited, Delhi
98	M/s. Metro Global Exports Llp, Mumbai
99	M/s. Godrej And Boyce Manufacturing Company Limited, Maharashtra
100	M/s. Metro Global Exports Llp, Mumbai
101	M/s. Metro Global Exports Llp, Mumbai
102	M/s. Kedia Carbon Private Limited, West Bengal
103	M/s. Gujarat Raffia Industries Limited, Gujarat
104	M/s. Rajshree Polypack Limited, Mumbai
105	M/s. Prince Corp Private Limited, Mumbai
106	M/s. Magnolia Martinique Clothing Private Limited,
107	M/s. K T V Health Food
108	M/s. Nova Carbons India Private Limited, Tamil Nadu
109	M/s. Ball Beverage Packaging (India) Private Limited, Bangalore
110	M/s. Kelvin Natural Mint Private Limited, Uttar Pradesh
111	M/s. J B Chemicals And Pharmaceuticals Limited, Mumbai
112	M/s. J B Chemicals And Pharmaceuticals Limited, Mumbai
113	M/s. Orbit Bearings (India) Pvt Ltd, Gujarat
114	M/s. Aval Fashion House, Haryana
	M/s. Neelam Creation Private Limited, Surat



115	M/s. Surya Roshni Limited, New Delhi
117	M/s. Pragati Automation Private Limited, Bangalore
118	M/s. Sun Bio Naturals India Private Limited, Chennai
119	M/s. Saga Elastomer Private Limited, Mumbai
120	M/s. ATC Tires AP Private Limited, Visakhapatnam
121	M/s. ATC Tires AP Private Limited, Visakhapatnam
122	M/s. ATC Tires AP Private Limited, Visakhapatnam
123	M/s. Namrata Textile, Surat
124	M/s. Food Systems Asia, Maharashtra
125	M/s. Swastik Pipe Limited, Delhi
126	M/s. Swastik Pipe Limited, Delhi
127	M/s. Elcon Alloys Private Limited, Uttar Pradesh
128	M/s. Raah Home Solutions LLP, Maharashtra
129	M/s. Yogeshwar Polymers, Gujarat
130	M/s. Prakash Gold Palace Private Limited, Tamil Nadu
131	M/s. Alucraft Manufacturing & Marketing Llp, Kerala
132	M/s. Gopinath Chem-Tech Limited, Gujarat
133	M/s. Macro Polymers Pvt Ltd, Ahmedabad
134	M/s. Strawberry Studio Exports Pvt Ltd, Delhi
135	M/s. Best Value Chem Private Limited

Case No. 1 M/s Rani International

F.No. HQRPRCAPPLY00003790AM23

Meeting No. 01AM27 held on 28.04.2026

Subject: Revalidation of six DFIA's against DFIA Authorization No. 0310835562 dated 20/03/2020, 0310828013 dated 29/03/2019, 0310828053 dated 01/04/2019, 0310830088 dated 04/07/2019, 0310829957 dated 27/06/2019, 0310831825 dated 26/09/2019.

Applicant Statement: The firm has stated as below:

The Duty Free Import Authorization could not be utilized and expired due to reverse migration of labour, restrictions of peoples movement and social distancing guidelines in place, disruption in supply chain movements etc. it is most earnestly requested to consider our case in the next PRC Meeting and may allow revalidation of all DFIA for a period of 6 (six) months from the date of endorsement considering grave financial prejudices caused to us.

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 of the firm.

Case No. 2 M/s Daisy Industries

F.No. HQRPRCAPPLY00015AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Rebate of State and Central Taxes and Levies (RoSCTL)

Applicant Statement: The firm has stated as below:

We have exported Tarpaulins and had generated ECOM Reference Application for ROSCTL Application. The system did not provide correct ROSCTL Rate for calculation and also further the system did not select / provide for all exports items and therefore ROSCTL was also not calculated on all exports items as per shipping bills. We have attached all the relevant documents and screenshot for your reference and we request you to kindly issue ROSCTL Duty Credit Scrip with correct value.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. After detailed discussion, the committee noted that here is hardship to the firm and it was decided to accede to the request for issuance of RoSCTL Duty Credit Scrips with correct value.

Case No. 3 M/s Microns India

F.No. HQRPRCAPPLY00000219AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Request to allow the shifting of CG due to change of the address of the business premises Condonation for delay issuance of installation certificate and consider the deemed export without mentioning EPCG authorization no on ARE 3 against EPCG Authorization No. 0530137860 dated 14.01.2005, EPCG Authorization No. 0530149813 dated 15.09.2009.

Applicant Statement: The firm has stated as below:

This has reference to the above; we would like to inform that we had issued epcg authorization no. 0530137860 dt. 14.01.2005 and 0530149813 dt. 15.09.2009 for import of following capital goods detail given below:- s. No. Description qty EPCG Auth. No. Date 1. New has USA make, model sl-10 cnc turning center with accessory 1 nos 0530137860 14.01.2005 2. New make USA make , model sl-20 cnc turning center with accessory 1 nos 0530137860 14.01.2005 3. Old,



used Nakamura Tome sc-300 cnc lathe s/n 304203 along with accessories 1 nos 0530149813 15.09.2009 4. Old , used Nakamura tome tmc-300 cnc lathe s/n f300401 along with accessories 1 nos 0530149813 15.09.2009 showing the installation address at plot no. 17, sector-4, faridabad-121006. We had made the import of above capital goods vide bill of entry no. 824839 dated 17.03.2005 and 719721 dated 14.10.2009 respectively and get the installation certificate from independent chartered engineer with in prescribed time period i.e. 6 months (copy enclosed). Please note that the above said business premises on rent and in the year 2010 we had shifted our company to our own business premises situated to plot no. 1140-1141, sector-58, faridabad. We had shifted our all plant and machinery at our new business premises. In that case our above mention capital goods also had been shifted vide challan no. 6708 dt. 30.11.2010 & 6707 dt. 30.11.2010 and also get the installation certificate from independent chartered engineer(copy enclosed). We had made amendment in our iec regarding change of address but due to oversight we had not made amendment in our epcg license. We had been also applied for issuance of installation certificate from central excise and finally get the installation certificate from central excise also. (copy enclosed). We further stated that we had made supply to 100% eou thru are-3 that is covered under deemed export and some supply made to directly our foreign buyer i.e. Our direct export. But due to lack of knowledge we had not mentioned the epcg authorization no. On our supply documents i.e. Shipping bill in case of direct export and are-3 in case of deemed export. We undertake that we had not considered the above said shipping bill and are-3 against any other epcg authorization and we are liable to pay any government dues if arise in future. We further stated that we had applied for eodc on 18.07.2019 and 08.04.2019 before Addl. DGFT (CLA) New Delhi, vide key no. 1742173 and 1728056 respectively and also paid composition fees as well as custom duty with interest against unfulfilled export obligation challan enclosed. In this regard we enclosed herewith following documents:- 1. Copy of EPCG authorization no.0530137860 dt.14.01.2005 and 0530149813 dt. 15.09.2009 2. Copy of installation certificate issued by independent chartered engineer 3. Copy of Transfer Challan no. 6708 and 6708 both dated. 30.11.2010 4. Copy of installation certificate issued by Central Excise 5. Copy of IEC certificate 6. Copy of MSME certificate 7. Copy of receipt of EODC application dated 18.07.2019 and 08.04.2019 8. Copy of duty paid challan Now we request kindly regularize the installation of machines at our new factory premises i.e. Plot No. 1140-1141, Sector-58, Faridabad, and allow the shifting of Machine and condone the delay issuance of installation certificate from central excise department and also allow to consider our Deemed export documents without mentioning EPCG authorization no. for fulfilment of export obligation.

Decision: The Committee went through the statements made by the firm and decided to accept the request of the firm to allow the shifting of Machine to its own unit and condonation of delay in submission of installation certificate. The committee decided not to accept the request of the firm to consider deemed export documents without mentioning EPCG authorization no. for fulfillment of export obligation.

Case No. 4 M/s Sai Life Sciences Limited

F.No. HQRPRCAPPLY000459AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Re-validation of MEIS Scrip

Applicant Statement: The firm has stated as below:

Scrip Number 3919015663 dated May 03,2021 was rejected by the Customs Authorities as one of the shipping bills (6797379) had been utilised inadvertently in an earlier MEIS scrip (Scrip No. 3919014527). The other shipping bills for which benefit could not be received (under Scrip No. 3919015663) have been re-activated by DGFT. The Company has filed application before PRC division and received favorable order where it was held that the Company is eligible for benefit of MEIS on 5 Correct Shipping Bills. Basis of decision of PRC committee, we have received an email communication from the DGFT Headquarters notifying Sai Life that Ecom module for filing the MEIS application is enabled and the same can be filed online through Company's login in DGFT portal. Based on the directions received from DGFT headquarters, the Company has filed a fresh MEIS application online against 5 Shipping bills No.(1) 1105479 dated 04.01.2019, (2) 1787948 dated 04.02.2019, (3) 4651737 dated 04.05.2018, (4) 6357210 dated 20.07.2018 and (5) 8786325 dated 08.11.2018. In this regard, we have intimated concerned officer in DGFT headquarters regarding the MEIS application filed and shared the copy of the same for further process. Based on our communication with the authorities, we understand that as part of the procedure, the MEIS application is transferred to RA Bangalore for further process and the same is pending before RA Bangalore. Considering the same, we would request your goodself to kindly direct the concerned authority to process the MEIS application without any further delay. We are herewith enclosing all the relevant information in this regard as supporting documentation for your reference.

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 of the firm.

Case No. 5 M/s Gland Pharma Ltd

F.No. HQRPRCAPPLY00470AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Request for issue of direction to the jurisdictional RA at Hyderabad (HYD RA) for transfer of SEIS application filed for FY 2016-17 bearing file no. 09/21/094/80046/AM18 to the jurisdictional RA at



Visakhapatnam for processing.

Applicant Statement: The firm has stated as below:

The Company had filed separate applications electronically for Domestic Tariff Area (DTA) unit, vide File no: 09/21/094/80046/AM18 and for Special Economic Zone (SEZ) unit, vide file no. 46/21/094/80012/AM18 on 07 March 2018 for claiming incentives under SEIS in the prescribed Form ANF 3B for the FY 2016-17 on the DGFT web portal. The Company observed that under separate orders, the Vizag EPZ RA had approved the SEIS application filed for SEZ unit and issued the scrips in the name of the Company. For the same period, vide separate order, the HYD RA has rejected SEIS application vide Rejection Letter dated 07 October 2022 pertaining to DTA unit for the limited reason that application related to the SEZ unit, filed for the same period, has been processed. The Company prays that the SEIS application filed by the Company for its DTA unit shall be transferred to the Vizag EPZ RA and merged with the application filed for SEZ unit for respective period. The plea is based on the fact that a procedural inadvertent error committed by the Company by filing separate application, should not lead to denial of substantial rights to receive eligible benefit under the Scheme, more so when there is no dispute regarding the Company's eligible to claim such benefits. Such procedural error does not result in any contravention of the provisions of the Foreign Trade (Development and Regulation) Act, 1992 and the Rules made thereunder and the company have not made any duplicate claim on the DTA invoices. The Company has further enclosed detailed write-up as to why the application filed for DTA shall be transferred and merged with the application filed for SEZ unit. Requesting your good offices to kindly consider and provide necessary relaxation in this regard.?

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to refer the case to Vizag EPZ to examine the case for resolution after confirming that the same set of earnings has not been covered in the application with RA Hyderabad and SEZ and eligibility of the services for SEIS benefits.

Case No. 6 M/s Shubham Designs

F.No. HQRPRCAPPLY001938AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Amendment Cum Revalidation Application For Transferable DFIA

Applicant Statement: The firm has stated as below:

We have mentioned the correct Import HS Code - 54075290 at the time of DFIA file number Application for Import Item Sr. No. 1. After completing the exports by oversight at the time of Application of

Transferable DFIA we have mentioned the ITC HS Code as 54075490 instead of 54075290 for Import Item Sr. No. 1. We are unable to amend the HS Code of Import Item Sr. No. 1 in license (No. 5211004050 dt. 24.01.2023) as no procedure / facility is available in Online Portal. We have already raised a complaint in this regard in the DGFT Portal vide Complaint No. 202302200183 dated 23.02.2023 the same stands closed. We request you to correct the Import ITC HS Code and to extend the license for another 6 months from the date of expiry as presently we are left with only 4 months for Import

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allow amendment of DFIA to include correct HS Code and revalidation for a period of 3 months.

Case No. 7 M/s ESS ENN Exports

F.No. HQRPRCAPPLY00002154AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Closure of Authorizations against Advance Authorization No. 3210079240 dated 19/11/2019.

Applicant Statement: The firm has stated as below:

As per JDGFT, CBE RA deficiency letter, authorisations issued under self declared category we apply for norms committee so please guide us to obtained norms committee ratification copy for this self declared authorizations so please do the need ful licence no: 3210079240 dt. 19.11.2019 original file No : 32/24/040/00077/am20.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and noted that the case is already resolved and there in no action pending.

Case No. 8 M/s Permeshwar Creations Private Limited

F.No. HQRPRCAPPLY00002861AM24

Meeting No.01AM27 held on 28.04.2026

Subject: We request you to kindly issue us fresh MEIS license to avail the benefit MEIS scheme.

Applicant Statement: The firm has stated as below:

Please refer to the above mentioned subject, we request you to kindly issue us fresh MEIS license to avail the benefit MEIS scheme. Earlier issued MEIS License No.0319087847 Dt: 05.10.2016 which we have sent to nhava sheva custom house for verification but they informed us that the said license is already registered at nhava sheva custom house in the name of M/s Shirt International with the different date i.e.13.10.2016 for Rs.243593.00 Therefore we request your good self to please look into the matter and issued the Fresh MEIS License with the



Revised License Value Rs.302362 at the earliest and do the needful.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to refer the case to RA, Mumbai for examination. Firm shall submit all the supporting documents to RA Ahmedabad.

Case No. 9 M/s Indapur Dairy and Milk Products Limited

F.No. HQRPRCAPPLY002890AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Unable To Make Online Request Due To Non-transmission Of Shipping Bill No 9688255 Dated 03112017 And Sb No 9661568 Dated 02112017

Applicant Statement: The firm has stated as below:

Shipping bills not transmitted by customs to DGFT portal. As per various High Court's decisions applied to customs for reward benefits amendment in SB and obtained certificate of amendment no. ARSB-2182 dated 17.09.2018. However, the application could not be submitted online. In the shipping bill reward default remained no which shall be selected yes.

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 of the firm.

Case No. 10 M/s Kalakruti Processors Private Limited

F.No. HQRPRCAPPLY00003257AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Condonation of delay in submitting the eBRCs against Refund of Terminal Excise Duty Authorization No. 5230022429 dated 26/10/2016.

Applicant Statement: The firm has stated as below:

We had applied for refund of Terminal Excise Duty to the RA, Surat, but the same was not granted due to non-submission of e-BRCs, as our Bank was reluctant to issue the same. On our subsequent follow up with them, they issued the same, but by that time our application became time-barred and the RA asked us to approach the PRC for condonation of delay.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/

- 11 -



justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request of the firm.

Case No. 11 M/s Nazareth Metals

F.No. HQRPRCAPPLY00003524AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Clubbing of Authorizations

Applicant Statement: The firm has stated as below:

It will be seen that we have obtained more than 100 licenses and all have been redeemed. RLA Mumbai has not consider our request for clubbing . We request your office to kindly consider our request for regularization and closure of all the three licence under clubbing as deem fit by your office.

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 of the firm.

Case No. 12 M/s Chandan Steel Limited

F.No. HQRPRCAPPLY00006032AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Re-validation of MEIS Scrip

Applicant Statement: The firm has stated as below:

Our case was approved and revalidated for MEIS Licence No. 0319167744 Dt. 29.05.2018 for further 6 months from the date of approval by PRC under Meeting No.01AM27 held on 28.04.2026 34/AM23 held on 09.03.2023. After approved of our revalidation by PRC we approached to Addl. DGFT, Mumbai, Addl. DGFT Mumbai could not revalidate the same due to technical error as extension date could not transmitted at Custom Server and Addl. DGFT Mumbai issued memo informing that they were proceeding accordingly as per instruction received from Head Quarter. Letter attached It is very unfortunate our problem was not solved even though we mailed several time to concern officers mail Ids rameshk.verma@nic.in, k.khatminthang@gov.in, deepak.jhalani@gov.in, satya.grandhi@gov.in, ajay.korla@gov.in. We again represent our MEIS Licence No. 0319167744 Dt. 29.05.2018 for revalidation as well as for transmitted the same at Custom Server.

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 of the firm.



Case No. 13 M/s Phoenix Conveyor Belt India Private Limited

F.No. HQRPRCAPPLY007204AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Closure of Authorizations

Applicant Statement: The firm has stated as below:

Request for consider our situation regarding submission of documents towards fulfillment of export obligation & closure against Advance Licence Nos. 0210145032 Dt 14.07.2010, 0210148805 Dt 30.09.2010, 0210158524 Dt 06.05.2011, 0210161496 Dt 30.06.2011, 0210170866 Dt 15.12.2011 & 0210176039 Dt 30.03.2012. We would like to solicit your kind attention to the facts that following six Advance Licences were obtained under deemed export category on the basis of valid Project Authority Certificate/Invalidation Letter, in respect of supply of Conveyor Belts in different projects under Essar Projects Limited and required respective export obligations were also fulfilled within the stipulated period as per concerned Advance Licences. Prescribed supply documents as per Foreign Trade Policy and relevant Hand Book of Procedures are required to submit to concerned Licensing Authority as proof of completion of export obligation against each respective Advance Licences. Relevant main documents are as follows : In case of Advance Licence issued on the basis of Project Authority Certificate, Certificate from Project Authority in connection with receiving of finished products, as per Project Authority Certificate, from Advance Licence Holder. Alternately, in case of Advance Licence issued on the basis of Invalidation Letter, Certificate from concerned Central Excise/GST Authorities of receiving end, in connection with receiving of finished products based on relevant Invalidation Letter from Advance Licence Holder. And Payment Certificate as prescribed format of FTP, from relevant Project Authority or concerned organization receiving the materials on the basis of Invalidation Letter. As per rules of Foreign Trade Policy, we have submitted all the requisite documents to Essar Projects Limited to whom we have supplied our finished products based on either Project Authority Certificate / Invalidation Letter. Reference to the above, we like to intimate you that this concerned certificate is required to establish that the supply of our conveyor belt to Essar Projects under Deemed Export category against the above noted Advance Authorisations which are required to submit to DGFT for closure of said Advance Authorisations. We have been following up for the desired records/certificate over a long period. In continuation to the above, kindly note that Essar Projects meanwhile had run into financial difficulty and is currently undergoing the liquidation process since 2018. We, Phoenix Conveyor Belt India Pvt Limited have made several efforts to get the certification done with the help of the liquidator's office. Mr. A Bhattacharya from Deloitte was the nominated liquidator. Our officials had a meeting in Sep 2023 with Deloitte team wherein there was a verbal agreement to endorse the documents. Informally we

know that Deloitte had also given legal clearance to the liquidator to approve the sign off ? however, the liquidator has refused to approve stating that the transactions are prior to their engagement. In this context, we like to mention that request for further meetings with the liquidator has not yielded results. In view of the above, Sir, we would request you to kindly consider our subject matter and advise us about required supply documents in respect of your satisfaction towards fulfillment of export obligation against above noted Advance Authorisation in pale of prescribed documents as per FTP. We are ready to submit any kind affidavit / undertaking from our end along with Chartered Accountant Certificate for closure of the above noted Advance Licences. In this regards, we would also request you to kindly allow us personal hearing at your PRC meeting to give proper clarification supporting with requisite documents for consideration of our request.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to refer to RA, Kolkata for taking a decision on the amnesty application by already filed by the firm with RA.

Case No. 14 M/s Lotus Global Private Limited

F.No. HQRPRCAPPLY00007207AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Seeking exemption from time-barred constraints for DFIA applications against DFIA Authorization No. 03850700004AM20, 03850700012AM20, 03850700016AM20, 03850700022AM20.

Applicant Statement: The firm has stated as below:

We are MSME specializing in the manufacturing and export of Paper Stationery Products since 2006; we function with a very small team. Our company experienced setbacks following the death of a key employee in April 2021, who was responsible for overseeing DGFT tasks. This loss became more evident during an internal audit initiated in January 2023, prompted by a deficiency noted by RA Mumbai regarding exports outside the export obligation period. The audit revealed that few EODC applications had not been submitted. Specifically, it was found that 6 DFIA's managed by the deceased employee had not availed EODC. We have since filed applications with the maximum late cut for 3 of these cases, as detailed in enclosure Annexure-B. Currently, we are seeking policy relaxation for the 3-remaining time-barred cases, also detailed in enclosure Annexure-C. Additionally, for 1 DFIA, enclosure Annexure-D we are requesting the regularization of part exports outside the Export Obligation Period. Given these exceptional circumstances, we respectfully request an extension of 45 days to submit our DFIA applications and to regularize any exports conducted outside the EOP. This extension will afford us



the vital time needed to compile the requisite information, ensure that our submissions are both accurate and compliant, and allow us to maintain our contributions to the local economy without further interruptions. We also request Personal Hearing to present our matter.

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 of the firm.

Case No. 15 M/s Big Box Containers Private Limited

F.No. HQRPRCAPPLY0007224AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Waiver of balance exports in view of a devastating fire occurred in our factory on 28 04 2019 just after two days of our last supply to EOU under deemed exports we have supplied to the extent of FOB value INR 4277348 against stipulated EO

Applicant Statement: The firm has stated as below:

We suffered a TOTAL LOSS of plant, Equipment and machineries along with the entire raw materials in a devastating fire incident that happened on 28.04.2019. In this incident we have lost all our inventory, the imported capital goods, equipment, furniture, fittings and the entire factory building. This has created a grave situation for us to comply with several procedural aspects. We used the FIFO method which helped us to complete a small portion of obligation of authorizations. RA, Ahmedabad has issued EODC for certain other Advance Authorisations. We could not continue exports, due to the TOTAL LOSS of the unit in the fire. It also created a financial vacuum. We found ourselves between Devil and Sea. Barring some Advance Authorisations, we have no outstanding authorisations. Had this fire not happened we would have fulfilled the stipulated EO. We have never been debarred or our any kind of operations were cancelled by any authorities. Considering our genuine track record and the current grave situation kindly EXEMPT us from the financial liability and fulfilment of balance export obligation. We also request you to initiate the Force Majeure Clause, if it deserves as the act is not attributed to human error.

Decision: The Committee went through the submission made by the applicant and noted that the firm has requested for withdrawal of the PRC application on the grounds that it has applied for EODC before the RA.

Case No. 16 M/s Millenium Exim Private Limited

F.No. HQRPRCAPPLY007305AM24

Meeting No.01AM27 held on 28.04.2026

Subject: To allow the export to Bhutan realized in Indian Currency



Applicant Statement: The firm has stated as below:

Review of PRC Committee decision vide Meeting No.01AM27 held on 28.04.2026 23/AM24 held on 12.12.2023, Case No. 53 of Millenium Exim. Please note that out export is not a normal Indian Rupee Export, it is export realized through Vostro Account Mechanism to Bhutan. We attached Vostro Account Certificate of State Bank India. This request was considered by EPCG Committee in the 1st Meeting on AM-24 held on 27.04.2023 and 04.05.2023 wherein Committee decided to refer the case to PRC Section for necessary action. The applicant stated that they have exported to Bhutan in Indian Rupee Currency value is Rs. 8,05,52,362.94 within export obligation period of the subject EPCG license under 0% concessional duty. They have already paid composition fees for Rs. 203921. Hence they are requesting to allow export to Bhutan realized in Indian Rupees towards fulfilment of EO against EPCG License no. 0230008922 dated 01.07.2013

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and decided not to take up the case as it has already been regularized through payment of duty along with applicable interest.

Case No. 17 M/s NCS Sugars Limited

F.No. HQRPRCAPPLY007307AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Re-validation of Advance Authorization/Certificate

Applicant Statement: The firm has stated as below:

The Company is undergoing Corporate Insolvency Resolution Process under Insolvency and Bankruptcy Code, 2016 ("IBC") vide Order of Hon'ble NCLT dated 24.06.2022 and I am appointed as Resolution Professional. I have made physical submission of representation seeking revival of advance authorization license vide letter dated 2nd January, 2024. The same along with 6 annexures are being attached with online application. The revalidation is required to ensure going concern and maximization of value of Company in compliance with Order of Hon'ble NCLT and provisions of IBC. The CoC in its commercial wisdom has authorized and instructed me to undertake necessary measures to ensure revival of the Authorization License. Kindly allow a personal hearing as I am not being allowed to select the same in the online application.

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 of the firm.

Case No. 18 M/s DSM Shared Services India Private Limited



F.No. HQRPRCAPPLY007383AM24

Meeting No.01AM27 held on 28.04.2026

Subject: We request you to issue SEIS scrip in case of file number HYDSEISAPPLY00021095AM22 for which the SEIS rejection letter was issued without considering our submission and without providing opportunity of personal hearing

Applicant Statement: The firm has stated as below:

We, DSM Shared Services India Private Limited (hereinafter referred to as DSSIPL or the Company or we are located at 7th floor, Tower -1, Salarpuria Knowledge Park, Sy.No.83/1 Plot No:16, Raidurgam, Hi-Tech City, Hyderabad - 500081, Telangana, India. DSSIPL is engaged inter-alia in provision of accounting related back-office services to the overseas affiliates of the Company. DSSIPL filed an application on December 29, 2021 with Regional Authority (RA), Hyderabad for issuance of duty credit scrips amounting to Rs. 2,94,88,660/- under the Service Export from India Scheme (?SEIS?) for the period 1 April 2019 to 31 March 2020. Further, we have also duly replied to the deficiency raised by the RA time to time. We wish to bring to your notice that despite filing all the required replies with necessary documents to the deficiency raised, our application got rejected without considering our submission and without providing opportunity of personal hearing. The rejection letter has been attached for your kind reference. We have been engaged in export of accounting related services duly covered under the scheme and have also submitted necessary agreements or documents in order to comply with the requirements prescribed under the scheme for grant of scrips. We humbly request your goodself to intervene in the matter to do the needful for grant of SEIS scrips of FY 2019-20 to the Company. We would be glad to provide any necessary information/documents if required at your end.

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 of the firm.

Case No. 19 M/s Delphi-Tvs Technologies Limited

F.No. HQRPRCAPPLY007896AM24

Meeting No.01AM27 held on 28.04.2026

Subject: Request for EPCG Authorization Number wrongly mentioned in the Shipping Bill against various EPCG Authorization Numbers.

Applicant Statement: The firm has stated as below:

We have obtained 143 EPCG Authorisations, hence we could not have a track on the Authorisation numbers in the export shipping bill endorsement. due to this in the shipping bill we are wrongly mentioned



the other EPCG authorisation number, which is already redeemed. Kindly condone the procedural lapse for mentioning wrong EPCG authorisation number in the shipping bill in respect of 8 EPCG authorisation.

Decision: The Committee went through the statements made by the firm and noted that the RA has reported that the authorisations have been redeemed. The PRC discussed the issues in details and decided that a detailed report is to be sought from concerned RA.

Case No. 20 M/s Ghodawat Skystar Llp

F.No. HQRPRVAPPLY00241AM25

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of I block EO Period

Applicant Statement: The firm has stated as below:

Reason / justification for accepting shipping bill nos. Mentioning epcg licence no. 3130008425 dated 14.01.2015 instead of EPCG licence 3130009401 dated 05.05.2016. We had received EPCG licence No. 3130009401 dated 05.05.2016 from the office of the Jt.DGFT, Pune for fulfilling Export Obligations of the item with ?ITCHS Code 10063020, Item : Non Basmati Rice, Basmati Rice? We had also received Licence No. 3130008425 dated 14.01.2015 from the office of the Jt.DGFT, Pune for exporting the same item ITCHS Code 10063020, Item: Non Basmati Rice, Basmati Rice?. 1) We started fulfilling the export obligations under licence No. 3130008425 dated 14.01.2015 for all our exports of Non Basmati Rice HS Code 10063010 and Basmati Rice HS Code 10063020 and applied for redemption showing the shipping Nos. and date as given below : SR.No S/Bill. No.& Date ITC(HS) Code Export Product description FOB VAL In US \$ FOB VAL In RS remark as per attached letter 2) Thereafter, we applied applied for redemption for EPCG Licence No. 3130008425 dated 14.01.2015 with the RA, Pune and we noticed that we have not mentioned the EPCG Licence No. 3130009401 dated 05.05.2016 against the exports of Basmati Rice HS Code 10063020. Now, we have the following shipping bills to show the export obligations under the said EPCG Licence No.3130009401 dated 05.05.2016 : AS PER ATTCHED LETTER 0 3) Since, in both the EPCG licenses, the Export Item Name was ? Basmati Rice HS Code 10063020?, we have by oversight mentioned only the first EPCG licence and started fulfilling the Export Obligations. This was an error from our end which we have noticed at the time of applying for redemption with by RA, Pune. 4) We have not made direct imports, thus saving Foreign Exchange of the Govt. of India and procured indigenously by following Make in India pattern.5) We have already received the redemption showing the fulfilment of export obligation fulfillment against licence No. 3130008425 and now for the remaining shipping bills which we



have exported we would like to show the exports under 3130009401. 6) We have fulfilled the export obligation within the period of 6 years of the EPCG licence. 7) Please amend Average Exports maintains to NIL under this EPCG as our exports products falls under Agriculture Category exempted from AE as per HB procedure 2015-2025 chapter 5.13 page 151 attached herewith. We therefore request you to allow us the shipping bills mentioning the EPCG licence No. 3130008425 dated 14.01.2015 to consider our request made under EPCG Licence No. 3130009401 dated 05.05.2016 as a special case. This request we are making only to regularize the closure of EPCG Licence from the office of Jt. DGFT, Pune.

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 of the firm and directed the RA to initiate recovery proceedings against the firm as per policy provisions.

Case No. 21 M/s R G International

F.No. HQRPRCAPPLY00249AM25

Meeting No.01AM27 held on 28.04.2026

Subject: AMNESTY SCHEME

Applicant Statement: The firm has stated as below:

Due to non traced the original bill of entry from our internal records after the various efforts from our records received the original bill of entry on dated 01.05.2024 So we deposit the duty plus interest amount Rs. 2207000.00 on dated 30.03.2024 with in time. after the trace original bill of entry we found correct amount of custom duty.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and decided to reject the case and directed the firm to pay normal duty with interest on proportion of duty shortfall beyond 31.03.2024.

Case No. 22 M/s Bright Lifecare Private Limited

F.No. HQRPRCAPPLY00269AM25

Meeting No.01AM27 held on 28.04.2026

Subject: Re-validation of /MEIS Scrip

Applicant Statement: The firm has stated as below:

Respected Sir/Ma'am, Subject: Regrading Extending validity of TRA We purchased MEIS TRA License from M/s Teejay India Pvt Limited, and has been issued in favour of M/s Bright life Care Pvt. Ltd. On dated 27 July 2022. After that same license has been issue to there concern port, but as issuing port doesn't have .gov ID and same has been stuck for

genuineness as concerned officer denied to send email for verification to issuing port, and during all this our license date has been passed away. Now we requested to you kindly help us to extend validity by 3 months so that either we issue a new TRA or we will ask the issuing port to give genuineness on the letter head of concerned custom officer who issue the TRA in favour of Importer. We request you kindly give your appointment to discuss this matter face to face and for resolution. Attached: TRA License Copy Issuing Port: BIACPL SEZ (INAKB6) Utilisation PORT: MUNDRA GUJARAT (Non EDI) With Regards

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 of the firm.

Case No. 23 M/s Lee Pharma Limited

F.No. HQRPRCAPPLY00755AM25

Meeting No.01AM27 held on 28.04.2026

Subject: Request for condonation of delay in submitting Drawback Claims for the period April to June 2011 to October to December 2012
7claims

Applicant Statement: The firm has stated as below:

Change in Status: Converting from DTA to EOU involved significant adjustments in operations, regulations, and even infrastructure. Lack of Knowledge: The firm didn't fully understand the procedures necessary to claim duty drawback, which has led to delays in reimbursement. Document Gathering: Gathering the required documents from various sources such as vendors, Customs, and banks can be time-consuming and challenging, with communication barriers and bureaucratic hurdles. Staff Turnover: The abrupt resignation of the individual responsible for handling these matters caused disruptions and further delays in the process. Submission Delay: Missing the submission deadline by 18 months due to the aforementioned challenges compounded by unforeseen circumstances.

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 of the firm.

Case No. 24 M/s R R Kabel Limited

F.No. HQRPRCAPPLY00002636AM25

Meeting No.01AM27 held on 28.04.2026



Subject: Re-validation of Authorization/Certificate

Applicant Statement: The firm has stated as below:

We have made Export and Import under the mentioned Advance Authorisation. Later on we have received Order for Export and by mistake made excess Export in the Authorisation and less Import as per the Export made. So, we are applying for Enhancement along with Revalidation against the Authorisation to Completed our balance Import as per the Export made. Kindly grant us Revalidation along with Enhancement against the mentioned Advance Authorisation.

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 of the firm.

Case No. 25 M/s Delta Industries

F.No. HQRPRCAPPLY00004564AM25

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of Total EO Period against EPCG Authorization No. 0730015299 dated 18.03.2016

Applicant Statement: The firm has stated as below:

We kindly request an additional extension of Two years for this license. The primary reason for this request is our inability to export our existing product, roofing sheet, due to the uncompetitive pricing of raw materials from major steel mills compared to China. Even domestic suppliers like JSW steel offer different prices to directly to export clients making it difficult for us to match their prices

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. After detailed discussion, it was decided to accede to the request and allowed EOP extension of the above EPCG Authorization for a period upto 18.03.2028, subject to payment of composition fees as per the policy provisions

Case No. 26 M/s Gulf Oil Lubricants India Limited

F.No. HQRPRCAPPLY0006951AM25

Meeting No. 01AM27 held on 28.04.2026

Subject: Para 4.05 (iv) OF FTP against Advance Authorization No. GULF/ADV/005/2 024-25.

Applicant Statement: The firm has stated as below:

Grant of Advance Authorisation for Physical Exports under the Duty Exemption Scheme of Foreign Trade Policy as per Para 4.07 where the standard Input Output norms do not Exist for Supply of stores on board of foreign going vessel / aircraft and waiver of condition that there is

specific SION in respect of items supplied as per Para 4.05 (iv) of FTP

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. After detailed discussion, it was decided to refer the case to Policy-4 Division for examination.

Case No. 27 M/s Konar Engineering Services Private Limited

F.No. HQREPCGPRAPP00000224AM25

Meeting No. 01AM27 held on 28.04.2026

Subject: Application seeking condonation of procedural lapses in not obtaining amendment/addition of export product in EPCG authorization

Applicant Statement: The firm has stated as below:

Application seeking condonation of procedural lapses in not obtaining amendment/addition of export product in EPCG authorization number prior to exports- Ref:- Our File no.07/21/021/00829/AM09 We draw your kind attention to the condition sheet of EPCG authorization No.0730007660 dt 08.12.2008 for fulfilling the obligation by exporting: (1) ITCHS 85401190 Metal parts for Electron gun (2) ITCHS 96081090 Metal parts for Pen and similar products. The machinery viz transfer presses were imported under above EPCG license, during 2008-09, for manufacture of precision deep draw parts described above. However the Electron gun parts became obsolete due to end of product life in the market. Considering the obligation to meet EPCG export limits, we were to struggle to get the alternate export orders for using this machinery. In view of the tooling technology developed in house we could get export orders for additional/similar products and successfully produce them on these machinery, thereby meeting and exceeding the export obligations. Export Products Percentage of EO fulfilment EO fulfilled by export of products allowed under the authorisation EO fulfilled by additional/similar export products having nexus with the Capital Goods It is also submitted that during the policy period when our authorisation was issued there was a flexibility to Export other products manufactured by us to an extent of 50 % in the Foreign Trade Policy itself While we have been intensely working on meeting the EPCG obligations, we were not aware that we need to get these new parts included/added/ amended in the EPCG list There is a procedural lapse on our part. Being technical entrepreneurs we were more focused on production technology. We have worked for the spirit of the commitment and erred on the paper work. We assure you sir it is not intentional. We also wish to bring to your kind attention that most of the parts made in our company today are import substitution parts. We are proud to say that the Technology developed by us is at par with international companies. And we have orders for export from reputed companies like: Tyco Electronics-portugal; Pentair-Australia; Man & Hummel- France; Robert shaw - Italy; Parker Pen Co, France. Today we are the only company in the country that has developed cans for batteries for Electric vehicles, against stiff competition from China and Japan. We are in the forefront of technology to meet the growing



requirements of Indian companies for import substitution parts. Under these circumstances, we request your kindness to consider the matter sympathetically, condone the unintentional procedural lapse and allow us to fulfill the EO by way of using the similar/additional products manufactured out of the same import machinery

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and decided to partly accede to the request. As per the policy applicable to the authorization, only 50% fulfillment through alternate products is permissible and accordingly, 50% is accepted under the prevailing policy.

Case No. 28 M/s Silver Spark Apparel Limited

F.No. HQRPRCAPPLY00002266AM26

Meeting No.01AM27 held on 28.04.2026

Subject: E O P Extension against Advance Authorisation No. 0711006050 dated 28.12.2022.

Applicant Statement: The firm has stated as below:

Due to the postponement of confirmed export orders caused by unavoidable business circumstances, we are presently left with certain imported materials remaining unutilized. These imports were made strictly against our export commitments. We therefore humbly request your good office to kindly grant an extension of the Export Obligation period, which will enable us to utilize the balance materials and fulfill the remaining export obligation in compliance with the applicable provisions. We assure you of our full commitment to completing the exports within the extended period.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 28.12.2026, subject to payment of composition fee as per policy provisions.

Case No. 29 M/s Isgec Hitachi Zosen Limited

F.No. HQRPRCAPPLY00002286AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0511020579 dated 24.08.2023.

Applicant Statement: The firm has stated as below:

Despite our sincere and continuous efforts towards fulfillment of the stipulated export obligation within time, the same could not be completed within the existing extended period owing to circumstances beyond our control and the reason of that delay is attributable at the

end of our client, M/s Kellogg Brown and Root (KBR). Under the present situation, completion of manufacture and subsequent export of the resultant product against the said Advance Authorisation by 24.02.2026 has become practically unfeasible. We respectfully submit that the delay in fulfilment of export obligation is not attributable to any lapse, omission, or negligence on the part of ISGEC Hitachi Zosen Limited, and is solely attributable to delays at the end of our client, M/s Kellogg Brown and Root (KBR). In this regard, we further submit that a formal extension of the underlying contract / purchase order has already been sought from the said client, M/s Kellogg Brown and Root (KBR). We hereby undertake to submit the duly executed contract / PO amendment extending the delivery and export schedule up to 24.02.2027, within two days of receipt of the same from the client.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 24.02.2027, subject to payment of composition fee as per policy provisions.

Case No.30 M/s. Amaravathi Textiles Pvt Ltd, Pattabhipuram

F.No. HQRPRCAPPLY00002287AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 2611000102 dated 09.03.2021, 2611000177 dated 16.06.2021.

Applicant Statement: The firm has stated as below:

Request for relaxation in AA Policy for granting us 1 Year of Special EOP Extension from the date of your approval. 1) AA No 2611000102 dated 09-03-2021 2) AA No 2611000177 dated 16-06-2021 Prayer Having covered significant portion in fulfilling our export obligation as detailed above. request your good selves to grant us Special EOP Extension for 1 Year from the date of your recommendation to fully complete our export obligation.

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

Case No.31 M/s. Sterlite Electric Limited, Mumbai

F.No. HQRPRCAPPLY00002298AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0311025343 dated 12.07.2023.



Applicant Statement: The firm has stated as below:

We Sterlite Electric Limited (SEL or the Company), formerly known as Sterlite Power Transmission Limited, are inter-alia engaged in the manufacturing and export of electricity transmission conductors. We are industry leaders contributing to nearly 25% of India's overall conductor business, with annual exports reaching up to Rs. 1500 crores. These conductors are primarily supplied for setting up of electricity transmission infrastructure projects / network by both the Government and private sector entities. Several critical inputs required by manufacture conductors are currently imported by us under the Advance Authorization (AA) licenses. With reference to Advance Authorization No. 0311025343 Dt 12.07.2023, we wish to inform you that we have fulfilled the export obligation of 71.12 % , for the balance export quantities, the demand was postponed by our customer's project; hence we could not fulfil the export obligation within validity. The second EOP extension approval taken from RA Mumbai which expired on 12/01/2026. Hence, we would humbly request your good self to grant us the extension of our export obligation period for a further 12 months i.e. 12/01/2027 from the date of endorsement. Our conductors are predominantly supplied for execution of large-scale electricity transmission projects, where delivery timelines are directly dependent on project progress. In many instances, our customers - which include Government and private sector entities, have requested deferment of deliveries due to delays in their own project execution schedules. As a result, the corresponding imports of inputs had to be staggered accordingly, often extending beyond the 12-months period, not due to any lapse on our part but owing to downstream project delays. In view of above justifications and genuine hardship faced by the Company in further we enclose the supporting documents as follows. 1. Advance Authorisation copy. 2. Imports & Exports Statement. We respectfully urge your respected Committee to consider our request positively. Should you require any further information or clarification; we would be pleased to provide the same.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 12.01.2027, subject to payment of composition fee as per policy provisions.

Case No.32 M/s. Namo Alloys Private Limited, Faridabad

F.No. HQRPRCAPPLY00002310AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0511017044 dated 27.01.2023.

Applicant Statement: The firm has stated as below:

The Company was granted multiple Advance Authorisation Licences by the Directorate General of Foreign Trade. However, due to

extraordinary and unforeseen circumstances, the Company could not complete the stipulated export obligation within the prescribed Export Obligation Period (including the one-year extension). These circumstances primarily included: a severe disruption of international trade due to the COVID-19 pandemic, continuing geopolitical uncertainties affecting confirmed export orders, and the sudden demise of the key personnel who was exclusively handling export-import operations, resulting in a temporary organisational gap and loss of critical records and client contacts. Despite the above challenges, the Company has taken concrete steps to stabilise and strengthen its export operations and has successfully resumed exports. At present, the Company has confirmed export orders in hand and is fully confident of fulfilling the export obligation if additional time is granted. In view of the above bona fide circumstances and keeping in mind the export promotion objective of the Advance Authorisation Scheme, we humbly request the Hon'ble PRC Committee to kindly grant extension of the Export Obligation Period in respect of 40 Advance Authorisation Licences, details of which are enclosed as Annexure-1. We assure the Hon'ble Committee of our firm commitment to comply with all applicable conditions and to complete the export obligation within the extended period. We shall be grateful if this request is considered sympathetically. We remain at your disposal for furnishing any further information, documents, or payment of any prescribed fee, as may be required. Thanking you in anticipation.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 28.10.2026, subject to payment of composition fee as per policy provisions.

Case No.33 M/s. Stylam Industries Limited, Chandigarh

F.No. HQRPRCAPPLY00003238AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 3011002796 dated 10.11.2022.

Applicant Statement: The firm has stated as below:

The Original Export Obligation period of said Authorization was up to 10.05.2024 and we have got extended the Export obligation period validity upto 10.05.2025 from RA Ludhiana and upto 10.11.2025 from PRC committee for complete our pending export export obligation. But due to the recent imposition of significantly high tariffs by the United States on Indian goods, our export orders with several US buyers have been Unexpectedly Cancelled or put on hold over the last few months. This has resulted in a substantial shortfall in achieving our mandatory export target within the stipulated timeframe. The high tariffs have made our products uncompetitive in the American market, a primary



destination for our goods. The resulting business disruption constitutes a situation of genuine hardship, which is beyond our control. So, we request that a relaxation of the time period for fulfilling the export obligation be granted for a further period of 01 Year. We are actively seeking alternative markets (e.g., EU, UAE, etc.) and hope to fulfil the obligation within the extended period. Sir, We are the Large Exporter in Laminate Sector and we have done lots of export from last 4-5 years in more than 80 Countries. We also have been awarded the 'Export Excellence Awards' for the year 2023-24 & 2024-25 conferred by the Ministry of Commerce & Industry of India. We hereby declare that the export transactions covered by the license are not under investigation by any regulatory agency. We kindly request you to consider our request favourably and grant the necessary extension for 01 Year. We assure you that the export will be completed within the requested extended period. Thank you for your time and understanding. Yours faithfully, For Stylam Industries Ltd., Jagdish Gupta Managing Director

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 10.11.2026, subject to payment of composition fee as per policy provisions.

Case No.34 M/s. Bharat Heavy Electricals Limited, Bengaluru
F.No. HQRPRCAPPLY00000626AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Closure of Authorizations against Advance Authorization No. 0710052455 dated 13/07/2007.

Applicant Statement: The firm has stated as below:

Invoice nos and total values already mentioned in payment certificate. The project is very old w.r.t the deficiency letter. Such old records do not exist with Project Authority. EO achieved is 619% in place of 15%. The importer- exporter being a Maharatna PSU, it is requested to allow invoices attested by importer to be submitted to DGFT instead of invoices attested by project authority for closure of License.

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 of the firm.

Case No.35 M/s. Alok Industries Limited, Mumbai
F.No. HQREPCGPRAPP00001295AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Review of PRC decision of Meeting No.01AM27 held on 28.04.2026 29AM25 Case No. 22 Request for regularisation of Import under EPCG Authorisation No. 0331001362 dated 05/02/2021.

Applicant Statement: The firm has stated as below:

Ref. F.No. HQREPCGPRAPP00002028AM24

Meeting No.01AM27 held on 28.04.2026 29AM25 held on 25.03.2025 & 02.04.2025 In view of the submitted documents, since after verifying the fact of missing 4 Nos of Invoices not considered while filing the Bill of Entry for clearance of the consignment, our firm has voluntarily approached Customs for cancellation of out of charge and consideration of the additional Invoices under the subject Bill of Entry & accounting the same under the then valid EPCG Licence. Also, we have regularly approached Customs with reminder letters and in person visits. We shall be thankful for your kind consideration and allowing us one month revalidation against the subject license for regularisation of subject Bill of Entry purpose only. We undertake not to import any fresh / additional goods under this authorisation. We would also like to appear for personal hearing in this regard.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and permit revalidation solely for the purpose of amending the Bills of Entry to include the additional invoice. The Export Obligation (EO) shall be enhanced proportionately to the increase in duty saved value on account of inclusion of the additional invoice. No further imports shall be permitted, nor shall any additional or new import items be allowed to be included in the bill of entry.

Case No.36 M/s. NCC LIMITED, TELANGANA

F.No. HQRPRCAPPLY00001404AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Import Of Left Hand Driven Sany Make Concrete Boom Pump Mounted On Sany Chassis With Accessories.

Applicant Statement: The firm has stated as below:

We have been awarded the Project Brihan Mumbai Municipal Corporation - Waste water Treatment Plant Contract No: Ch.E/2168/MSDP, Malad from the Government of Maharashtra, and we have to Design, Build, Operation and Maintenance of Malad Waste Water Treatment facility including ground improvement works under MSDP Stage-II (Priority works). 2) NCC Ltd. Supports fast-track construction goals under major infrastructure missions (e.g., Waste



-28-

Water Treatment Facility (WWTF)- Malad. 3) This high-capacity boom pump is intended for use in mega infrastructure projects. This being a truck-mounted unit, it provides quick mobilization and requires minimal setup time, making it highly suitable for dynamic and time-bound project schedules. Currently, no indigenous or locally available boom pumps offer a 71-meter reach or comparable performance specifications. While some domestic OEMs offer pumps in the 36m-46m range, they do not meet the technical requirements for our upcoming projects. Thus, import becomes the only feasible option to meet these unique engineering requirements. Hence, we are importing bigger capacity Sany Make Concrete Boom Pump Model SYG5552THB 710 SA Mounted On Sany Chassis (Left Hand Drive) Alongwith Standard Accessories from China. This Imports will be sourced by us thru M/s. Putzmeister Concrete Machines Pvt. Ltd., Goa on high seas sale basis. 4) advantages of importing Sany make concrete boom pump sany make concrete boom pump is fully built, mounted on vehicle, having a left hand drive and adhere to emission norms of BS V of China. The import of the 71M SANY Boom Pump is essential due to the following technical merits: * Ultra-long Reach Capability: The 71-meter vertical reach is unmatched by most domestically available pumps and enables concrete placement at extreme heights or across wide span structures without intermediate staging or pipeline extensions. * Efficiency in High-rise Construction: In high-rise structures, especially those exceeding 50 Mtrs, conventional line pumps require multiple re-locations and manual pipeline handling. This boom pump allows continuous, high-speed concrete placement, reducing construction time and manpower cost. * Safety & Reliability: The unit comes with advanced safety systems including real-time boom positioning, anti-vibration control, overload protection, and emergency shutdown. -Hydraulic stabilizers ensure secure deployment on uneven terrains. * Productivity Gains: Capable of delivering 180 m³/h, this pump can cater to large-pour concrete demands like raft foundations, core walls, and pier caps in a single setup. - Minimal downtime due to auto-lubrication, intelligent fault diagnostics, and remote troubleshooting features. * Site Mobility & Setup Time: Being a truck-mounted unit, it provides quick mobilization and requires minimal setup time, making it highly suitable for dynamic and time-bound project schedules. 5) Strategic Benefits - Supports fast-track construction goals under major infrastructure missions (e.g., Waste Water Treatment Facility (WWTF) - Malad. - Enhances the organization's equipment portfolio for premium projects. - Positions the company for high-margin EPC contracts requiring specialized concrete solutions. 7) The above Representation is made to the HONOURABLE PRC as imports of any LEFT HAND DRIVEN vehicle are not permitted as per Chapter 87 Policy Conditions. However as already informed the said imports by us is purely for a prestigious Govt. Waste Water Treatment Project and the same will not be plying on Public Roads for any other commercial activities. 8) We hence request the Honourable PRC to accord us your sanction permitting clearance of the above Boom Pump as specified above alongwith standard accessories to enable us render our service to this prestigious project.

Decision: The Committee went through the justification made by the

applicant and discussed the matter at length. After detailed discussion it was decided to accept the request of the firm.

Case No.37
Jalgaon

M/s. Jain Irrigation Systems Limited,

F.No. HQRPRCAPPLY00001568AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0311022124 dated 14.03.2023.

Applicant Statement: The firm has stated as below:

We, M/s Jain Irrigation Systems Ltd. having IEC NO. 0388080361 is the regular importer/exporter and follow all the activities time to time as per guideline of FTP. We had obtained an Advance authorization no. 0311022124 dated 14.03.2023 from DGFT, Mumbai against above mentioned file no. Export Obligation period of the said license is valid up to 14.09.2025. In the license period, we are unable to full fill the Export activities due to following reasons. Our Justifications is as under- We have export the goods as per the Advance Authorisation time to time / regularly. The obligation yet not to be fulfilled due to below reasons- 1] Due to War situation in our Export Countries and nearest states. 2] The shipping lines / Foreign vessels are least available for to Export the goods. 3] Petroleum products are not available timely, prices also going high hence cost of Sea Freight and transportation is increased. 4] The slackness/ lesser demand in the international market due to War and delayed the Project. 5] As demand was slow down of our finished goods, hence we have not completed our export orders timely. 6] We have completed our export orders after receipt of Export Obligation Extension Letter. We have already taking confirmed orders from the foreign buyers which are yet to be start and complete the export obligation as well as fulfil the orders timely. Now, the War situation is under control in the most of the countries. Hence, we have to complete export our balance Export orders as early as possible under the said authorization. We humbly request your honor to consider the above facts and issue the EO Extension Letter and complete the balance Export Obligation.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 14.08.2026, subject to payment of composition fee as per policy provisions.

Case No.38
Limited, Karnataka

M/s. M11 Energy Transition Private

F.No. HQRPRCAPPLY00001615AM26



- 30 -

Meeting No.01AM27 held on 28.04.2026

Subject: Relaxation in Policy Para 6.01(d) of the Foreign Trade Policy 2023 against Relaxation for import of Used Cooking Oil Food Waste Oil Palm Oil Mill Effluent and Refined POME Authorization No. 01/09/2024:PER: EOU:KR:CSEZ/870 dated 02/07/2025.

Applicant Statement: The firm has stated as below:

The company (100% EOU) is under a bonafide belief that Used Cooking Oil and Food Waste Oil are classifiable under ITC HS Code 15180039, Palm Oil Mill Effluent and Refined Palm Oil Mill Effluent being classifiable under ITC HS Code 15119090, are freely importable under the prevalent import policy. However, during importation of recent consignments, the Customs formation has apprised us that most of the feedstock proposed to be imported by the company are prohibited for import into India, thus the company cannot import the same for manufacture and export of biodiesel. A detailed request/justification letter along with the annexes are enclosed to this application for consideration of your good offices.

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 of the firm.

Case No.39
Pradesh

M/s. Aaisha International, Uttar

F.No. HQREPCGPRAPP00001651AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of Total EO Period against EPCG Authorization No. 0630005897 dated 05.05.2016.

Applicant Statement: The firm has stated as below:

With reference to the above-mentioned subject, we respectfully submit that the EPCG Authorisation No. 0630005897 dated 05.05.2016 was issued to us with a duty saved amount of Rs 54,30,000/-. Against this authorisation, we have utilized a duty saved amount of Rs 48,62,142/- towards the import of a Vacuum Dryer Machine. Accordingly, the applicable export obligation (EO) works out to Rs 2,91,72,846/- (equivalent to USD 476,291.36). Against the said obligation, we have so far fulfilled export obligation amounting to Rs 21,48,378.52. We further submit that the Regional Authority, Kanpur, had granted extension of the export obligation period from 6 years to 8 years, i.e., up to 05.11.2024. However, due to circumstances beyond our control, we could not complete the export obligation within the stipulated period. The difficulties commenced with the outbreak of the COVID-19 pandemic, which severely disrupted manufacturing and export activities

worldwide. This was further aggravated by the Russia-Ukraine conflict, resulting in a sharp slowdown in global demand, volatility in international markets, cancellation and deferment of confirmed export orders by overseas buyers, and significant logistical and operational challenges. These factors adversely impacted our export performance during the relevant period. In addition to the above, an unfortunate fire incident at our factory premises caused extensive damage to infrastructure and production facilities, leading to prolonged disruption of manufacturing operations. The cumulative effect of these unforeseen events resulted in acute financial stress, shortage of working capital, and delays in execution of export orders. Despite these setbacks, we have taken necessary corrective measures and are now in the process of stabilizing our operations. We are confident of fulfilling the remaining export obligation within an extended timeframe. In view of the foregoing, we humbly request your good office to kindly grant a further extension of 2 (two) years from the date of issue of the meeting order for completion of the balance export obligation, in accordance with the provisions of the prevailing EPCG Policy. We assure your good office of our sincere commitment to comply with all EPCG conditions and to complete the remaining export obligation within the extended period. We shall be grateful for your kind consideration.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above EPCG Authorization for a period upto 28.04.2028, subject to payment of composition fee as per policy provisions.

Case No.40 M/s.Ceat Limited

F.No. HQRPRCAPPLY00001660AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Waiver of Procedural requirement as per HBP against Advance Authorization No. 0310795923 dated 14/05/2015, 0310803437 dated 18/03/2016, 0310802095 dated 28/01/2016, 0310802099 dated 28/01/2016, 0310806809 dated 08/03/2016, 0310806879 dated 05/08/2016, 0310807957 dated 21/09/2016, 0310808755 dated 26/10/2016, 0310814558 dated 12/07/2017.

Applicant Statement: The firm has stated as below:

We are writing to formally request your kind consideration for a relaxation of the pre-import condition regarding the import of natural rubber under this authorization. We have received a rejection letter from your office, our case has been rejected in its meeting no 29AM25 dated 02.04.2025. we had obtain 9 advance authorisation. The above Authorizations came endorsed with Public Notice No. 81 (2013)/2009-2014 dated 09/01/2015 according to which export obligation period was restricted to 6 months from date of clearance of Natural Rubber. Kindly note that Natural Rubber was included in appendix 30A from 11th September 2015, with additional condition "Import of Natural Rubber



restricted during the period 21 January 2016 to 31st March 2016, which leads to confusion about fulfilling pre-import conditions. we had completed our export obligation within time period without pre-import condition. we request the Policy Relaxation Committee to waive the pre-import condition for natural rubber imported under the above Advance Authorization scheme

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 of the firm.

Case No.41 M/s. S.P. Mani and Mohan Dairy (India) Private Limited,

F.No. HQREPCGPRAPP00001661AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of Total EO Period against EPCG Authorization No. 3230022360 dated 03.06.2015.

Applicant Statement: The firm has stated as below:

The license holder seeks an extension of the export obligation period due to delayed commercial production, project execution constraints, sector-wide disruptions and market-related challenges affecting dairy exports. These included operational setbacks following construction modifications, cash cycle disruption during demonetisation, and prolonged industry-level export discouragement during the pandemic and regulatory barriers in export destinations. The company had no export performance during the original period, but is now export-ready and plans to fulfil the obligation through exports of suitable dairy products and permitted third-party export channels. A clear export roadmap is in place and the license holder requests extension to enable compliant execution of export obligations.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to defer the case and seek a detailed report from the RA.

Case No.42 M/s. S.P. Mani and Mohan Dairy (India) Private Limited, ERODE

F.No. HQREPCGPRAPP00001676AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of Total EO Period against EPCG Authorization No. 3230021062 dated 18/09/2014.

Applicant Statement: The firm has stated as below:

The license holder seeks an extension of the export obligation period due to delayed commercial production, project execution constraints, sector-wide disruptions and market-related challenges affecting dairy exports. These included operational setbacks following construction modifications, cash cycle disruption during demonetisation, and prolonged industry-level export discouragement during the pandemic and regulatory barriers in export destinations. The company had no export performance during the original period, but is now export-ready and plans to fulfil the obligation through exports of suitable dairy products and permitted third-party export channels. A clear export roadmap is in place and the license holder requests extension to enable compliant execution of export obligations.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to defer the case and seek a detailed report from the RA.

Case No.43 M/s. S.P. Mani and Mohan Dairy (India) Private Limited, Erode

F.No. HQREPCGPRAPP00001677AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of Total EO Period against EPCG Authorization No. 3230023432 dated 06/01/2016.

Applicant Statement: The firm has stated as below:

The license holder seeks an extension of the export obligation period due to delayed commercial production, project execution constraints, sector-wide disruptions and market-related challenges affecting dairy exports. These included operational setbacks following construction modifications, cash cycle disruption during demonetisation, and prolonged industry-level export discouragement during the pandemic and regulatory barriers in export destinations. The company had no export performance during the original period, but is now export-ready and plans to fulfil the obligation through exports of suitable dairy products and permitted third-party export channels. A clear export roadmap is in place and the license holder requests extension to enable compliant execution of export obligations.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to defer the case and seek a detailed report from the RA.

Case No.44 M/s. S.P. Mani and Mohan Dairy (India) Private Limited, ERODE



-34-

F.No. HQREPCGPRAPP00001678AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of Total EO Period against EPCG Authorization No. 3230021464 dated 04/12/2014.

Applicant Statement: The firm has stated as below:

The license holder seeks an extension of the export obligation period due to delayed commercial production, project execution constraints, sector-wide disruptions and market-related challenges affecting dairy exports. These included operational setbacks following construction modifications, cash cycle disruption during demonetisation, and prolonged industry-level export discouragement during the pandemic and regulatory barriers in export destinations. The company had no export performance during the original period, but is now export-ready and plans to fulfil the obligation through exports of suitable dairy products and permitted third-party export channels. A clear export roadmap is in place and the license holder requests extension to enable compliant execution of export obligations.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to defer the case and seek a detailed report from the RA.

Case No.45 M/s. S.P. Mani and Mohan Dairy (India) Private Limited, ERODE

F.No. HQREPCGPRAPP00001679AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of Total EO Period against EPCG Authorization No. 3230022664 dated 30/07/2015.

Applicant Statement: The firm has stated as below:

The license holder seeks an extension of the export obligation period due to delayed commercial production, project execution constraints, sector-wide disruptions and market-related challenges affecting dairy exports. These included operational setbacks following construction modifications, cash cycle disruption during demonetisation, and prolonged industry-level export discouragement during the pandemic and regulatory barriers in export destinations. The company had no export performance during the original period, but is now export-ready and plans to fulfil the obligation through exports of suitable dairy products and permitted third-party export channels. A clear export roadmap is in place and the license holder requests extension to enable compliant execution of export obligations.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion

it was decided to defer the case and seek a detailed report from the RA.

Case No.46

M/s. MNS Foods Limited, Karnataka

F.No. HQREPCGPRAPP00001682AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of Total EO Period against EPCG Authorization No. 0730015619 dated 29.06.2016.

Applicant Statement: The firm has stated as below:

We are the manufacturer and exporters of Food Products. We are regularly exporting certain Food Products through third parties like - Future Consumer Ltd, United Distribution Company, Unibic Foods India Pvt Ltd, Tam Yam Corporation, Mrs. Bectors Food Specialities Ltd & Unibic Foods India Pvt Ltd situated in Bangalore. We had availed the above EPCG Authorisation with the export obligation of Rs. 7,53,60,994-/- . We had availed Covid-19 extension as per Public Notice No.53/2015-20 dated 20.01.2023 and availed regular two-year extension which expires on 27.12.2025. We have already exported Rs.6,91,92,533.87 out of total export obligation of Rs. 7,53,60,994.00 as on date. This is resulting in 91.81% of total Export Obligation. Due to the global recession and tariff barriers / war effect and repercussion of Covid-19 pandemic, the foreign customer postponed the purchase schedule by around 30% by value resulting in shortfall of exports. However, in December 2025, our customer Mrs. Bectors Food Specialities Ltd communicated the fresh schedule (Purchase order copy enclosed), considering which we will be able to fulfil the EO completely by end March 2026. The statement of export as on date against the above authorisation is attached. Considering the circumstances beyond our control on account of global trade turmoil and the fresh order from our customer, we request to permit extension up to end March 2026 and permit to consider the exports completed during the period of this extension approval to facilitate fulfillment of export obligation and closure of the License.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above EPCG Authorization for a period upto 28.07.2026, subject to payment of composition fee as per policy provisions.

Case No.47

M/s. Meenakshi Cotgin, Maharashtra

F.No. HQREPCGPRAPP00001685AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request for EO Extension under EPCG Scheme Special EOP Extension for 2 Year from the date of EPCG Committee Decision against EPCG Authorization No. 5030000713 dated 18/07/2016.



Applicant Statement: The firm has stated as below:

Ref : EPCG No 5030000713 Dated 18-07-2016 Kindly grant us Special EOP Extension for 2 Years from the date of EPCG Committee Decision, as we are confident that we can explore the opportunity for fulfilling Export Obligation. We have provided Justification for seeking special EO Period Extension in our covering / request letter and have uploaded the same as an attachments.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to defer the case and seek a detailed report from the RA.

Case No.48 M/s. Meenakshi Fibers, Pimpalgaon

F.No. HQREPCGPRAPP00001686AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request for EO Extension under EPCG Scheme Special EOP Extension for 2 Year from the date of EPCG Committee Decision against EPCG Authorization No. 0330039892 dated 07.10.2014.

Applicant Statement: The firm has stated as below:

Ref : EPCG No 0330039892 Dated 07-10-2014 Kindly grant us Special EOP Extension for 2 Years from the date of EPCG Committee Decision, as we are confident that we can explore the opportunity for fulfilling Export Obligation. We have provided Justification for seeking special EO Period Extension in our covering / request letter and have uploaded the same as an attachments.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above EPCG Authorization for a period upto 07.10.2026, subject to payment of composition fee as per policy provisions.

Case No.49 M/s. Shubham Cotton, Nagpur

F.No. HQREPCGPRAPP00001696AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request for EO Extension under EPCG Scheme Special EOP Extension for 2 Year from the date of EPCG Committee Decision against EPCG Authorization No. 0330040388 dated 05/12/2014.

Applicant Statement: The firm has stated as below:

Ref : EPCG No 0330040388 Dated 05-12-2014 Kindly grant us Special EOP Extension for 2 Years from the date of EPCG Committee Decision, as we are confident that we can explore the opportunity for fulfilling Export Obligation. We have provided Justification for seeking special EO Period Extension in our covering / request letter and have uploaded

the same as an attachments.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to defer the case and seek a detailed report from the RA.

Case No.50 M/s. Eses Bio- Wealth Private Limited, ASSAM

F.No. HQREPCGPRAPP00001710AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension for 2 Years against EPCG Authorization No. 1430000080 dated 09/12/2015.

Applicant Statement: The firm has stated as below:

We respectfully submit this representation seeking the kind consideration of the Hon?ble Committee for grant of extension of Export Obligation (EO) period by a further two (2) years in respect of EPCG Licence No. 1430000080 dated 09.12.2015, in view of genuine hardship, procedural constraints beyond our control, and availability of confirmed export buyers at present.

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 of the firm.

Case No.51 M/s. Super Impex, Maharashtra

F.No. HQRPRCAPPLY00001750AM26

Meeting No.01AM27 held on 28.04.2026

Subject: DFIA transferable application extension delay submission against DFIA Authorization No. 03AS07600550AM 26 dated 12/09/2025.

Applicant Statement: The firm has stated as below:

When we received all our export realisation, we have tried to submit our application for redemption / Transfer of DFIA as we are small exporters and we needed finance for further business. But when we submitted our application for redemption / transfer of DFIA, we have noticed that there is some eBRCs are missing on DGFT portal as well as some of Shipping Bills are also not on DGFT Portal and one of shipping Bills is having short shipment. Therefore, we need to upload the balance eBRCs in the system through Bank and re-transfer the SB to Dgft Portal through Custom EDI system and also to amend the SB in Customs (attached application copy for your reference to show that we were tried to submit the redemption of licence/ transfer of License within the stipulated time.) Due to above issue and Covid period, our staff were not available to check all issues and even Dept staff was absent during COVIID period so when all normalise after COVID period, we



approached concern dept. and request raised to amend shipping Bills in Custom ,raise query to show our EBRC as well as shipping Bills in DGFT Portal (attached our request Email to concern dept)

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 of the firm.

Case No.52
Maharashtra

M/s. Posco Maharashtra Steel Private Limited,

F.No. HQRPRCAPPLY00001834AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request for Revalidation of six (6) months of DFIA No. 0311035128 Dated 02/07/2024.

Applicant Statement: The firm has stated as below:

We are writing to respectfully request the revalidation of Duty ? Free Import Authorization (DFIA) No. 0311035128 Dated 02-07-2024. Issued in favor of M/s POSCO Maharashtra Steel Private Limited. The Said DFIA was issued against successful completion of export obligations, including full realization of export proceeds, in accordance with the applicable provisions of the Foreign Trade policy. The authorization was partially utilized until October 2024. However, unforeseen external factors beyond our control significantly hindered the complete utilization of the DFIA within its validity period. In November 2024, the Bureau of Indian Standards (BIS) License for steel imports from China was not renewed, abruptly disrupting our procurement pipelines. Subsequently, the imposition of a safeguard duty on steel further escalated import costs, making it commercially unviable to import under the existing DFIA during that period. These Developments, which were entirely beyond our control, directly impacted our ability to utilize the DFIA fully. As a result, a substantial balance quantity remains unutilized. We wish to highlights that our company has always remains complaint with all applicable regulations, and the current situation has arisen despite our best efforts and bona fide intent. In view of the above, we earnestly request that a revalidation of six (6) months from the date of endorsement be granted for the said DFIA, to enable us to utilize our legitimate import entitlement.

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 of the firm.

Case No.53 M/s. Kelvin Natural Mint Private Limited, Moradabad

F.No. HQRPRCAPPLY00001838AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Fixation Norms against Advance Authorisation No. 0511011874 dated 22/04/2022.

Applicant Statement: The firm has stated as below:

we want to fixation the norms against advance license no 0511011874 date 20.04.2022 0511017302 0511019800 0511003694 0511029470 0511026612 0511029470 we attached shipping bills BE IEC GST Appendix 5B Appendix 4E and 4K and this norms file already file which file no HQRNORMAPPLY00004613AM25 date 09.12.2024 please consider and issue the NORMS as soon as early possible and two more advance detail attached which also apply the fixation the norms detail attached.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided that it is not a PRC issue. The committee decided to refer the case to concerned Norms Committee for examination.

Case No.54 M/s. Duet India Hotels (Pune) Private Limited, Haryana

F.No. HQRPRCAPPLY00001849AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Revalidation of Scrip against SEIS Scrip No. 0511022434 dated 04/12/2023, 0511022435 dated 04/12/2023.

Applicant Statement: The firm has stated as below:

Request for Revalidation of 2 SEIS Authorizations for 1 Year from the date of Revalidation Company Ownership Changed. Reference : 1. SEIS Authorization Scrip No 0511022434 dated 04.12.2023 2. SEIS Authorization Scrip No 0511022435 dated 04.12.2023 We would like to append below the facts of the case :- 1. The only change in Company is that, change in Promoters / Directors / Shareholders. 2. Ownership has been changed in the form of Transfer of Shares to new Investors / Directors. 3. Old Directors has Resigned and New Directors has joined / appointed by purchase of Shares from Old Directors. 4. During handing over the charge by Old Directors / Management to New Directors / New Management, these 2 SEIS scrips were missed out. 5. On taking the charge by New Management, they have logged in DGFT Website to know the past history of the DGFT Transactions. Then New Management came to know that, 2 SEIS Scrips has been issued.

Decision: The Committee went through the statements made by the



-40-

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

Case No.55 M/s. Reliance Industries Limited, Maharashtra
F.No. HQRPRCAPPLY00001922AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0311040524 dated 16/01/2025.

Applicant Statement: The firm has stated as below:

Due to many unforeseen uncertainties in the global market in the last 2 months which has resulted constrained in the availability of non-QCO PTA and consequent delays in Polyester exports. Not only this but many other volatilities in global markets have resulted in non-availability of PTA in international trade-detail is also mentioned in letter.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided that PC-4 shall examine the issue and submit report for a decision by the PRC.

Case No.56 M/s. Reliance Industries Limited, Maharashtra
F.No. HQRPRCAPPLY00001923AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0311040523 dated 16/01/2025.

Applicant Statement: The firm has stated as below:

Due to many unforeseen uncertainties in the global market in the last 2 months which has resulted constrained in the availability of non-QCO PTA and consequent delays in Polyester exports. Not only this but many other volatilities in global markets have resulted in non-availability of PTA in international trade-detail is also mentioned in letter

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided that PC-4 shall examine the issue and submit report for a decision by the PRC.

Case No.57 M/s. Reliance Industries Limited, Maharashtra
F.No. HQRPRCAPPLY00001926AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0311043925 dated 16/05/2025.

Applicant Statement: The firm has stated as below:

Due to many unforeseen uncertainties in the global market in the last 2 months which has resulted constrained in the availability of non-QCO PTA and consequent delays in Polyester exports. Not only this but many other volatilities in global markets have resulted in non-availability of PTA in international trade-detail is also mentioned in letter

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided that PC-4 shall examine the issue and submit report for a decision by the PRC.

Case No.58 M/s. Muskaan Traders, Maharashtra

F.No. HQRPRCAPPLY00002184AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request for Amendment/Correction of Scheme Code in Shipping Bills From 19 to 60 (ROSCTL Scheme).

Applicant Statement: The firm has stated as below:

We are exporters of ready-made garments under Chapter 62 of the Customs Tariff. This is to bring to your kind attention that, due to a clerical error, the Scheme Code in our Shipping Bills was wrongly selected as ?19? instead of the correct Scheme Code ?60? (ROSCTL ? Rebate of State and Central Taxes and Levies). Due to this incorrect scheme code No-19, our ROSCTL incentives are blocked on the ICEGATE/DGFT portal, and we are unable to claim the benefits under the notified ROSCTL scheme. Therefore, we humbly request you to kindly amend/correct the Scheme Code from 19 to 60 in the following Shipping Bills as per Section 149 of the Customs Act, 1962: Details of Shipping Bills

Sr. No.	S/Bill No.	S/Bill Date	Location	Code
1	5281388	13.10.2021	INNSA1	60
2	5280735	13.10.2021	INNSA1	60
3	8715782	05.03.2022	INNSA1	60
4	9113940	22.03.2022	INNSA1	60
5	9550699	07.04.2022	INNSA1	60
6	1718074	28.05.2022	INNSA1	60
7	1905418	04.06.2022	INNSA1	60
8	2004088	09.06.2022	INNSA1	60
9	3687585	23.08.2022	INNSA1	60
10	4008486	06.09.2022	INNSA1	60

We are also enclosing the following documents:-
1.Copies of Shipping Bills 2.Export Invoices 3.Copy of Importer Exporter Code Number 4.Bank realization certificate In view of documentary evidence, we shall be grateful if you could kindly change scheme code number 19 to 60 in shipping bills so that we can avail benefits under ROSCTL incentives as notified. Encl. as above Thanking you in Anticipation Yours faithfully,

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided that this is not a PRC issue.

Case No.59

M/s. MLJ Industries Limited, Greater Noida

F.No. HQRPRCAPPLY00002264AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request regarding consideration of additional input (Adhesive) in approved norms against Advance Authorisation No. 0511015695 dated 09/11/2022.

Applicant Statement: The firm has stated as below:

We wish to submit that we have applied for an Advance Authorisation for the export product Adhesive Paper with two inputs, namely Glassine Paper & One Side Coated Paper as per the requirement. Subsequently, after issuance of the said Advance Authorisation, and based on actual production requirements, we made a request to the RA for inclusion of one additional input, namely Hot Melt Adhesive, in the said authorisation. The RA, approved our request and endorsed the additional input (Hot Melt Adhesive) in the Advance Authorisation. Thereafter, we also submitted a separate request to the Norms Committee for fixation/approval of norms corresponding to the additional input also. However, while approving the norms vide meeting number NC/4/MEET/Mar/2022-23/20 dated 28-03-2023 (copy enclosed), the Norms Committee has considered only the original two inputs, and the additional input (Hot Melt Adhesive), though duly endorsed in the Advance Authorisation, has not been taken into account. In this regard, we wish to submit that the inclusion of Hot Melt Adhesive was essential for the manufacture of the resultant export product and has already added by the DGFT through amendment in the Advance Authorisation. But non-consideration of the same in the approval of norms is causing genuine operational difficulty in redemption after fulfillment of our export obligation. We therefore humbly request your good office to kindly reconsider the matter and allow ratification of norms by including the additional input (Adhesive), in line with the amended Advance Authorisation and our submission made to the Norms Committee. Please note that exports and imports already have been made under this advance authorization and the details of exports and consumption of all the 3 inputs appears on the shipping bills.

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 of the firm.

Case No.60

M/s. Devine Meditech, New Delhi

F.No. HQRPRCAPPLY00002267AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0511014972 dated 23.09.2022.

Applicant Statement: The firm has stated as below:

Devine Meditech is into manufacturing of Intraocular Lenses since .2013 covering export market .Thereafter Devine advanced into advanced Iols with Injector & Cartridges for our premium customers . The License No 0511014972 Dt 23.09.2022 was applied & received with the expectations of reaching out to more international markets. In April -July 2024, Devine shifted to better premises & the license was obtained in July 2024. Because of shifting & purchase of advance machinery /manufacturing license, the production Vis a Vis the orders got delayed. Therefore the license obligation was completed for only for 10000 pcs (out of the total Nos of 50000 pcs) We therefore request for extension for next 12 months since March 2025 so that we may export the balance quantities & close the liability. Assuring you with best of the services

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 23.09.2026, subject to payment of composition fee as per policy provisions.

Case No.61

M/s. Anuh Pharma Limited, Maharashtra

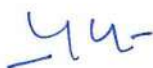
F.No. HQRPRCAPPLY00002278AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Authorisation approved as per SION norms against Advance Authorisation No. 0310837761 dated 19/08/2020.

Applicant Statement: The firm has stated as below:

We would like to bring to your kind attention that ,during the online application process for our advance authorization licence , we inadvertently applied under the ? No Norms ? category instead of the appropriate SION norms. In light of this we kindly request that you reconsider our Advance Authorization licence no. 0310837761, dated 19/08/2020 under correct SION (A2505) for Ambroxol Hydrochloride (1 kg) and Trans Para Amino Cyclo Hexanol (0.80 kg) Additionally , we have received a deficiency letter from the DGFT Mumbai office requesting us to approach the Norms Committee for the final Approval of the norms for this authorization . We humble request your good office to review our case and grant the necessary approval under the appropriate SION norms . We would be grateful for your kind



consideration and support in this matter.

Decision: The Committee went through the statements made by the firm and decided to reject the request of the firm and directed the RA to initiate appropriate action against the firm including penalty as per the policy provisions if there is any misdecalration by the firm.

Case No.62 M/s. Rusan Pharma Limited, Maharashtra

F.No. HQRPRCAPPLY00002321AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP Authorisation No. & Date- 0311027689 (06/01/2023)

Applicant Statement: The firm has stated as below:

Our customer had issued purchase order for export of Morphine Sulphate Tablets with different strength. Accordingly, we had imported 100 Kgs of Morphine Sulphate API. Due to formulation development timeline the samples are now accepted by our customer, and they are insisting us to dispatch the same on priority basis.. A detailed request letter is attached herewith as the previous request was rejected by PRC cell for not submitting any cogent reason / justification.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period of 24 months from the date of clearance of each import consignment from Customs Authorities or upto 10.10.2025 whichever is earlier, subject to payment of composition fee as per policy provisions.

Case No.63 M/s. Viswaat Chemicals Limited, Mumbai

F.No. HQRPRCAPPLY00002329AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Revalidation of Authorization/Certificate against Advance Authorisation No. 0311021210 dated 07/02/2023.

Applicant Statement: The firm has stated as below:

We wish to inform you that Viswaat Chemicals Ltd., is a Specialty chemical manufacturing company. We are recognized and awarded with Three Star Export House Status, ISO Certified, Responsible Care Status etc. The company is in the business of Specialty chemicals for the last three decades and is one of the well-known Surfactant manufacturing companies in India and its products have applications in more than 50 manufacturing industry. We also produce various pharma intermediates which have demand in local and international markets. Along with other raw materials, the Ethylene Oxide is one of the major raw materials require for production and Reliance Industries Limited is

the only supplier in India for Ethylene Oxide. For the export shipments, we procure the Ethylene Oxide from Reliance Industries Limited under Advance Licence against Advance Release Order / Invalidation Letter. We refer to the Advance Licence Number 0311021210 dated 07/02/2023 issued vide File Number 03AX04005358AM23. This licence was valid for Import upto 07-02-2024 and further Licence was revalidated upto 07-02-2025. During the year 2024-2025, Reliance Industries Limited upgraded their internal system and during this upgradation, Reliance stopped supplying Ethylene Oxide under Advance Licence for long time. And because of this, we could not be able to get the total eligible quantity of Ethylene Oxide under Advance Licence Number 0311021210 dated 07-02-2023 within the validity of the Advance Licence. Hence, we hereby request you to Revalidate the Advance Licence Number 0311021210 dated 07-02-2023 for further SIX Months to enable us to get the eligible quantity of Ethylene Oxide from Reliance Industries Limited. We thank you for kind consideration. Yours truly, for Viswaat Chemicals Limited Manish Kudtarkar GM ? Exports and Commercial Encl.: Request letter and copy of Advance Licence Number 0311021210 dated 07-02-2023.

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 of the firm.

Case No.64

M/s. Viswaat Chemicals Limited, Mumbai

F.No. HQRPRCAPPLY00002331AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Revalidation of Authorization/Certificate against Advance Authorisation No. 0311025629 dated 21/07/2023.

Applicant Statement: The firm has stated as below:

We wish to inform you that Viswaat Chemicals Ltd., is a Specialty chemical manufacturing company. We are recognized and awarded with Three Star Export House Status, ISO Certified, Responsible Care Status etc. The company is in the business of Specialty chemicals for the last three decades and is one of the well-known Surfactant manufacturing companies in India and its products have applications in more than 50 manufacturing industry. We also produce various pharma intermediates which have demand in local and international markets. Along with other raw materials, the Ethylene Oxide is one of the major raw materials required for production and Reliance Industries Limited is the only supplier in India for Ethylene Oxide. For the export shipments, we procure the Ethylene Oxide from Reliance Industries Limited under Advance Licence against Advance Release Order / Invalidation Letter. We refer to the Advance Licence Number 0311025629 dated 21-07-2023 issued vide File Number 03AX04001643AM24. This licence was



- 46 -

valid for Import upto 21-07-2024 and further Licence was revalidated upto 21-07-2025. During the year 2024-2025, Reliance Industries Limited upgraded their internal system and during this upgradation, Reliance stopped supplying Ethylene Oxide under Advance Licence for long time. And because of this, we could not be able get the total eligible quantity of Ethylene Oxide under Advance Licence Number 0311025629 dated 21-07-2023 within the validity of the Advance Licence. Hence, we hereby request you to Revalidate the Advance Licence Number 0311025629 dated 21-07-2023 for further SIX Months to enable us to get the eligible quantity of Ethylene Oxide from Reliance Industries Limited. We thank you for kind consideration. Yours truly, for Viswaat Chemicals Limited Manish Kudtarkar GM ? Exports and Commercial Encl.: Request Letter and copy of Advance Licence Number 0311025629 dated 21-07-2023.

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 of the firm.

Case No.65

M/s. Asian Tire Factory Limited, Jalandhar

F.No. HQRPRCAPPLY00002375AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Revalidation against Target Plus Authorization No. 0524217340 dated 01/08/2023.

Applicant Statement: The firm has stated as below:

We hereby submit that the said scrip was initially issued with an incorrect IEC number and incorrect port code, which rendered it unusable. The discrepancy was duly brought to the notice of the concerned authorities and subsequently rectified through prescribed procedure. However, due to this error, approximately two months were lost, during which the scrip could not be utilised. Further, in order to establish the genuineness of the rectification, the Customs authorities issued a confirmation letter and also sent confirmation emails. Despite several reminders from our end, no response was received for a prolonged period, causing further delay which was entirely beyond our control. Due to continued non-response, we were constrained to file a grievance on the CPGRAMS portal on 08.11.2024 (copy enclosed). The said Scrip was thereafter registered on 03.01.2025. Thus, due to cumulative procedural delays, resulting in an overall delay of approximately one year and four months which was entirely beyond our control and without any fault or negligence on our part. After resolution of the above issues, we were able to arrange imports and utilised the scrip to the extent of Rs. 16,17,4631- in May 2025. However, an amount of Rs.21,09,1501- remains unutilised. We submit that it was not practically feasible to import and utilize the remaining value within the

-47-



residual validity of only two months, particularly since the scrip is restricted for import of capital goods only, which requires longer procurement cycles and planning.

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 of the firm.

Case No.66

M/s. Balasore Alloys Limited, West Bengal

F.No. HQRPRCAPPLY00002624AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Condonation of delay in filing of supplementary IEIS Application against Incremental Exports Incentivisation Scheme Authorization No. 0219031690 dated 20/01/2017.

Applicant Statement: The firm has stated as below:

The company is filing a condonation petition in terms of Para 2.59 of the FTP,2023 for filing of supplementary IEIS claim for Authorization no. 0219031690 dated 20.01.17 by virtue of DGFT Trade Notice No. 02/AM25 dated 10.01.25. The time of filing the application was 31.01.2025. The application could not be submitted within the prescribed time period in view of the the plant of the company was not operational for a considerable period of time being September, 20 to November, 22 which culminated to complete shutdown of business. It was only in mid of December, 22 that the plant resumed its operations. This resulted in disruption of administrative, accounting and compliance functions. Moreover, the mining operations were also suspended by the DFO Cuttack, through letter no. 592 dated 21.01.25. The company was totally focusing on the revival of its business and therefore the aforesaid time could not be complied with. Accordingly the company is praying for a condonation so that it can file the supplementary claim.

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 of the firm.

Case No.67

M/s. Meghmani Organics Limited, Gujarat

F.No. HQRPRCAPPLY00002661AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Waiver of Procedural requirement as per HBP against



Advance Authorisation No. 0811005990 dated 13/09/2022, 0811006059 dated 20/09/2022, 0811007230 dated 08/02/2023.

Applicant Statement: The firm has stated as below:

Request for wavier of Procedural requirement as per HBP against following Advance Authorizations. (A) 0811005990 dt. 13.09.2022- for export product Bifenthrin Technical 95% Minimum (B) 0811006059 dt. 20.09.2022- for export product Lambda Cyhalothrin Technical 95% Minimum (C) 0811007230 dt. 08.02.2023- for export product Bifenthrin Technical 95% Minimum Dear Sir, We had submitted request for wavier of procedural requirement as per HBP against Authorization no. 0811005990 and 0811007230 on 16.2.2024 vide file no. HQRPRCAPPLY00007838AM24 and HQRPRCAPPLY00007839AM24 but our request was rejected stating that the applicant has not submitted cogent reason/justification in support of any genuine hardship faced by them. We would like to bring following facts for your kind perusal: (1) We as a Meghmani Organics Limited had obtained an Advance Authorization no. 0811005990 dated 13.09.2022 and Authorization no. 0811007230 dt. 08.02.2023 for import of raw materials for export product Bifenthrin Technical 95 Minimum and AA No. 0811006059 dt. 20.09.2022 for import of raw materials for exports product Lambda Cyhalothrin Technical 95 Minimum from RA Ahmedabad. (2) We have completed 100% duty free Import of raw materials against above mentioned authorizations and also completed 100% export obligation in terms of Quantity. However, due to current ongoing market condition in the Chemical Sectors, we could not achieve 15% value addition in FCC terms and we could achieve value addition (-29.587%) in AA No. 0811005990, (-24.78%) in AA No. 0811007230 and (-0.661%) respectively. Considering the above facts, we are applying to PRC for relaxation of condition laid down in Para 4.49 (b) for paying 1% of amount shortfall in FOB value for regularize the case. (3) We would like to bring the following facts for your kind perusal: (A) Regarding short fall in value addition, we would like to bring to your notice that, while obtaining an Advance Authorization FOB Price of the export product were on higher side and we had considered USD 40 while applying the authorization No. 0811005990 dt. 13.09.2022, USD 33.5 for AA No. 0811007230 dt. 08.02.2023 and USD 30 for AA No. 0811006059 dt. 20.09.2022. we are enclosing herewith copies of Advance Authorizations for your reference. (B) Due to International trade uncertainty, export prices fell downwards and current/ongoing market situation since more than last two and half year's prices of the export products has fallen down drastically by 50% to 60% worldwide. The export order received subsequently at lesser selling price is also enclosed. The sudden downfall in the price was not expected. (C) However, since last two years prices are hovering between USD 18 to USD 20 per kgs for export product Bifenthrin Technical and USD 15 to USD 20 per Kgs for Export product Lambda cyhalothrin Technical with very weak demand. Looking at the ongoing market condition it is not expected to improve in another one year to two-year time due to which we had no option to but to incur loss by selling it at lower price. In view of the above scenario which was beyond our control, we couldn't

achieve 15% value addition and value addition turn into negative. In view of the above, we request you to kindly accept our prayer of relaxation of conditions laid down in para 4.05 read with para 4.49 of HBP, 2015-20 and allow us waiver us to pay 1% penalty for the value addition shortfall and inform RA Ahmedabad to consider our request for issue of redemption/Export obligation certificate. (D) We attached herewith detail statement of exports and Imports of AA No. 0811005990, 0811007230 and 0811006059 for your reference. (E) We request you to give us an opportunity for a personal hearing in terms of para 2.60 of Foreign Trade Policy, 2023.

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 of the firm.

Case No.68

M/s. Bharat Heavy Electricals Limited, Delhi

F.No. HQRPRCAPPLY00002666AM26

Meeting No.01AM27 held on 28.04.2026

Subject: To consider exports made prior to licence application date against Advance Authorisation No. 0410108784 dated 23/10/2009

Applicant Statement: The firm has stated as below:

For BHEL Projects, exports to project sites with indigenous inputs were made prior to filing of application for Advance Authorisations, however, they were made during the contracted duration. This was critical to meet the project delivery schedule and to complete the projects in time. To achieve this, it was necessary to supply the indigenous materials at the site at the earliest. If it would not have been done, the execution of entire projects would have got delayed causing escalation of costs and penalties. Therefore, the supply made prior to date of application was from indigenous source material only and no benefit under Advance Authorisation was taken on the same. We seek PRC's understanding and support in this regard.

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 of the firm.

Case No.69

M/s. Madras Hydraulic Hose Private Limited,

F.No. HQRPRCAPPLY00002669AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Bills in different Authorization against Advance Authorisation



No. 0410166467 dated 28/01/2020.

Applicant Statement: The firm has stated as below:

Request for usage of shipping bills towards the discharge of export obligation against Advance Authorisation No. 0410166467 Dated 28.01.2020. We hereby like to submit that we have inadvertently exported the goods against following shipping bills under Advance Authorisation no: 0410166319 Dated 29.11.2019 whereas the same were to be exported under Advance Authorisation No. 0410166467 Dated 28.01.2020.

Decision: The Committee went through the statements made by the firm and decided to reject the case and direct the RA to initiate recovery proceedings against the firm including penalty as per extant policy provisions.

Case No.70 M/s. Kerala State Co-Operative Federation For Fisheries Development Limited, Ernakulam

F.No. HQRPRCAPPLY00002717AM26

Meeting No.01AM27 held on 28.04.2026

Subject: The Scrip will be expired on 01.02.2026 against Post Export EPCG Scrip Authorization No. 1031001873 dated 13/06/2023.

Applicant Statement: The firm has stated as below:

We obtained an EPCG Licence Post Export scheme in 2015 and paid the duty INR. 3,75,21,484/- (Rupees Three Crore Seventy Five Lakhs Twenty One thousand Four hundred eighty four only) at the time of import. After fulfilling the Export Obligation we have submitted the EO documents to RA Cochin for the issue of Post Export EPCG Duty Credit Scrip. The Scrip was applied on 06/06/2022 and issued on 13.06.2023 but at the time of issue, the scrip was visible only at DGFT site. We could not take the printout of the scrip. The Scrip was digitally signed and received by us on 01.02.2024. Since the Scrip is digitally signed on 01.02.2024, the validity of the scrip is up to 01.02.2026. However, for customs verification, the post-export EPCG scrip must be electronically transmitted from DGFT to the ICEGATE portal. Due to certain technical issues, this transmission did not take place, yet we promptly brought this matter to the attention of the RA, Kochi, but we received a reply stating that the transmission failure is a technical issue that can only be rectified at DGFT office in Delhi. The Principal Secretary to the Government of Kerala, Sri. K.S. Srinivas IAS, wrote to the Director General of Foreign Trade, New Delhi to consider the case and solve the issue. We were doing the follow up regularly but the issue was not solved. Finally we were advised to get it verified and debited manually at the Chennai Customs. We lost a lot of time during this period. We submitted the Scrip at Chennai Customs on 11/09/2025 for verification

-51-

of the scrip. But we received a letter from the Asst. Commissioner of Customs, Chennai stating that there is a technical issue and system is showing that ?Invalid Licence No./ date?. Hence the scrip does not get registered at ICES at Chennai Customs. The current status is we have received the Post Export Duty Credit Scrip for INR. 3,75,21,484/- but we could not utilize the scrip. The Scrip will be expired on 01.02.2026. We humbly request you to kindly find a solution to the issue. We also request you to kindly revalidate the scrip for Six Months.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was accede to the request and allowed revalidation of EPCG Duty Credit scrips for a period of 06 months i.e. upto 28.10.2026.

Case No.71 M/s. Hindustan Mint and Agro Products Private Limited, Chandausi

F.No. HQRPRCAPPLY00002942AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0511020240 dated 04.08.2023.

Applicant Statement: The firm has stated as below:

With reference to cited above subject, it is to inform you that we are the regular manufacturer and exporters of Mint & Agro Products since 1976, having Three Star Export House facility from Ministry of Commerce & Industry, Government of India issued by O/o Zonal DGFT, CLA, New Delhi. We have been granted Advance Authorisation No: - 0511020240 Dated: - 04/08/2023 (Copy Enclosed). The initial Export Obligation Period of the said Advance Authorisation was for 18 Months till 04/02/2025. We have taken the 6+6 Months Extension of Export Obligations from CLA, New Delhi as per provision of FTP / HBP till 04/08/2025 & 04/02/2026 respectively. We have fulfilled 60% of our Export Obligation within valid Export Obligation Period with Extended Period, Due to the US Imposing a 50% Import Duty on India, some of our Buyers have placed their orders on hold (Buyer E-Mail Copy Enclosed). Due to this we could not Dispatch the Balance 40% material in valid Export Obligation Period till 04/02/2026. We also like to inform you that we have approached to our Buyers from other Countries and we are in conversation with them to Sell this Product to them. If they approve our Sample of this Product then we shall process the shipment to them immediately. Therefore, we need some more time to fulfil our remaining 40% Export Obligations. So, we request you to please grant us 06 Months Extension to fulfil the remaining Export Obligation. Your cooperation and early appreciation are highly appreciated.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion



-52-

it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 28.10.2026, subject to payment of composition fee as per policy provisions.

Case No.72

M/s. Pearl Alloys Private Limited, Haryana

F.No. HQRPRCAPPLY00002969AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 3311000655 dated 16.03.2022

Applicant Statement: The firm has stated as below:

The applicant respectfully submits that the inability to complete the import/export activities within the stipulated time period was due to exceptional and unavoidable external factors beyond its control. There was a sharp and unprecedented increase in international freight and logistics costs, coupled with severe port congestion and frequent disruptions in sailing schedules, which adversely affected shipment execution. Additionally, the imposition of international restrictions, sanctions, and the tightening of trade compliance norms led to procedural delays. Further, highly volatile aluminum raw material prices and a substantial decline in demand from overseas automotive foundries severely impacted production planning and export order finalization. In view of the above genuine hardships, extension is humbly requested to enable full compliance with FTP provisions.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 16.03.2026, subject to payment of composition fee as per policy provisions.

Case No.73

M/s. Banco Products (India) Limited, Vadodara

F.No. HQRPRCAPPLY00003051AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Revalidation of Authorization/Certificate against Advance Authorisation No. 3411003977 dated 02/08/2023

Applicant Statement: The firm has stated as below:

We, Banco Products (India) Ltd., imported Aluminium strips and sheets on 01.08.2025 vide Bill of Entry No. 3636928 at ICD Varnama under a valid Advance Authorization, along with all prescribed documents, claiming exemption under Notification No. 18/2015-Cus. The Bill of Entry was taken up for assessment on the same date. Post assessment, when we approached Customs for grant of Out of Charge, the clearance process remained pending in the Customs/RMS system without any query, objection, or deficiency being raised either electronically or in writing. Subsequently, after the expiry of the Advance Authorization on

02.08.2025, the assessing officer denied the exemption on the ground of licence and bond expiry. On further enquiry, we were orally informed that the Out of Charge had been withheld due to a nominal shortfall in the remaining bond value, against an original bond value of ₹10 crores. However, it is submitted that no written or electronic intimation was issued to us, nor was any opportunity provided to: Execute an additional bond of differential value, or ? For the clearance of the aforementioned BoE items in proportion to the remaining bond value, take advantage of a partial exemption to the extent of the available bond balance. Due to acute material urgency for continuation of plant operations, execution of export orders, and to avoid demurrage and operational losses, a request for recall and reassessment was submitted on 05.08.2025. since we were compelled to pay the applicable customs duty and obtain clearance. We respectfully submit that the eligibility to exemption crystallizes on the date of filing of the Bill of Entry under Section 46 of the Customs Act, 1962. Since all substantive conditions of the Advance Authorization Scheme were duly fulfilled on the date of filing, the exemption cannot be denied on account of procedural delay or system-related lapse attributable solely to the Department. Accordingly, the duty paid under such compelling circumstances is liable to be set aside, and consequential relief may kindly be granted. Further, we confirm that the export obligation under the said Advance Authorization has been fully fulfilled. To complete the corresponding import and enable proper closure of the authorization, we humbly request your good office to: ? Reopen the said Advance Authorization in the system, and ? Grant extension of import validity to allow eligible proportionate future import under this licence. We request your kind consideration of the above facts and seek a favourable decision in the interest of justice.

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 of the firm.

Case No.74

M/s. Everest Aluminum Private Limited, Kolkata

F.No. HQRPRCAPPLY00003381AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Inclusion of 2 SB under AA where AA No are erroneously missed against Advance Authorisation No. 0211000036 dated 15/12/2020.

Applicant Statement: The firm has stated as below:

With reference to Shipping Bill No. 7881808 dated 13.01.2021 and Shipping Bill No. 7943590 dated 16.01.2021, we submit that due to an inadvertent error, our Advance Authorisation No. 0211000036 could not be mentioned in the said Shipping Bills. We submit that upon grant of



permission by your good office, we shall deposit the drawback amount along with applicable interest, as may be determined by you. We are regular and compliant exporters. We have obtained 28 Advance Authorisations from DGFT, of which 27 stand duly closed after completion of full Export Obligation and grant of EODCs. The lapse occurred when our EXIM Head, handling export documentation and compliance, was severely affected during the Covid third wave (Alpha variant) and unfortunately passed away, leading to this inadvertent omission. Post this incident, all Shipping Bills have been correctly filed with relevant Advance Authorisation numbers, and internal controls have been strengthened to prevent recurrence. In view of the above, we request that this be treated as a one-time bona fide error, and grant suitable relief by accepting the said two supporting Bills towards fulfillment of EO against our Advance Authorization No 0211000036 dt. 15.12.2020. Thanking you, Yours faithfully, Prashant Agarwal Director Everest Aluminium Pvt. Ltd.

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 of the firm.

Case No.75

M/s. Jindal Ecotex LLP, Panipat

F.No. HQRPRCAPPLY00003382AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 3311001114 dated 13.03.2023.

Applicant Statement: The firm has stated as below:

We, Jindal Ecotex LLP a recognized manufacturer and exporter of Acrylic Yarn bearing HSN: 55096900 with our registered office located at E-43, Industrial Area, Near old court, Panipat, Panipat, 132103 Contact No: 9896051537, PANIPAT, PANIPAT, HARYANA, 132103 and holding IEC No. AASFJ7431J humbly submit this application seeking a compassionate consideration. Request letter is attached for your kind reference mentioning all the facts regarding NON-fulfillment of EO.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 13.03.2027, subject to payment of composition fee as per policy provisions.

Case No.76

M/s. Fishfa Rubbers Limited, Rajkot

F.No. HQRPRCAPPLY00003385AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request for the Condonation the delay of non-submission of reply in against Advance authorization for Re-view of Norms fixation against Advance Authorisation No. 2410042286 dated 06/10/2017, 2410042796 dated 28/06/2019, 2411000267 dated 25/02/2021.

Applicant Statement: The firm has stated as below:

Request for the Condonation the delay of non-submission of reply in against Advance authorization No. 2410042286 dated 06.10.2017, 2410042796 dated 28.06.2019 and 2411000267 dated 27.02.2012 for Re-view of Norms fixation. Fishfa Rubbers Ltd., Rajkot is one of leading manufacturers and exporters of Reclaimed Rubber. Established in 1971 and incorporated as a Limited Company in 2000, the company has modern facilities at Rajkot, Gujarat with a production capacity of about MT per month. Nearly % of its production is exported to over 22 countries worldwide. We had obtained the above-mentioned Advance Authorizations under No norms-self declaration basis with the wastage ratio of 1.03/- Kgs of used rubber tubes without valves standard (multiple cuts / shreds / pressed / baled /cut into two pieces) per 1.00 kgs for the manufacturing of reclaimed rubber sheet. We regret to inform you that 1(One) case out these 3(Three) cases was approved with less wastage ratio vide Meeting No.01AM27 held on 28.04.2026 3/87-ALC1/NC-7/2018 Dated: 26.04.2018 and 2(Two) i.e. AA no. 2410042796 dated 28.06.2019, 2411000267 dated 27.02.2021 out these 3 (Three) cases were deferred due to non-submission of reply under Para 4.07 of FTP by RLA to the Norms Committee. As a result, the cases are presently showing as rejected on the online portal. The delay in submission occurred due to technical difficulties in coordinating documents and replies during the relevant period. However, we have since completed all compliance requirements and submitted the requisite documents on 30.12.2024 for review and fixation of norms against the above-mentioned Advance Authorizations. Despite this, no further action has yet been taken on the matter. However, due to technical error in the portal, we were not able to submit the application for review on the portal. Error screen shot and email sent to Norms Committee to grant us and consider our application for review as per Policy Circular no. 03/2024 Dated: 30.05.2024. Copies of the same are as enclosed for your perusal. Despite this, no further action has yet been taken on the matter. In view of the above, we kindly request you to condone the delay in submission of reply against above mentioned advance authorizations and make fixation of norms under repeat basis of the ratified norms 1/NC/7/MEET/ Sep/202425/6

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 of the firm.

Case No.77

M/s. Balaji Cork, Gurgaon



-56-

F.No. HQRPRCAPPLY00003387AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Revalidation of Authorization/Certificate against Advance Authorisation No. 0511002396 dated 04/05/2021.

Applicant Statement: The firm has stated as below:

We hereby mention that as obtained the above mentioned Advance authorizations from the New Delhi CLA. But due to wrong interpretation of scheme we DID NOT IMPORT ANY RM under the AA but met the Export Obligation fully. We hereby request you to please allow us TIME FOR IMPORTS STARTING NOW, So that we can import the goods now and take the advantage of AA Scheme. As we have exported under AA and lost the DBK rebate also.

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 of the firm.

Case No.78
Mumbai

M/s. Milan Laboratories India Private Limited,

F.No. HQRPRCAPPLY00003389AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorization No. 0311030139 dated 12.01.2024.

Applicant Statement: The firm has stated as below:

Due to Cancelled Export order from foreign Buyer, we were not able to fulfill export Obligation in Original and Extended period in the Advance Authorisation, We request you to grant us extension in export obligation period of Advance Authorisation upto: 12.07.2026 to fulfil balance Export Obligation. of Advance Licence Details Justification enclosed.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of above Advance Authorization for a period of 24 months from the date of clearance of each import consignment from Customs Authorities or upto 12.07.2026 whichever is earlier, subject to payment of composition fee as per policy provisions

Case No.79

M/s. Nico Extrusions Limited, Maharashtra

F.No. HQRPRCAPPLY00003396AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorization No. 0310573289 dated 07/05/2010.

Applicant Statement: The firm has stated as below:

We request the esteemed committee for a fresh review to permit the full regularization of the advance authorization till 21.02.2017 and to waive off the composition fee. We would be obliged if we are permitted a personal hearing to present our case in detail. We are a MSME unit and here by request for the same.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of above Advance Authorization for a period upto 07.05.2014, subject to payment of composition fee as per policy provisions.

Case No.80 M/s. Nico Extrusions Limited, Maharashtra

F.No. HQRPRCAPPLY00003397AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Regularisation of Advance Authorization against Advance Authorization No. 0310629652 dated 05/05/2011.

Applicant Statement: The firm has stated as below:

We respectfully request a fresh review of the Advance Authorization to permit the regularization of our advance authorization up to 21.02.2017 for the delay in a single consignment of 7.6 MT left out. We are a MSME unit and hereby humbly request the esteemed committee to consider our case genuine and allow us the same.

Decision: The Committee went through the statements made by the firm and decided to reject the case and directed the RA to initiate recovery proceedings against the firm including penalty as per policy provisions.

Case No.81 M/s. Taj Traders, Maharashtra

F.No. HQRPRCAPPLY00003398AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorization No. 0311029368 dated 14/12/2023, 0311040596 dated 21/01/2025, 0311040678 dated 21/01/2025.

Applicant Statement: The firm has stated as below:

Request for Extension in Export Obligation Period ? 3 months from



approval Ref :- 1) Advance Authorisation No. 0311029368 Dated 14.12.2023, File no. 03AX04003031AM24 2) Advance Authorisation No. 0311040596 Dated 21.01.2025, File no. 03/AX/040/04749/AM25 3) Advance Authorisation No. 0311040678 Dated 23.01.2025 File no. 03/AX/040/04771/AM25 Sir, With reference to above subject, we want to inform you that, we have done import in the above referred advance licences. But we were not getting the orders, we are not able to complete the export obligation in time. We have already taken extension in obligation period. Copy of EO Extension letter for each advance licence enclosed for your ready reference. But we failed to complete the export obligation due to lack of export orders. Also, due to fluctuations in gold rate, our orders were cancelled. Now we are expecting orders from foreign buyer. We therefore request you to please allow us extension in export obligation period for further three months from the date of approval our request. We are ready to pay the composition fees as per PRC Decision. Please allow us three months extension in export obligation period from the date of approval of our request.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to defer the case and seek a detailed report from the RA.

Case **No.82** M/s. Reliance Industries Limited,
MAHARASHTRA

F.No. HQRPRCAPPLY00003402AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Re-validation of Scrip against MEIS Scrip No. 0319239053 dated 18/07/2019.

Applicant Statement: The firm has stated as below:

Request for revalidation of 113 MEIS scrips (25 Customs Refund orders) as per Para 2.20 of HBP. The 113 MEIS scrips were used for duty debit with Customs under various BoE's. The assessment were done on provisional basis initially and upon final assessment it was found that excess duty debited of Rs. 2,75,99,308/- Accordingly Customs issued us various refund orders. We are submitting request letter alongwith supporting documents for consideration of our request.

Decision: The Committee went through the statements made by the firm and after detailed discussion it was decided that PC-3 shall examine the issue and submit report for a decision by the PRC.

Case No.83 M/s. Shreeji Global Fmcg Limited, Gujarat

F.No. HQRPRCAPPLY00003404AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 2411002710 dated 04/09/2023.

Applicant Statement: The firm has stated as below:

We had applied for Advance Authorisation for restricted export product copy enclosed. We had got three times EO extension of 90 days and we had applied for 4th time and it has been rejected. We had been exporting to Dubai and African Countries. One of our buyers who was buying on regular basis has stopped due to payment condition and we took too long to find another regular buyer for our product due to market conditions are too weak. Also, we want to clarify that we had already fulfilled EO of 2274.765 Mts against EO fulfilment of 4539.05 Mts and there is a pending EO of 2264.28 Mts . copy of statement of import and export enclosed. Now we had got new buyer with agreement to supply to balance quantity with advance payment. So, it is our humble request to kindly allow us last time for 90 days of EO Extension from the date of endorsement, so we can fulfil our balance Export Obligation, if EO extension was not allowed our company may bear heavy losses which is not good for our company's health.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of above Advance Authorization for a period of 12 months from the date of clearance of each import consignment from Customs Authorities or up to 22.05.2025 whichever is earlier, subject to payment of composition fee as per policy provisions.

Case No.84 M/s. Brocade India Polytex Limited, Kerala

F.No. HQRPRCAPPLY00003405AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 1011000632 dated 16/11/2021.

Applicant Statement: The firm has stated as below:

We introduce ourselves as M/s. Brocade Inda Poytex Limited, KINFRA IITP, Menonpara Road, Kanjikode East, Palakkad, Kerala-678621 holding a valid One star Export House Certificate. We are manufacturer and exporter of PP woven products since 2012. Our export products are PP Woven Fabrics, PP Woven Sacks and Flexible Intermediate Bulk Containers. We procure raw materials from Reliance SEZ under Advance Authorisation Scheme and have fulfilled export obligation and obtained redemption of many Authorisations in timely manner. We submit our request for extension of export obligation period against Advance Authorisation No. 1011000632 dated 16.11.2021 (Norms case). We seek extension of export obligation for a period of six months from the present date to complete the EO quantity of 80549 Kgs against



-60-

Advance Authorisation 1011000632/16.11.2021. We will like to submit that, due to shortage of export order for the particular product PP Woven Fabrics during that period and also coming years, we did not able to export the same and fulfil the export obligation in full. Partially EO was completed. Pandemic Covid also effected, Presently we had received an export order but not able to export under Advance Authorisation as time period for subject Authorisation expired. Statement of import and exports done is attached herewith for your reference. We therefore request your good selves to kindly consider our request and extension of EOP may kindly be sanctioned.

Decision: The Committee went through the statements made by the firm and decided to reject the case and directed the RA to initiate recovery proceedings against the firm including penalty as per policy provisions.

Case No.85 M/s. Zenzi Pharmaceutical Industries Private Limited, Maharashtra

F.No. HQRPRCAPPLY00003406AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0311033812 dated 14.05.2024.

Applicant Statement: The firm has stated as below:

We are M/s Zenzi Pharmaceutical Industries Private Limited, Plot No. H-53, Additional Murbad MIDC, Kudavali Village, Taluka Murbad, District Thane -421401, hereby submit that we have obtained Advance Authorization No. 0311033812 dated 14.05.2023 for export of 30042099- Vitagon (Chorionic Gonadotrophin Injection BP 5000 IU. Each vial contains: Chorionic Gonadotrophin BP 5000 IU). The license was issued in terms of Policy Circular No. 9 (RE-2003)/2002-2007 dated 30.06.2003, wherein the Export Obligation Period (EOP) is 12 months from the date of each import consignment. We would like to respectfully submit that the entire authorized quantity has already been imported under the said Advance Authorization. However, due to unavoidable circumstances, the confirmed export orders were cancelled by the overseas buyer, which was completely beyond our control. As a result, we could not complete the balance export obligation within the stipulated time, despite our sincere efforts. We assure the Hon'ble Committee that the remaining imported material is lying in our factory and the same will be fully utilized for export purposes only, and we hereby give our firm undertaking that the same shall be used to execute the export orders currently in hand, thereby fulfilling the pending export obligation at the earliest. We would also like to inform you that partial exports have already been completed and realized, and value addition of 69.27% in FEE terms has been achieved. In view of the above facts and circumstances, we humbly request the PRC Committee to kindly grant us an extension of 6 months in the Export Obligation Period from the date of endorsement, to enable us to complete the

balance export obligation in terms of quantity.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period of 24 months from the date of clearance of each import consignment from Customs Authorities or up to 17.06.2026 whichever is earlier, subject to payment of composition fee as per policy provisions.

Case No.86 M/s. Laguna Clothing Private Limited,
Bangalore

F.No. HQRPRCAPPLY00003407AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0711003154 dated 06/02/2022.

Applicant Statement: The firm has stated as below:

This is with respect to the above-mentioned special advance authorization obtained under appendix 4J. We would like to inform you that the actual EO period of the authorization was 06/08/2023 and as per HBP 4.40 (d), an authorization obtained under appendix 4j can be extended to the extended not more than half of the stipulated export obligation period ie 9 months extension can be obtained. However, due to limitation in selecting the extension dates in DGFT website we could only select 6 months instead of 9 months and we have obtained the extension from 06/08/2023 to 06/02/2024. However, due to sample approval delay from the foreign buyer, 1 export was made beyond the extended eo period bearing shipping bill no 5552520 dated 12.11.2024. We have completed the export obligation for the above said advance authorization and also have submitted the application for EODC bearing file no 07AE04002061AM26 Dated 29.09.2025. As the delay was beyond our control, we therefore pray before the honorable chairman of the committee and respected members to relax the policy laid down in HBP 2023 and Appendix 4J and accept our request for further from 06/02/2024 to 30/11/2024 for regularization of exports made beyond the extended EO period. Kindly do the needful and oblige.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period up to 30.11.2024 for regularization purpose only, subject to payment of composition fee as per policy provisions.

Case No.87 M/s. Lord Shiva International, Uttar Pradesh

F.No. HQRPRCAPPLY00003408AM26

Meeting No.01AM27 held on 28.04.2026



Subject: Extension of EOP against Advance Authorisation No. 0611000903 dated 18/11/2021.

Applicant Statement: The firm has stated as below:

Under the Advance authorisation 0611000903 dt. 18.11.2021, we had duly imported fabric and production were started. However, during the course of execution, our overseas buyer unexpectedly halted the order. The reason communicated to us was a drastic slowdown in demand for this specific style made from the imported fabric, owing to significantly reduce the consumer demand in their market. The buyer had initially assured us that they would resume procurement once demand improve. Acting in good faith, we waited for a reasonable period expecting a positive response. Unfortunately, despite our continuous follow-ups, no confirmation was received from their end. Further, our business operations were severely affected by ongoing geopolitical instability in Europe and the Middle East, which disrupted trade flows and weakened overall demand conditions. These circumstances were entirely beyond our control and adversely impacted our ability to fulfill the export obligation within the prescribed period. Despite these challenges, we made persistent efforts to mitigate the situation. After considerable effort, we have now secured a new overseas buyer who is willing to take up the order, albeit at a concessionary rate. This development gives us renewed hope to complete the export obligation, provided we are granted additional time. We humbly request your good office to kindly grant a further extension of six (6) months from the date of endorsement to enable us to complete the balance export obligation. We assure you of our sincere commitment to fulfill all obligations under the Advance Authorisation scheme. An extension would not only enable us to meet our export targets but would also contribute positively toward sustaining export trade during these challenging times.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period up to 18.11.2025 for regularization purpose only, subject to payment of composition fee as per policy provisions.

Case No.88 M/s. Lord Shiva International, Uttar Pradesh

F.No. HQRPRCAPPLY00003409AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0611001029 dated 05/01/2022.

Applicant Statement: The firm has stated as below:

Under the said authorisation, we had duly imported fabric and production were started. However, during the course of execution, our

overseas buyer unexpectedly halted the order. The reason communicated to us was a drastic slowdown in demand for this specific style made from the imported fabric, owing to significantly reduce the consumer demand in their market. The buyer had initially assured us that they would resume procurement once demand improve. Acting in good faith, we waited for a reasonable period expecting a positive response. Unfortunately, despite our continuous follow-ups, no confirmation was received from their end. Further, our business operations were severely affected by ongoing geopolitical instability in Europe and the Middle East, which disrupted trade flows and weakened overall demand conditions. These circumstances were entirely beyond our control and adversely impacted our ability to fulfill the export obligation within the prescribed period. Despite these challenges, we made persistent efforts to mitigate the situation. After considerable effort, we have now secured a new overseas buyer who is willing to take up the order, albeit at a concessionary rate. This development gives us renewed hope to complete the export obligation, provided we are granted additional time. We humbly request your good office to kindly grant a further extension of six (6) months from the date of endorsement to enable us to complete the balance export obligation. We assure you of our sincere commitment to fulfill all obligations under the Advance Authorisation scheme. An extension would not only enable us to meet our export targets but would also contribute positively toward sustaining export trade during these challenging times.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period up to 05.01.2026 for regularization purpose only, subject to payment of composition fee as per policy provisions.

Case No.89

M/s. Lord Shiva International, Uttar Pradesh

F.No. HQRPRCAPPLY00003410AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0611001030 dated 05/01/2022.

Applicant Statement: The firm has stated as below:

Under the advance authorisation no. 0611001030 dt. 05.01.2022, we had duly imported fabric and production were started. However, during the course of execution, our overseas buyer unexpectedly halted the order. The reason communicated to us was a drastic slowdown in demand for this specific style made from the imported fabric, owing to significantly reduce the consumer demand in their market. The buyer had initially assured us that they would resume procurement once demand improve. Acting in good faith, we waited for a reasonable



- 64 -

period expecting a positive response. Unfortunately, despite our continuous follow-ups, no confirmation was received from their end. Further, our business operations were severely affected by ongoing geopolitical instability in Europe and the Middle East, which disrupted trade flows and weakened overall demand conditions. These circumstances were entirely beyond our control and adversely impacted our ability to fulfill the export obligation within the prescribed period. Despite these challenges, we made persistent efforts to mitigate the situation. After considerable effort, we have now secured a new overseas buyer who is willing to take up the order, albeit at a concessionary rate. This development gives us renewed hope to complete the export obligation, provided we are granted additional time. We humbly request your good office to kindly grant a further extension of six (6) months from the date of endorsement to enable us to complete the balance export obligation. We assure you of our sincere commitment to fulfill all obligations under the Advance Authorisation scheme. An extension would not only enable us to meet our export targets but would also contribute positively toward sustaining export trade during these challenging times. Thank you for your attention to this matter.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period up to 05.01.2026 for regularization purpose only, subject to payment of composition fee as per policy provisions.

Case No.90

M/s. DP Cocoa Products LLP, Himachal Pradesh

F.No. HQRPRCAPPLY00003411AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorization No. 3011003053 dated 20.01.2023, 3011003052 dated 20.01.2023.

Applicant Statement: The firm has stated as below:

We, M/s. DP Cocoa Products LLP, IEC No. 2206001471, respectfully submit the following for your kind consideration: We were issued the following Advance Authorisations on 20.01.2023: 1. Advance Authorisation No. 3011003053 under SION No. E-135 for export of 40,485.83 Kgs of Cocoa Butter. 2. Advance Authorisation No. 3011003052 under No Norms Repeat Basis for export of 55,243.60 Kgs of Cocoa Mass, against which Adhoc Norms were fixed by the Norms Committee. The sole input under both Authorisations was Cocoa Beans, which were duly imported within the prescribed time limits in compliance with the Foreign Trade Policy provisions. These Authorisations were obtained against confirmed export orders from our long-standing overseas buyer, M/s. Glacier Products Ltd., Kenya. We

are a principal supplier of Cocoa Butter and Cocoa Mass to the above buyer, and the export commitments were based on firm commercial contracts. Export Obligation Fulfillment Status: i. Original EOP expired on 20.07.2024. ii. Extension under Para 4.40(e) & (f) of FTP was granted up to 20.07.2025. iii. Within the extended EOP -97.75% of EO (Quantity) fulfilled under AA No. 3011003052 and 83.12% of EO (Quantity) fulfilled under AA No. 3011003053. iv. More than 200% in value terms achieved under both Authorisations. v. The final shipment was effected on 05.09.2025 vide Shipping Bill No. 5052940 (within approximately two months from expiry of extended EOP). vi. After including exports made under Shipping Bill No. 5052940, we have fulfilled more than 100% of the export obligation in quantity and value terms under both Authorisations. Reasons for Delay: The delay in completing the export obligation was due to circumstances beyond our control, namely: a) Postponement of dispatch schedules as per buyer's instructions. b) Adverse and fluctuating international market conditions in Kenya. c) Import planning adjustments at the buyers end. d) The postponement was entirely buyer-driven and not attributable to any lapse or default on our part. We respectfully submit that: 1. There was no diversion or misuse of duty-free imports. 2. The entire imported raw material has been fully utilized for export production. 3. Prescribed value addition has been achieved. 4. No revenue loss has occurred to the Government. 5. The delay was marginal and purely due to external commercial factors. Considering that: a) Over 97% of the obligation was already fulfilled within the extended EOP. b) Exports in value terms exceeded 200%. c) Balance export was completed within a short span of two months after expiry. d) The entire EO now stands fully discharged. e) Demanding duty along with interest on a temporary shortfall would cause undue hardship despite complete fulfillment of the export commitment. In view of the above, we humbly request your good office to kindly: 1. Grant further extension of Export Obligation Period by two months / six months to regularize the exports; OR 2. Issue suitable directions to the RA-Ludhiana to accept Shipping Bill No. 5052940 dated 05.09.2025 towards fulfillment of Export Obligation under Advance Authorisations No. 3011003052 & 3011003053 dated 20.01.2023. We assure your good office of our continued compliance with all provisions of the Foreign Trade Policy and remain committed to fulfilling all statutory obligations.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorizations for a period up to 30.09.2025, for regularization purpose only, subject to payment of composition fee as per policy provisions.

Case No.91
Mumbai

M/s. Bhilosa Industries Private Limited,

F.No. HQRPRCAPPLY00003413AM26

Meeting No.01AM27 held on 28.04.2026



- 66 -

Subject: Waiver of Procedural requirement as per HBP against Advance Authorization No. 0310829832 dated 21/06/2019.

Applicant Statement: The firm has stated as below:

We Bhilosa Industries Pvt. Ltd. manufacturer exporter and one of the highest duty paying company on imports and III star exports House certificate holder. Sir, we performed more than 100% in quantity as per import but due to sever impact of Covid-19, the whole world market was diminished to ground range for which our FOB amount could not match with 15% value addition term. Being in textile sector we were suffered very much to comply our export obligation against our import before Covid-19. We request for waiver of 15% value addition term and impose of composition fees of 1% as per HBP considering our export quantity compliance of more than 100%. We have complied all terms of export obligation in time. Sir, the whole textile market is badly effected for which your good self may consider to condone 15% value addition and 1% composition fees to enable us to ensure more export performance in future. It for your information that we have all direct exports without any third party exports. Sir, we had applied for redemption at Jt. DGFT, Mumbai who has issued DL directing to pay 1% composition fees. (copy enclosed). We are enclosing below documents for your kind reference. 1. Copy of Advance licence. 2. copy of ANF-4F, Import & export statement. We solicit your kind approval in waver of composition fees.

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 of the firm.

Case No.92 M/S. Marzoli Textile Machinery Manufacturers Private Limited, Tamil Nadu

F.No. HQRPRCAPPLY00003415AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorization No. 0711000947 dated 23/04/2021.

Applicant Statement: The firm has stated as below:

We are one of the leading Textile Machinery Manufacturers and exporter holding One Star Status Holder Certificate. We regularly importing raw materials and components for manufacture of Textile Machines and export it to our foreign Buyers (USA & Europe) on regular basis. With reference to the above subject, kindly note that we have obtained the above said Advance Authorization for import of inputs (as per authorization import items) and Textile Machines (as per export authorization export item). As per the actual import quantity we have not fulfilled the export obligation due to postponement of export orders.

Hence, we request your good office to kindly accept and approve our request for EOP Extension at the earliest. In this connection we are submitting the following documents: 1.) Copy of Advance Authorization No.0711000947 dtd.23.04.2021 2.) Copy of Import and Export Statement. Hence, we request you to kindly approve our EOP Extension application & grant the export obligation period upto 23rd April 2026 to enable us to fulfil the balance export obligation & to submit the required closure documents to DGFT RA, Bangalore for issuance of redemption letter to us Kindly do the needful.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 23.04.2025, subject to payment of composition fee as per policy provisions.

Case No.93 M/s. Eastman International, Ludhiana

F.No. HQRPRCAPPLY00003417AM26

Meeting No.01AM27 held on 28.04.2026

Subject: To condone the delay in shipment under Shipping Bill No 7190555 Dated 10 01 2025 and the inclusion of the said shipment for total entitlement against Duty Exemption Scheme Authorization No. 3007600027.

Applicant Statement: The firm has stated as below:

We had generated a DFIA File 30DA07600027/AM24 dated 19.06.2023; online for export of Exercise Note Books. After applying for transferability for issuance of DFIA authorization, under online file No. 30AS07600111AM25 on 14.11.2025; we realized, as pointed out by RLA, Ludhiana that under one shipping bill 7190555 dated 10.01.2025; the export was done beyond the permitted period of 1 year from online file date; as laid down under Para 4.28 of EXIM Policy. Regularly exporting under DFIA and such a lapse never having taken place earlier, we were shocked how it happened and tried to ascertain the reason for it and it emerged that it was the unexpected, tragic & sudden demise of one of our regular employee Mr. Rajesh Yadav on 15.12.2024; responsible for DFIA portfolio since many years. It was very shocking because the gentleman had attended office on 14th and had left office hail and hearty in the evening, the tragedy occurred in late hours of the ensuing night or say early in the morning of 15th. In the meanwhile before a suitable replacement could be made and proper stock of the portfolio could be taken to hand over to a responsible employee/person; an export consignment of Note Books was ready for shipment and since earlier shipments of the said product were exported under subject DFIA file number, the said consignment was also shipped under the same DFIA file, in routine, not realizing that the window for export under said file had lapsed. It is admittedly a serious lapse, no doubt, at our end. But we very humbly request the same may please be condoned because it was solely owing to the genuine tragic &



- 680 -

unexpected happening, as explained above. A fact easily discernable from the dates; the tragedy occurring on 15.12.2024; the shipment date being 10.01.2025. A marginal gap of under a month. Moreover, as we are Merchant Exporter, the costing of the shipment was done factoring the DFIA benefit and denial of the benefit at this stage would make the said shipment a total losing proposition; other benefits like Drawback and RoDTEP, were not being claimable under DFIA. All export formalities having been completed, we humbly request for a sympathetic consideration of our submission and look forward to the lapse being condoned by honorable PRC members.

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 of the firm.

Case No.94

M/s. Jayna Steel India, Delhi

F.No. HQRPRCAPPLY00003418AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorization No. 0511020558 dated 23/08/2023.

Applicant Statement: The firm has stated as below:

We have taken an Advance Authorisation No. 0511020558 dated 23.08.2023. The Initial export obligation period of the said AA was for 18 months till 23.02.2025. We have taken the 6+6 months EOP extension as per provisions of FTP/HBP till 23.02.2026. We have completed 17.25% exports and there is balance of 82.75% of exports obligation in quantity terms. We were having regular export order for this product in the past, however in the year 2024 and 2025 we got very less export orders as compared to our expectations. Some buyers also cancelled orders due to less demand in international market for various reasons such as economic slowdown, Russia-Ukraine war, Israel war etc. We also faced tough competition due to increased cost due to Red Sea crisis, Increased shipping costs etc. in last years. Now we have some export orders in hand and also hopeful to get more orders in coming months but the export obligation period is already expired. We are very sure to complete the balance exports in the next 6 months. Therefore on account of genuine hardship being faced by us due to various reasons as mentioned above we earnestly request you to grant us 6 months extension in the export obligation period from the date of endorsement.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 23.08.2026, subject

to payment of composition fee as per policy provisions.

Case No.95

M/s. Anuh Pharma Limited, Maharashtra

F.No. HQRPRCAPPLY00003419AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorization No. 0311015091 dated 30/05/2022

Applicant Statement: The firm has stated as below:

With reference to our Advance Authorization No. 0311015091 dated 30.05.2022, we are writing to inform you that we have fulfilled 78.52% of our export obligation within the extended validity period of the license, which is until 30.11.2024. Our company had imported the raw materials under the assumption of regular shipment cycles, based on the expectation that the corresponding export order would be executed promptly. However, due to unforeseen circumstances, our customer postponed the order, citing a lack of demand, and ultimately cancelled the order altogether. As a result, we were unable to fulfill the export obligation to the extent initially anticipated. Fortunately, we have now secured valid export orders, and we are in a position to fulfill the remaining export obligation. Hence, we would humbly request you good self to grant us the extension of our export obligation period for further 6 months from approval.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 30.05.2026, subject to payment of composition fee as per policy provisions.

Case No.96

M/s. M lakhamshi industries limited, mumbai

F.No. HQRPRCAPPLY00003420AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Re Validation Of DFIA Authorization against DFIA Authorization No. 0311037833 dated 10/10/2024

Applicant Statement: The firm has stated as below:

We had applied for an Amendment in the month of March 2025. The said amendment was approved/decided after a prolonged delay of seven months, vide Minutes No. 11/AM26 dated 19.09.2025. Pursuant to the above decision, we submitted the application with RA Mumbai on 26.09.2025, and the amendment approval was finally issued on 26.12.2025. We wish to place on record that due to the substantial delay at both levels, the validity of the licence expired on 10th October 2025, while the licence was in the custody of RA Mumbai. The expiry occurred solely because of procedural delays, which were entirely beyond our control. In view of the above facts, we request your good

office to kindly take this into consideration and grant appropriate relief, as the applicant should not be prejudiced for delays attributable to departmental processing.

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 of the firm.

Case No.97 M/s. Theeta Electricals Private Limited, Delhi

F.No. HQRPRCAPPLY00003421AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Clubbing of Authorizations against Advance Authorization No. 0510211382 dated 01/11/2007, 0510215166 dated 18/01/2008, 0510233176 dated 23/12/2008.

Applicant Statement: The firm has stated as below:

Request for condonation of delay in submitting documents for Clubbing of Advance Authorizations 0510211382, 0510215166, and 0510233176. We have fulfilled the Export Obligation. Total liability for excess imports (Customs Duty + Interest) amounting to Rs. 36,20,934/- was voluntarily deposited vide TR6 Challan on 03.09.2015. The delay in physical submission was solely due to the misplacement of original records during the shifting of our registered office/factory from Delhi (Naraina/Rajouri Garden) to Gurugram (Manesar). There is no financial loss to the Exchequer. We humbly pray for condonation of procedural delay to allow RA Delhi to process the clubbing and issue EODC.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and decided to reject the case and directed the RA to initiate recovery proceedings against the firm as per policy provisions.

Case No.98 M/s. Metro Global Exports Llp, Mumbai

F.No. HQRPRCAPPLY00003422AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request for relaxation to allow DFIA Transferable Authorization Shipping Bills due to delay in uploading of e-BRCs by the Bank.

Applicant Statement: The firm has stated as below:

Request for relaxation to allow DFIA Transferable Authorization Shipping Bills due to delay in uploading of e-BRCs by the Bank We have completed exports during the financial years 2019-20, 2020-21, 2021-22 and 2022-23 against the respective DFIA file numbers, strictly within the time limits prescribed under the Foreign Trade Policy. However, we

were unable to submit the DFIA Transferable Authorization applications to the RA office within the stipulated time. The delay occurred solely because our banker, Standard Chartered Bank, Fort Branch, Mumbai, could not upload the e-BRCs on the DGFT portal on time, despite the fact that all export proceeds were realized within the permitted period. The e-BRCs were eventually uploaded during May-2025, November-December 2025 and January 2026. Details and clarification are enclosed as Annexure-A, along with a confirmation letter from the bank.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. After detailed discussion, it was decided to refer the case to Policy-4 Division for examination.

Case No.99 M/S. Godrej and boyce manufacturing company limited,

F.No. HQRPRCAPPLY00003423AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Clubbing of Authorizations against Advance Authorization No. 0311000314 dated 22/12/2020, 0311011490 dated 17/02/2022.

Applicant Statement: The firm has stated as below:

The Advance Authorisations in question are for Defence orders, with 5-year validity period (until 25 July 2025) for exports to Rafael, with the End User being Department of Defence, Indian Navy. Impressed with our progress, Rafael increased the scope of work for export of 'VLU ASSY'. With the revision in scope of Exports we required additional 37 Import items for manufacture of the revised export product. Rafael was only supplying the raw material to us for usage in manufacturing the VLU Assy. With the advent of wars in the year 2023-24, the project going into abeyance for some time our planned imports were affected and subsequently despatches were hampered. An application for amendment in Export Product description of the earliest Authorisation No.0311000314 dt.12.12.2020, due to increased scope of work, was rejected by DGFT as Ratification was in process and Norms not available. When we approached Mr. S.B.S. Reddy, Addl DGFT - Head of Office, we were advised to apply for a fresh Authorisation and club both the Authorisations. (Amendment Rejection Letter attached which also mentions to apply for fresh Authorisation). Thus, a Fresh Authorisation No.0311011490 dt.17.02.2022, necessitated by a DGFT-advised alternative was obtained in lieu of amendment. The EO has been fulfilled in its entirety vide the second authorization No.0311011490 with a 100% Value Addition, far exceeding the mandatory minimums. Regularizing these as separate AAs would impose potential penalties despite full compliance within time frame of Export Import validity of both the Authorisations. The Clubbing Application was rejected by RA quoting Para 4.36 of HBP 2023. We approached Dr. Praveen Kumar, The Jt.DGFT, RA Mumbai but the RA stated that it does not have the discretionary power to waive the standard limits for the Defence contract's lifecycle which necessitates the full 5-year validity until 25th



July 2025. The fresh AA was a direct result of DGFT-advised alternatives. Denying clubbing now would place an undue burden on us for following the department's own guidance leading to "genuine hardship". In light of the above, we request that the Committee exercises its powers under Para 2.58 of the FTP to grant a one-time relaxation of the 30-month Import and 48-month export cap under Para 4.36 of HBP, taking into consideration the complex requirements of a National Defence Contract, adherence to prior departmental advice and fulfilment of export obligation with 100% Value addition within the validity of 25 July 2025 of both the Authorisations. PRC intervention is necessary to instruct RA Mumbai to treat them as a single authorization for redemption and issuance of EODC. This will prevent undue financial hardship and allow for the rightful closure of the Authorisations in the spirit of the 'Ease of Doing Business' initiative.

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 of the firm.

Case No.100

M/s. METRO Global Exports Llp, Mumbai

F.No. HQRPRCAPPLY00003424AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request for Relaxation to Allow DFIA Transferable Authorization Shipping Bills - Delay in Submission within Stipulated Time Period.

Applicant Statement: The firm has stated as below:

We have completed exports 02 shipping bills during the financial year 2022?23 against the respective Duty Free Import Authorization file number 03/DA/076/00942/AM23 date 07.12.2022 vide S/Bill Nos.5997851 dt.07.12.2022 & 6904596 dt.12.01.2023, strictly within the time limits prescribed under the Foreign Trade Policy. However, we were unable to submit the DFIA Transferable Authorization applications to the RA office within the stipulated time.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. After detailed discussion, it was decided to refer the case to Policy-4 Division for examination.

Case No.101

M/s. Metro Global Exports Llp, Mumbai

F.No. HQRPRCAPPLY00003425AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request for Relaxation to Allow DFIA Transferable Authorization Shipping Bills -Delay in Submission within Stipulated

Time Period.

Applicant Statement: The firm has stated as below:

We have completed exports 06 shipping bills during the financial year 2019?20 against the respective Duty Free Import Authorization file number 03/86/076/00041/AM20 dt.23.07.2019 vide S/Bill Nos.5841854 dt.26.07.2019 & 5954323 dt.31.07.2019, File No. 03/86/076/00077/AM20 dt.01.10.2019 vide S/Bill Nos.7366928 dt.03.10.2019 & 7541097 dt.12.10.2019, File No.03/86/076/00084/AM20 dt.18.10.2019 vide S/Bill Nos.7752179 dt.22.10.2019 & 7839733 dt.24.10.2019, strictly within the time limits prescribed under the Foreign Trade Policy. However, we were unable to submit the DFIA Transferable Authorization applications to the RA office within the stipulated time.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. After detailed discussion, it was decided to refer the case to Policy-4 Division for examination.

Case No.102 M/s. Kedia Carbon Private Limited, West Bengal

F.No. HQRPRCAPPLY00003427AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorization No. 0211004385 dated 12/05/2023.

Applicant Statement: The firm has stated as below:

With reference to Advance Authorization No. 0211004385 Dt 12.05.2023, we wish to inform you that we have fulfilled the export obligation to the extend of 52% within the export obligation period i.e. 16.11.2024. For the balance export quantities and value cannot fulfill due to Low Wastage quantity allow/fixed by norms committee by New Delhi Head Quarter, hence we could not fulfill the export obligation within the validity. Currently we have obtained the valid export orders against which we can fulfill the full export obligation; hence we would humbly request your good self to grant us the extension of our export obligation period for a further 6 months.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 28.10.2026, subject to payment of composition fee as per policy provisions.

Case No.103 M/s. Gujarat raffia industries limited,

F.No. HQRPRCAPPLY00003435AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Norms rejected need to apply for Norms fixation against

74-

Advance Authorization No. 0810147934 dated 11/06/2020.

Applicant Statement: The firm has stated as below:

With reference to the above mentioned Advance Authorisation we would like to inform your goodself this was Covid period and our concern person looking after the DGFT Matter have left the job for their personal reason and our work have been held up during the period and when we have applied for EODC of the Authorisation we came to know the norms have been rejected by norms committee for not submitting the details We therefore pray your goodself to please approve our norms.

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 of the firm.

Case No.104

M/s. Rajshree Polypack Limited, Mumbai

F.No. HQRPRCAPPLY00003436AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorization No. 0310837740 dated 18/08/2020.

Applicant Statement: The firm has stated as below:

During the COVID-19 pandemic period, we faced severe operational disruptions. Owing to these circumstances, we were unable to properly trace and monitor the licence details. Further, the employee who was exclusively handling the licence-related compliance left the organization due to serious health issues, which resulted in disruption of internal records and follow-up. Due to these unavoidable circumstances, we could not complete the Export Obligation within the stipulated time.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 18.08.2024, subject to payment of composition fee as per policy provisions.

Case No.105

M/s. Prince Corp Private Limited, Mumbai

F.No. HQRPRCAPPLY00013190AM25

Meeting No.01AM27 held on 28.04.2026

Subject: Issuance of DFIA having multiple SION under same file number-Request for personal hearing against DFIA Authorization No. 039207600036AM20, 039207600072AM20, 039207600099AM20, 039207600129AM20, 039207600008AM21, 039207600032AM21,

039207600072AM21.

Applicant Statement: The firm has stated as below:

We refer to the decision of the PRC Committee in our case in its Meeting No.01AM27 held on 28.04.2026 25/AM25 held on 19.02.2025 which stated that "The committee went through the statements made by the firm and discussed the matter at length and observed that the applicants has not submitted any cogent reason / justification in support of any genuine hardship faced by them. Accordingly, the committee decided to reject the request." Kindly note that the decision is not in line with the policy provisions, we would like to present our case personally in person. Background of the Request We have filed an online application to Regional Authority, ADGFT Mumbai before starting export under DFIA and completed the Export within 12 months from the date of online filing of application and generation of file number as prescribed under Para 4.28(i) of FTP. While applying for DFIA in the online system we have applied for multiple SION under single application and the system accepted the application for multiple SION under single DFIA file number. Accordingly we have filed for exports shipping bill and the Customs EDI system allowed us to file shipping bill with multiple SION under one DFIA file number. While doing export we have indicated file number on the export Shipping Bills as prescribed under para 4.28 (iii) of FTP After completion of exports we are trying to apply online for issuance of transferable DFIA licence, however the system is not allowing us to file the application online. Kindly note that all the SION are of Plastic product only and is of category house ware and kitchen ware. (Catalogue of the products attached) There is no bar on applying for DFIA for multiple SION as the policy provision only mandates that Separate DFIA will be issued SION wise. Para 4.28 (vi) reads as Separate DFIA shall be issued for each SION -This clearly implies that there is no restriction to apply for multiple SION under a single file number, only the issuance of DFIA will be SION wise. Also note that there is a provision for issuance of multiple DFIA against a single file number under Para 4.54 of HBP which reads as 4.54 Facility for Split DFIA Split Authorisations of DFIA subject to a minimum of CIF value of Rs. 10 lakh each and multiples thereof may also be issued, on request at the time of seeking transferability. Split-up DFIA's shall be permitted with the same port of registration as appearing on the original DFIA. Wherever separate application is preferred and mandated under FTP; the same is categorically stated, your attention is invited to Para 4.28(vii) which reads as vii) Exports under DFIA shall be made from any port listed in Para 4.35 of Handbook of Procedures. However, separate application shall be made for EDI and non EDI ports. In case export is made from a non-EDI port, separate application shall be made for each non-EDI port Its only now that the DGFT's Edi system has been modified and multiple SION are not allowed under single DFIA file number. Our application and exports had occurred during the transition phase. Earlier DFIA licences with multiple SION were allowed and issued. DGFT has issued numerous licenses in the past with multiple SION under single DFIA Licence. In light of above we humbly pray to the PRC



76-

to give us personal hearing in our case in term of para 2.60 of FTP 2023.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length. After detailed discussion, it was decided to refer the case to Policy-4 Division for examination.

Case No.106 M/s. Magnolia Martinique Clothing Private Limited,

F.No. HQRPRCAPPLY00000943AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request for condonation of Lapse for not mentioning Style no. on Shipping bills against Advance License no. 0511014179 dated 10/08/2022.

Applicant Statement: The firm has stated as below:

That we obtained subject Advance License on self-declaration basis under 4.07 of HBP. 2. That we made imports and exports as per terms and conditions of the Advance License and completed the entire export obligation on 03.11.2022 within the original EO period prior to the fixation of norms. 3. That Norms was fixed by NC 5 on 14.12.2022 vide their Meeting No.01AM27 held on 28.04.2026 Nc/5/Meet/Nov/2022-23/17. Copy of the Minutes of meeting for ratification of Norms is enclosed 4. That unfortunately, at the time of online filing of shipping bills in the customs EDI system, there was a lapse on the part of CHA that style no. of the garment could not be mentioned on the shipping bills. However, style numbers were mentioned on the invoices submitted at the time of filing shipping bills/clearance of export shipments. All other vital information/details viz. composition of fabric, GSM etc as per the condition sheet of Advance Authorization is mentioned on the shipping bills. We are enclosing herewith copy of Export invoices submitted at the time of filing the shipping bills with customs EDI system showing Style no. for your kind consideration 5. That CLA office has shown their inability to accept the shipping bills for redemption without style no. on shipping bills. 6. That we affirm that we have exported garments of same fabric, GSM and Style number as allowed by Norms Committee. In support to our claim, we are enclosing herewith a certificate from Chartered Engineer certifying that the same style no./design/ pattern of the garment was exported as approved by NC. 7. That Export proceeds have been fully realized against all the shipping bills considered towards fulfillment of EO. 8. We, hereby, solemnly affirm and declare that whatever is stated above is true to the best of our knowledge and record. We hereby indemnify Government of India to recover the amount, if any, for any revenue loss which may occur (might have occurred) due to the above submission made by us.

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 of the firm.

Case No. 107 M/s. K.T.V. health food private limited

F.No. HQRPRCAPPLY00957AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Clubbing of Authorizations

Applicant Statement: The firm has stated as below:

The license no. 0410166363 was issued with pre-export condition and we have applied for redemption and revalidation upon completion of exports. However, ra chennai redeemed the license but did not revalidate the license for imports. Hence the request. During the process we have communicated several email requesting them to revalidate before redemption of the license but our requests were not considered. However, in another license no. 0411000192 dated 13.01.2021 we have imported and exported but there is a shortfall of 82.798 mt. The exports made in license no. 0410166363 were 90.799 mt. If we could club both the said licenses it will cover the shortfall over and above the required quntity and both the licenses would get redemeed and hence revalidation for license no. 0410166363 will not be required. We will not claim revalidation for the remaining quantity in license no. 0410166363.

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 of the firm.

Case No. 108 M/s. Nova Carbons India Private Limited

F.No. HQRPRCAPPLY00001542AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 3211004456 dated 24/02/2023

Applicant Statement: The firm has stated as below:

We wish to introduce ourselves as we are the manufacturer and exporter of actiaved carbon? From past 15years and our concern has been awarded three star export house status house certificate from jdgt, coimbatore. Recently our concern was exit from eou unit and converted to dta unit with utilization of advance license for duty exemption for raw materials with reference above advance license no.3211004456 dt: 24.02.2023, we have obtained advance license no.3211004456 dt 24-2-2023 from jdgt,coimbatore for import of raw

activated carbon in qty -2087048kgs against export of activated carbon in qty 1391365 as applied with wastage of 33% consumed as per actual wastage at present we have made export in qty 1507102kgs with calculation wastage for 33% against import qty- 2087048kgs within dated mar 2024. We are the regular export of activated carbon and we have endorsed advance license no.3211004456 dt 24.02.20 in our shipping bills for specific EO for fulfill qty -1507102.53kgs against import qty 2087048kgs

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 28.10.2026, subject to payment of composition fee as per policy provisions.

Case No. 109 M/s. Ball Beverage Packaging (India) Private Limited

F.No. HQRPRCAPPLY00001557AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request for relaxation on Policy condition and or extension for EOP against Advance Authorisation No. 0310822750 dated 01/08/2018.

Applicant Statement: The firm has stated as below:

Ball India had obtained Advance Authorisation No. 0310822750 dated 01.08.2018 which was having a scheduled expiry date for completion of Export Obligation (EO) as 28.01.2020. Due to Covid-19 pandemic, vide Public Notice No. 67/2015-2020 dated 31.03.2020, the DGFT had given relief to advance authorisations where the EO period was expiring between 01.02.2020 to 31.07.2020 to be extended automatically extended by six months from the date of expiry. However, Ball India could not avail the benefit of the automatic extension of the EO period due to a mere gap of 2 days. From 01.01.2020 till 01.01.2021, Ball India was incorrectly and inadvertently placed in the 'DENIED ENTITY LIST' (DEL) List which was suo moto released from the DEL List, clearly establishing that inclusion of Ball India in the DEL list was a genuine mistake. However, on account of this error, exports made by Ball India in the DEL period, were not accounted for EO fulfilment and were made under 'free' category and the Shipping Bills were not endorsed with AA number. In accordance with the provisions of the HOP, such period was liable to be excluded from calculation of the EO fulfilment period and the same is liable to be automatically extended by the period for which the exports made were not accounted. The PRC vide its Meeting No.01AM27 held on 28.04.2026 09/AM23 held on 12.07.2022 and 26.07.2022, granted an extension of 6 months from the date of endorsement for fulfilment of EO period. The decision was issued vide Minutes of the Meeting of the PRC dated 02.08.2022. However, the amendment to the Advance Authorisation was endorsed by the RA only on 12.01.2023 thereafter the EO period was extended till 12.07.2023. However, exports made until 12.01.2023 were technically

not accounted for fulfilment of EO merely on account of delay in endorsement. It can be clearly seen that if the total exports made by Ball India in the DEL status period and other periods where Shipping Bills could not reflect the Advance Authorisation on account of bona fide reasons and system faults not attributable to the Company, are duly and correctly accounted towards the EO fulfilment. Whereas, it is evident that Ball India has actually duly completed EO prior to 12.07.2023 and eligible to be granted EODC against Advance Authorisation No. 0310822750 dated 01.08.2018 Alternatively, actual exports achieved thereafter in the period from July 2023 upto October 2023 are substantial adequate for EO fulfilment. Hence the period of EO fulfilment may be considered to be until 12.10.2023, in which case the EO for Advance Authorisation No. 0310822750 dated 01.08.2018 was duly fulfilled without any correction on account of DEL status and technical issue in subsequent period and Ball India can be issued with EODC for the same.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to defer the case and seek a detailed report from RA.

Case No. 110 M/s. Kelvin Natural Mint Private Limited

F.No. HQRPRCAPPLY00001561AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Fixation Norms

Applicant Statement: The firm has stated as below:

we want to fixation the norms against advance license no 0511011874 date 20.04.2022 we attached shipping bills BE IEC GST Appendix 5B Appendix 4E and 4K and this norms file already file which file no HQRNORMAPPLY00004613AM25 date 09.12.2024 please consider and issue the NORMS as soon as early possible and two more advance detail attached which also apply the fixation the norms detail attached

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided that it is not a PRC issue. The committee decided to refer this case to concerned Norms Committee.

Case No. 111 M/s. J B Chemicals And Pharmaceuticals Limited

F.No. HQRPRCAPPLY00001585AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Grant Of Norms Fixtation

Applicant Statement: The firm has stated as below:

Against our said authorization our norms fixation case was rejected vide case no.262/nc/3/meet/feb/202122/14 for non compliane of deficiency.



- 80 -

Whereas we observed that we are replied to deficiency vide our email dated 7th april,2022. (Copy enclosed) We once again attach herewith Copy of MASTER BATCH FORMULA and request you to kindly consider our request for norms fixation since we have completed 100% exports obligation and bought foreign exchange to the country.

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 of the firm.

Case No. 112 M/s. J B Chemicals And Pharmaceuticals Limited

F.No. HQRPRCAPPLY00001586AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Grant Of Norms Fixation against Advance Authorisation No. 0311004562 dated 12/06/2021.

Applicant Statement: The firm has stated as below:

Against our said authorization our norms fixation case was rejected vide case no.375 / nc/3/meet/feb/202122/14 for non compliane of deficiency. Whereas we observed that we are replied to deficiency vide our email dated 7th April,2022. (Copy enclosed) We once again attach herewith Copy of MASTER BATCH FORMULA and request you to kindly consider our request for norms fixation since we have completed 100% exports obligation and bought foreign exchange to the country.

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 of the firm.

Case No. 113 M/s. Orbit bearings (india) pvt. Ltd.

F.No. HQRPRCAPPLY00001595AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Closure of Authorizations

Applicant Statement: The firm has stated as below:

We have availed Advance Authorisation No.2410043176 Dtd.28.07.2020 file no.24/21/040/00064/AM21 Dt. 27.07.2020 component net to net basis, after full fill EO we applied for closer with delayed export as 07 days of export quantity 83Nos. on Dtd.08.04.2022 and with online file no.24AE04000371AM24 Dtd.23.10.2023 . Now, RA rajkot issued DL on dtd.06.08.2025 for regularize delayed export. Request you to consider export made beyond EOP.

Decision: The Committee went through the justification made by the

-81-

Handwritten signature

applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 07.02.2022 for regularization purpose only, subject to payment of composition fee as per policy provisions.

Case No. 114 M/s Aval Fashion House, Haryana

F.No. HQRPRCAPPLY00001606AM26

Meeting No. 01AM27 held on 28.04.2026

Subject: Waiver of Procedural requirement as per HBP against Advance Authorisation No. 0510395619 dated 15/09/2015.

Applicant Statement: The firm has stated as below:

Request for Grant of Ad-hoc Norms against Advance Authorisation No.0510395619 dated 15.09.2015 issued under Para 4.07 of HBP 2015-20. CLA File No.05/23/040/00239/AM16 dtd. 04.09.2015. DGFT File No. 01/84/050/240/AM-16. dtd 03.11.2015. Sir/Madam. We have obtained the above subject advance authorization under self- declaration no norms basis under Para 4.07 of HBP2015-20 on 15.09.2015. We have chased many times from norms committee but the matter was not shorted and in the meantime we have received a query from Mr. Virender Singh, Assistant Director Hosiery, Ministry of MSME on 18.11.2015 and subsequently we have replied vide our office letter dated 30.11.2015.

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 of the firm.

Case No. 115 M/s. Neelam Creation Private Limited

F.No. HQRPRCAPPLY00001611AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of Total EO Period against EPCG Authorization No. 5230014379 dated 25/06/2014.

Applicant Statement: The firm has stated as below:

We are unable to do export in given time period due to inadequate finance. Now we want to complete our export obligation for that we need 1 year time period to do so. As you know that PN53 will also be not applicable on our license so we are hoping that you will consider our case and grant us extension through PRC. We request you to approve our application and we will take extension according to committee guidance.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion



- 82 -

it was decided to accede to the request and allowed EOP extension of the above EPCG Authorization for a period upto 25.06.2026, subject to payment of composition fee as per policy provisions.

Case No. 116 M/s. Surya Roshni Limited

F.No. HQRPRCAPPLY00001800AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Major steel imports are restricted due to non renewal of BIS certification

Applicant Statement: The firm has stated as below:

At the time of submission of this request, the BIS certification renewal process of all major steel exporters globally has been halted. o These renewals were due in November/December of 2024, however, due to certain reasons unknown to us the process has been halted. o As you may be aware, without BIS certifications, we are not permitted to import into India. This has made it impossible to find any buyer to transfer the subjected License and as of now the demand of the DFIA is still subject to the BIS certification renewals. o We have however, managed to utilise majority of the scrip allowance and we are requesting for revalidation of 1326.997 MT & 179.135 MT of HR coil out of a total of 3097.244MT & 3676 MT o Most of the steel products are imported from People's Republic of China and hostile relationships with said country in the recent period deeply impacted the Indian Importers who reluctantly reviewed the import orders and deferred the importation in view of uncertainty of the trade in future in such persisting adverse conditions.

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 of the firm.

Case No. 117 M/s. Pragati Automation Private Limited

F.No. HQRPRCAPPLY00001839AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Re-validation of Scrip

Applicant Statement: The firm has stated as below:

Company Iec Was Taken Into Denied Entity List Till November 2022, Time Limit Has Been Decreased From Two Years To One Year Vide Not No.26/2015-20 Dt 16.09.2021, Global Export Market Weakened In Eu And Impact Of Covid 19 Pandemic On Business Leading To Reduction In Import Of Raw Materials And Semi Finished Goods Used For Production Of Manufactured Product

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 of the firm.

Case No. 118 M/s. Sun Bio Naturals India Private Limited

F.No. HQRPRCAPPLY00001850AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request For Norms Committee Against Our Rejected Application By Norms Committee

Applicant Statement: The firm has stated as below:

Request For Norms Committee Against Our Rejected Application By Norms Committee, In this regard, it is submitted that the goods which were imported as per the AA were exported as Packing Material. We can confirm the the Imported quantity can fully be exported under Component Net / Net basis without any wastages In this connection we have totally imported 1200 sets of Paper IBC Sets, and we have utilized 72 % Export obligation for 860 sets and the balance sets we seek for the changes in the name of export products from Neem oil, Karanja oil to Coconut oil products, Since the coconut oil exports have potention Market in IBC compared to neem oil and karanja oil products It is also submitted that export proceeds have also been realized. Since the import goods were already exported as per the AA, directing License Holder for payment of Import duty at this stage is not justified and against the Trade policy. It is humbly submitted that as the import goods were already exported as per AA, charging Import duty on those goods would cause greater financial burden and not in the interest of trade facilitation as envisioned by the policies of the Govt. of India. It is well established policy of the State that duties cannot be exported and the burden of duties suffered on the export product cannot be exported. Further, it is submitted that the communication of the decision to the License Holder/appellant had taken a longer time(much after the expiry of the Export Obligation period) because of which no remedial measures could be taken to mitigate the financial burden imposed because of the Norms Committee Decision to make duty payment.

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 of the firm.

Case No. 119 M/s. Saga Elastomer Private Limited

F.No. HQRPRCAPPLY00001851AM26

Meeting No.01AM27 held on 28.04.2026



-84-

Subject: Requesting for consideration of application for DFIA benefits which SION suspended after generate DFIA File number and Exported Shipment under the same file No

Applicant Statement: The firm has stated as below:

would like to inform you that we had generated file number 03DA07600094AM25 on dated 26.04.2024 Details of the Application for Export Product General Purpose Moulded goods of Synthetic Rubber only SBR/PBR Unfortunately, SION A1688 deleted vide Public Notice No. 03/2024-25 Dated 03rd May, 2024, which was the specified norm for our export product. We had filed our application and generated the file number before the deletion of the said norm. By oversight we had continue exported 6 shipping bills under the same file numbers and export realisation proceed also get done. We had planned our exports under DFIA to save costs, considering the duty drawback benefits would not be available to us. However, due to the sudden deletion of SION A1688, our application was rejected. We request relaxation in policy to allow us to claim DFIA benefits, considering the fulfilled all export obligations and there was no intention to evade duties or regulations. Rejection of DFIA benefits would cause significant financial loss of benefit of Drawback amount Rs.101495.00 of to our company. In light of the above circumstances, we request the Policy Relaxation Committee to consider our case and grant relaxation in policy to allow us to claim DFIA benefits against input consumed in exported products. This would enable us to meet our export commitments and maintain our competitiveness in the international market.

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 of the firm.

Case No. 120 M/s. ATC Tires Ap Private Limited

F.No. HQRPRCAPPLY00001862AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 2611001715 dated 04/12/2024.

Applicant Statement: The firm has stated as below:

Request for Consider of EOP Extension in terms of Appendix 4J item i.e. Natural Rubber against Advance Authorization in PRC. As, We were unable to fulfil the Export Obligation in stipulated period of time due to Market demand reduced in the European market and changes in the duty structure of the US market after the elections, We request you to kindly grant us EOP Extension further 6 months.

Decision: The Committee went through the justification made by the

applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period of 12 months from the date of clearance of each import consignment from Customs Authorities or upto 24.04.2026 whichever is earlier, subject to payment of composition fee as per policy provisions.

Case No. 121 M/s. ATC Tires Ap Private Limited

F.No. HQRPRCAPPLY00001863AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 2611001788 dated 03/02/2025.

Applicant Statement: The firm has stated as below:

Request for Consider of EOP Extension in terms of Appendix 4J item i.e. Natural Rubber against Advance Authorization in PRC. As, We were unable to fulfil the Export Obligation in stipulated period of time due to Market demand reduced in the European market and changes in the duty structure of the US market after the elections, We request you to kindly grant us EOP Extension further 6 months.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period of 12 months from the date of clearance of each import consignment from Customs Authorities or upto 28.10.2026 whichever is earlier, subject to payment of composition fee as per policy provisions.

Case No. 122 M/s. ATC Tires Ap Private Limited

F.No. HQRPRCAPPLY00001864AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 2611001879 dated 09/04/2025.

Applicant Statement: The firm has stated as below:

Request for Consider of EOP Extension in terms of Appendix 4J item i.e. Natural Rubber against Advance Authorization in PRC. As, We were unable to fulfil the Export Obligation in stipulated period of time due to Market demand reduced in the European market and changes in the duty structure of the US market after the elections, We request you to kindly grant us EOP Extension further 6 months.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period of 12 months from the



date of clearance of each import consignment from Customs Authorities or upto 27.10.2026 whichever is earlier, subject to payment of composition fee as per policy provisions.

Case No. 123 M/s. Namrata Textile

F.No. HQRPRCAPPLY00001878AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Condonation of delay in submitting Installation Certificate against EPCG Authorization No. 5230026694 dated 04/02/2019, 5230026695 dated 04/02/2019, 5230025171 dated 19/06/2017, 5230021926 dated 08/09/2016, 5230017659 dated 28/07/2015, 5230022917 dated 16/12/2016.

Applicant Statement: The firm has stated as below:

We were unaware about the submission of Installation Certificate to the DGFT Office. Because of this we were not able to submit the Installation Certificate within the stipulated time period of 3 years. Therefore, now under the guidance of DGFT RA Surat, we are applying to the Committee for the Condonation of delay in submitting Installation Certificate.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and condone the delay in submitting installation certificate against above mentioned EPCG Authorizations, subject to payment of Rs. 10000/- per year of delay till submission of installation certificate.

Case No. 124 M/s. Food Systems Asia,

F.No. HQRPRCAPPLY00001885AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Revalidation of Scrip against RoSCTL Scrip No. 0319281571 dated 16/03/2020, 0319281569 dated 16/03/2020.

Applicant Statement: The firm has stated as below:

Application in ANF 2D for Relaxation in the provision of FTP & Hand Book as per Para 2.58 of FTP (2021), with respect to recredit of Rs. 19,65.249 in RoSCTL Nos. 0319281569 dated 16.03.2020 and 0319281571 dated 15.03.2020 and further revalidation of 6 months from the date of endorsement. The present application is being filed as per ANF 2D seeking relaxation in the provisions of Paragraph 2.20 and Paragraph 3.13 of Hand Book (2021) in terms of provision of Paragraph 2.58 of FTP (2021) on the grounds of genuine hardship and adverse impact on the scrip holder.

Decision: The Committee examined the submission made by the

applicant and discussed the matter at length. After detailed discussion, it was decided to refer the case to Policy-3 Division for examination.

Case No. 125 M/s. Swastik Pipe Limited

F.No. HQRPRCAPPLY00001887AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Re-validation of Scrip

Applicant Statement: The firm has stated as below:

4 MEIS authorizations were issued by RA Delhi and validity was given for one year i.e up to 06.03.2025. We draw your kind attention to para. 3.13 of HBP, Which talks about Duty scrip issue on or after 01.01.2016 shall be valid for 24 months we request you to kindly validate the authorizations further period of 1 years.

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 of the firm.

Case No. 126 M/s. Swastik Pipe Limited

F.No. HQRPRCAPPLY00001888AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Target Plus Scheme

Applicant Statement: The firm has stated as below:

TPS Authorization No. 0524217348 Dt. 20.12.2023 Amount. 48,56,361/- was issue RA Delhi. After some imports against the authorization and we could not make further imports due to unfavorable global market conditions. we are of the view that the Authorization is valid for 24 months but in our case, it is valid for 18 months, therefore we could not use the balance duty credit of Rs. 17,39,264.66, therefore seeking 6 months validity time from today to do the needful.

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 of the firm.

Case No. 127 M/s. Elcon Alloys Private Limited

F.No. HQRPRCAPPLY00001902AM26

Meeting No.01AM27 held on 28.04.2026

Subject: EoP Extension against Advance Authorisation No. 0511012367 dated 10/05/2022.



Applicant Statement: The firm has stated as below:

The delay in fulfilling our commitment is due to unforeseen conditions that were beyond our control, specifically: We currently have export orders in hand for the subject material and are committed to fulfilling the entire export obligation. The requested extension is crucial for us to complete the pending shipments and meet the obligation requirement. We kindly request your sympathetic consideration of our genuine difficulty and approve the extension of the export obligation period.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. After detailed discussion it was decided to accede to the request and allowed EOP extension of the above Advance Authorization for a period upto 31.12.2025 for regularization purpose only, subject to payment of composition fee as per policy provisions.

Case No. 128 M/s. Raah Home Solutions Llp

F.No. HQRPRCAPPLY00001908AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Application for Review of norms beyond 12 Months from the date of uploading of decision on DGFT website in respect of Advance Authorization no. 0310833106 dt. 29/11/2019.

Applicant Statement: The firm has stated as below:

With reference to the above, we wish to state that our 1st application for fixation of Ad-hoc norms under para 4.07 of HBP on self-declared basis was placed in the norms committee Meeting No.01AM27 held on 28.04.2026 03/83-ALC1/2020 dated 04.06.2020 vide Case No. 33/8/83-ALC1/2019 for consideration and it got approved as per details give below under para 4.17 of HBP 2023. Due to Lower wastage issued by Norm's committee for 1 SQM export quantity the import had been written as 1.05 SQM instead of 1.10 SQM which we have asked for. (Meeting decision attached) We are now unable to make review application with respect to this error, the Window on DGFT portal is locked for further amendment. In view of the above as per para 4.17 of HBP 2023, we would like to submit our review application to PRC and request you to open the window to make the application along with required documents. Request you to consider our application of fixation of Ad-hoc norms as applied otherwise we will suffer huge liability by paying custom duty and applicable interest if we regularize our case. We humbly request PRC Committee to advice EGTF team to do the necessary changes on the DGFT portal to open the application window so that we can submit our review application. We wish to emphasize that there is no default on us except the delay in making representation in the stipulated time for which we request honorable committee to condone the delay as it is only the procedural matter. In the light of the above, we humbly request the honourable chairman of the PRC committee and Norms Committee 4 and respective members to accept our request to relax the policy provisions for submission of the Review

Application beyond 12 Months from the date of MOM Published in the interest of export promotion measures.

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 of the firm.

Case No. 129 M/s. Yogeshwar Polymers

F.No. HQRPRCAPPLY00001909AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Advance Authorization(AA)

Applicant Statement: The firm has stated as below:

With reference to the above, we wish to state that our application for fixation of Ad-hoc norms under para 4.07 of HBP on self-declared basis was placed in the norms committee meeting in 2021 for consideration but it was rejected on the grounds that we did not submit required documents/information as requested vide DL dated 15/12/2021 in the stipulated time under para 4.17 of HBP 2023. This is due to the facts that our technical person was out of station for more than 6 months on some emergency situation and hence we were unable to prepare the technical documents. We are now unable to make review application due to fact that the Window on DGFT portal is locked. In view of the above, we submit our application to PRC for consideration of opening the Window by relaxing policy provision under para 4.17 of HBP 2023 so that we can file our review application along with all required technical documents for considering our application for fixation of Ad-hoc norms as applied otherwise there will be huge liability on us for payment of custom duty and applicable interest in spite of doing export and realizing foreign exchange. We humbly request PRC Committee to advice EGTF team to do the necessary changes on the DGFT portal to open the application window so that we can submit our review application. We wish to emphasize that there is no default on us except the delay in making representation in the stipulated time for which we request honorable committee to condone the delay as it is only the procedural matter. In the light of the above, we humbly request the honourable chairman of the PRC committee and Norms Committee 7 and respective members to accept our request to relax the policy provisions for submission of the Review Application beyond 12 Months from the date of MOM Published in the interest of export promotion measures

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 of the firm.

Al

-90-

Case No. 130 M/s. Prakash Gold Palace Private Limited

F.No. HQRPRCAPPLY00001919AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Extension of EOP against Advance Authorisation No. 0411004946 dated 27/02/2023.

Applicant Statement: The firm has stated as below:

As per our request vide covering letter dated 3rd November 2025, attached herewith i.e. Due to a delay in the delivery schedule of the overseas customer, we could not complete the balance export obligation, i.e., 10%. We have tried to get orders from other customers in order to complete the balance export obligation within the EO validity but we could not get the orders.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and decided to reject the case and directed the RA to initiate recovery proceedings against the firm as per policy provisions.

Case No. 131 M/s. Alucraft Manufacturing & Marketing Llp

F.No. HQRPRCAPPLY00001921AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request for allowing to file for review of norms

Applicant Statement: The firm has stated as below:

We have obtained Advance authorisation No. 1011001031/13.04.2022 for import of Aluminium Extrusion Scrap Tread and Export of Aluminium Extrusions and Profiles. We have imported raw materials and have completed Export obligation within stipulated time. The Said Authorisation was filed under No Norms. The above case was rejected by NC as conveyed in the minutes of the Meeting of the NC 2 published on 01.09.2023. It is admitted that NC would have sent a few reminders for the deficiency letter raised by them but we would like to submit that we did not access the site and obtain neither the deficiency letter nor the subsequent reminders to the same. The truth of the matter is that we were not really aware of the fact that the Norms has to be formally notified through Minutes of the Meeting and hence after completing the Export obligation, we submitted the application to RA for issue of EODC . We came to know of this matter only when we received the deficiency letter from RA against our application for EODC. We further submit that we will be certainly in a position to reply to the deficiencies raised by NC and convince them with our explanation. Unfortunately the time frame for submitting Review applications only 12 months from the date

-91-

Ad

of uploading of MOM. Therefore we humbly request that the Hon. Committee may kindly consider our request favorably to relax the time frame for Review of Norms decision and permit us to file the Review application within a month from the date of your kind approval

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 of the firm.

Case No. 132 M/s. Gopinath Chem-Tech Limited

F.No. HQRPRCAPPLY00001924AM26

Meeting No.01AM27 held on 28.04.2026

Subject: FIXATION OF NORMS

Applicant Statement: The firm has stated as below:

The norms for Authorization No. 0811002641 dated 20.09.2021 were rejected in Minutes No. NC/4/MEET/May/202324/2 dated 23.05.2023. Now, the said authorization is not available for initiating a review. Furthermore, as per the applicable guidelines, the time limit for initiating a review is 12 months from the date of publication of norms by HQ. Since this period has already lapsed, we are unable to submit a review application, and the online system does not permit further action. Therefore, we are applying for PRC. In view of the above circumstances, we sincerely request your good office to kindly approve / fix the norms at the earliest to enable us to proceed further.

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 of the firm.

Case No. 133 M/s. Macro Polymers Pvt Ltd

F.No. HQRPRCAPPLY00001930AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Ratification of norms for aa issued on self declaration basis

Applicant Statement: The firm has stated as below:

We present our case as under. 1. We obtained said AA on self declaration basis under para 4.07 of HB and submitted manufacturing process, flow chart, material balance etc. with application for ratification of norms. 2. However our case withdrawn in NC Meeting No.01AM27 held on 28.04.2026 6/87-ALC1/2019 dt 17.07.2019 stating that as per RA Ahmedabad mail the AA was issued on repeat basis. (NC



- 92 -

decision attached) 3. NC already ratified norms for the same export and import product in NC Meeting No.01AM27 held on 28.04.2026 16/87-ALC1/2018 dt 26.09.2018 for our another AA No. 0810141146 dt 12.10.2017. 4. We asked RA to consider the NC ratification of norms for the same product mentioned at S.No. 3 above and issue EODC but RA did not consider our request and issued deficiency letter asking for ALC decision or regularise the case by paying duty and interest (copy attached) Sir, NC withdrew our case on the basis of mail received from RA Ahmedabad and not ratified norms. We kindly request you to please ratify norms for the subject AA to enable us to get the AA redeemed.

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 of the firm.

Case No. 134 M/s. Strawberry Studio Exports Pvt Ltd

F.No. HQRPRCAPPLY00001931AM26

Meeting No.01AM27 held on 28.04.2026

Subject: Request to allow considering exports made against Shipping bills mistakenly sent under Duty Drawback scheme instead of Advance Authorization scheme, towards fulfillment of export obligation against Advance authorization no. 0511011914 Dated 18/04/2022

Applicant Statement: The firm has stated as below:

Request to allow considering exports made against Shipping bills mistakenly sent under Duty Drawback scheme instead of Advance Authorization scheme, towards fulfillment of export obligation against Advance authorization no. 0511011914 Dated 18/04/2022 (RLA File no. 05AX04000033AM23). Respected Sir, This is with reference to our Advance Authorization no. 0511011914 Dated 18/04/2022 issued from the office of JDGFT New Delhi. Sir, we wish to bring to your kind notice that we are manufacturer exporter of ?Readymade Garments? and have been regularly obtaining Advance Authorizations to avail duty exemption on imports and have successfully completed export obligation against Advance authorizations. We obtained the above mentioned advance authorization to manufacture and export various types of Readymade Garments thru physical exports to fulfill the export obligation. We have fulfilled 100% exports against the mentioned authorization, however, we have mistakenly sent one shipment against shipping bill no. 2335195 dtd. 23.06.2022 under Duty drawback scheme due to which we are not able to consider the exports made against the mentioned shipping bill towards Advance authorization and liable to pay duty and interest on short exports. Sir, it is very difficult for us to pay so much duty & interest with such thin profit margins in our business, we request you to kindly allow us consider the said shipping bill sent under Duty Drawback Scheme, for the purpose of fulfillment of E.O. against Advance authorization. Once, we are allowed

by the PRC to consider exports against shipping bill no. 2335195 dtd. 23.06.2022, we will refund the Duty Drawback amount with interest (if it has credited into our Account), back to the Customs Authority, with their due permission. Looking at the genuine grounds, we request you to kindly consider our request and allow us to consider shipment sent under DBK scheme, towards fulfillment of E.O. against Advance 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 of the firm.

Case No. 135 M/s. Best Value Chem Private Limited

F.No. HQRPRCAPPLY00003606AM23

Meeting No.01AM27 held on 28.04.2026

Subject: Convert AAs from Self Ratification to Ad hoc norms Authorisation No. & Date: 3410045386(21/08/2019)

Applicant Statement: The firm has stated as below:

We, Best Value Chem Pvt Ltd., are Three Star Export House and AEO-T1 Status holder, both Certificates attached for your reference. The following 4 Advance Authorizations we had obtained under Para 4.07A (Self Declaration & Self Ratification) as the NC Approved/ Ratified Ad hoc norms were on the lower side. Against our Redemption applications, as advised by RA we have accepted the NC Approved Ad hoc norms and regularized the Excess Imports arrived at on acceptance of approved Ad hoc norms by payment of Customs duty with Interest.

SR No.	AA No.	AA Date	AA File No.	Regularisation Details (INR)
1	3410045386	21/08/2019	34/21/040/00198/AM20	Custom Duties Rs.1,40,938 & Interest Rs.1,54,043 Total Amount Paid Rs.2,94,981
2	3410045666	29/11/2019	34/21/040/00198/AM20	Custom Duties Rs.1,78,000 & Interest Rs.1,73,355 Total Amount Paid Rs.3,51,355
3	3410045632	21/11/2019	34/21/040/00338/AM20	Custom Duties Rs.6,59,306 & Interest Rs.1,80,528 Total Amount Paid Rs.8,39,834
4	3410045107	25/06/2019	34/21/040/00025/AM20	Custom Duties Rs.1,41,206 & Interest Rs.52,343 Total Amount Paid Rs.1,93,549

Against the Following 9 AAs we have voluntarily accepted NC Approved Ad hoc norms and Regularised AAs SUO MOTO.

1	3410045859	10/02/2020	34/21/040/00482/AM20	Custom Duties Rs.5,19,543 & Interest Rs.1,62,482 Total Amount Paid Rs.7,02,025
2	3410045909	25/02/2020	34/21/040/00503/AM20	Custom Duties Rs.4,99,211 & Interest Rs.1,62,483 Total Amount Paid Rs.6,61,694
3	3410045989	15/04/2020	34/21/040/00542/AM20	Custom Duties Rs.1,52,466 & Interest Rs.37,340 Total Amount Paid Rs.1,89,806
4	3410045991	15/04/2020	34/21/040/00545/AM20	Custom Duties Rs.4,81,243 & Interest Rs.95,997 Total Amount Paid Rs.5,77,240
5	3410046139	15/06/2020	34/21/040/00062/AM21	Neutralized Excess Imports by making less Imports
6	3410046138	15/06/2020	34/21/040/00061/AM21	

-94-

Neutralized Excess Imports by making less Imports 7 3410046205
10/07/2020 34/21/040/00104/AM21 Neutralized Excess Imports by
making less Imports 8 3410046459 09/10/2020 34/21/040/00252/AM21
Neutralized Excess Imports by making less Imports 9 3410046460
09/10/2020 34/21/040/00250/AM21 Neutralized Excess Imports by
making less Imports As advised by RA we are approaching your honor
to convert above 13 AAs from 4.07A to 4.07- Repeat for regularization
and Redemption. No further Imports and Exports under these AAs.
Hope, PRC will take a positive view on this matter and suitably advise
the RA concerned

Decision: The Committee went through the justification made by the
applicant and discussed the matter at length. After detailed discussion
it was noted as below :

As per para 4.12 (v) and (vi) of HBP 2015-2020, Authorisation holder in
such cases shall be entitled for further authorisation (s) as per norms
ratified by Norms Committee without need for subsequent ratification
by Norms Committee. In such cases the applicant would file application
under "Adhoc Norms Fixed" category to the Regional Authority
concerned. Norms ratified by any Norms Committee (NC) in the O/o
DGFT on or after 01.04.2015 in respect of any Advance authorization
obtained under paragraph 4.07 shall be valid for the entire period, of
the Foreign Trade Policy i.e. up to 30.09.2021 or for a period of three
years from the date of ratification, whichever is later. Despite
availability of ratified ad hoc norms prior to 2019, the applicant
subsequently obtained 13 Advance Authorisations during the period
from 25.06.2019 to 09.10.2020 under the Self-Ratification Scheme in
contrary to provision in Para 4.07A of FTP. In terms of Para 4.07A of
FTP 2015-20, the Self-Ratification Scheme is applicable only where no
SION/valid ad hoc norms exist, or where additional inputs are proposed
to be used. Further, Para 4.12(v) and (vi) of HBP 2015-20 provides that,
where norms have already been ratified, further authorizations are to
be obtained under the "Adhoc Norms Fixed" category without the need
for subsequent ratification by the Norms Committee. The applicant was
required to obtain Advance Authorizations under the appropriate
category 4.07 of FTP based on the already ratified ad hoc norms and
not under Para 4.07A. The applicant has furnished false information/
declarations in ANF 4A and availed authorisations under Para 4.07A
claiming higher wastage despite availability of valid ratified ad hoc
norms in contrary to the applicable provisions of FTP/HBP 2015-20. The
authorizations under Para 4.07A are subject to additional conditionality
like pre-import conditions (first import and then export). The
shortcomings/non-fulfillment of conditions (of not fulfilling pre-import
condition and excess imports than approved ad-hoc norms) of Para
4.07A was noticed by the Regional Authority and communicated to the
applicant. The applicant on not fulfilling the prior import condition and
importing excess inputs over and above entitlement (approved by the
Norms committee earlier) is attempting to bypass the pre-import
condition by seeking coverage of the subject authorizations under
repeat basis. The applicant has applied the authorization in
contravention of the provisions of the FTP and with additional wastage
than eligible/approved earlier. The above information/documents and

-95-

82

actions of the applicant do not indicate any grounds that warrants Policy Relaxation Committee chaired by DGFT to grant exemption, relaxation or relief, as sought by the applicant firm. The actions of the applicant instead indicates that it has furnished wrong information and attempted to misuse provisions of the Advance Authorisation Scheme. The Policy Relaxation Committee therefore decided that the case not fit for any relaxation or relief.

The meeting ended with a vote of thanks to the Chair.

sl

-96-