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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 05.12.2023 under the Chairmanship of
ShriSantosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.22/AM24 held on 05.12.2023

The following members were present in the meeting:

1. Shri S.B.S. Reddy Addl.DGFT
2. Shri AkashTaneja Addl. DGFT
3. Shri Hardeep Singh Addl.DGFT
4. Shri Anil Aggarwal Addl.DGFT
5. Dr. S.K. Bansal Addl. DGFT
6. Shri Randheep Thakur Joint DGFT

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

S. No	Name of the firm	Case No.
1.	M/s. Honda Cars India Limited, Bhiwadi	1
2.	M/s. Ahmedabad Strips Private Limited, Ahmadabad	2
3.	M/s. RajhansImpex Private Limited, Gujarat	3
4	M/s. Akshar Precision Tubes Pvt. Ltd., Gujarat	4
5	M/s. GE Power India Limited, Noida	5
6	M/s. Bikanervala Foods Pvt. Ltd., Delhi	6
7	M/s. Swiss Parenterals Limited, Ahmadabad	7
8	M/s. Shabari Trading Company, Kerala	8
9	M/s. Ashirvad Pipes Pvt. Ltd., Karnataka	9
10	M/s. Lotus Advance Technologies Pvt. Ltd., Noida	10
11	M/s. Sun Pharmaceutical Industries limited, Delhi	11
12	M/s. Shri Ganga Kripa Granites	12
13	M/s. PRO Labels Pvt. Ltd., Noida	13
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20	M/s. KK Wind Solution India Pvt. Ltd., Bangalore	20
21	M/s. Rich Global Exports Pvt. Ltd., New Delhi	21
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23	M/s. Champa Purie-Chem Industries, Vadodara	23

24	M/s. Gangwal Chemicals Pvt. Ltd., Mumbai	24
25	M/s. Plastiblends India Limited,	25
26	M/s. LLABDHI Manufacturing LLP, Mumbai	26
27	M/s. Kariwala Industries Ltd., Kolkata	27
28	M/s. Raymond Luxury Cottons Limited, Mumbai	28
29	M/s. P. R. Global Resources India, Nagpur	29
30	M/s. SHK Chemtech Industries LLP, Pune	30
31	M/s. Tulsyan NEC Ltd., Bangalore	31
32	M/s. Constrochem, Mumbai	32
33	M/s. Asiatic Electrical & Switchgear Pvt. Ltd., Delhi	33
34	M/s. Ravasco Transmission and Packing Pvt. Ltd., Mumbai	34
35	M/s. Allround (India) Vegetable Processing Machines Pvt. Ltd., HR	35
36	M/s. Radnik Exports, Delhi	36
37	M/s. Radnik Exports, Delhi	37
38	M/s. Steel Authority of India Ltd., Kolkata	38
39	M/s. Frontier ProtectivewearPvt. Ltd., Kolkata	39
40	M/s. Balasore Alloys Limited, Kolkata	40
41	M/s. Gold Plus Glass Industry Ltd., New Delhi.	41

Case No. 01 M/s. Honda Cars India Limited, Gurugram, Haryana

F.No.HQRPRCAPPLY00001107AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: To allow one time permission to submit closure / Redemption Manually against 18 Advance Authorizations.

Applicant Statement: The applicant stated that Advance Authorizations obtained up to October 2020 have been redeemed. They have obtained 21 AAs out of which they have completed export obligations in 18 cases of AAs which are pending for redemption/closure "online" due to some system constraint in data transmission of Bill of entry and S/Bills. As per the Trade Notification No.49/2020-21, 30th March, 2021 all applications for redemption/closure must be submitted online on the DGFT website to enhance the ease of doing business and bring transparency in trade business. They have put all efforts for submission of closure application online for the last 6 months but due to some technical constraints they are unable to submit the applications online as application does not move to the next step from export details to input details. Simultaneously, they were on constant follow up with ICEGATE for transmission of B/E data to DGFT portal and raise an incident giving details of the B/E which are showing at DGFT portal. Hence they are requesting to allow one time permission to submit closure/redemption application of the subject 18 AAs manually to comply with para 4.43 and 4.46 of HBP.

Comments of EGTF were also seen.

Decision: The Committee after going through the representation observed that no policy relaxation is involved in the case. Accordingly, it decided to refer the case to EGTF Division to hand hold the applicant.

(Action: Applicant/EGTF)

Case No. 02 M/s. Ahmedabad Strips Private Limited, Ahmadabad

F.No.HQRPRCAPPLY00000686AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Clubbing of two Advance Authorization no. 0810147515 dated 18.03.2020 and no. 0811006294 dated 19.10.2022.

Applicant Statement: The applicant stated that due to technical reason of EDI system as they seek this favour only due to license No.1 which was not transmitted to Customs after amendment in the license and due to the same they are not able to import against export already made. They have done many affords and visited RA many times to RA and even DDG from RLA, Ahmedabad has send the mail to Delhi EDI but it has not solved. They have obtained the license No.1 and exported the quantity as per the statement but after amendment they could not able to import under the license balance quantity which they are eligible as per the SION and export already made. So for the same balance quantity and eligible CIF of import they have obtained license No.2 with intention to use only balance quantity of the license No.1. Hence they are requesting to allow clubbing of above mentioned two licenses for EODC/closer purpose only.

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

(Action: Applicant)

Case No. 03 M/s. Rajhans Impex Private Limited, Gujarat

F.No.HQRPRCAPPLY00003265AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Extension of EOP against Advance Authorization no. 2411000297 dated 03.03.2021

Applicant's statement: The applicant stated that they have imported 90.35% of total quantity permitted for import and within a period of 2 months from this import, they were able to export 70.467% of total export quantity. But thereafter the international market condition became economically unviable for them due to which they have been making all out efforts to complete the export the balance quantity. Hence they are requesting to allow six month EOP extension against subject license.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension of Advance Authorization No. 2411000297 dated 03.03.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Rajkot)

Case No. 04 M/s. Akshar Precision Tubes Pvt. Ltd., Gujarat

F.No.HQRPRCAPPLY0001085AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: To allow realization of payment from foreign buyer against Advance License no. 3410041245 dated 22.05.2015.

Applicant Statement: The applicant stated that they have availed an advance licence for import of free of cost material & supply of finished product to another advance licence holder against their invalidation letter, the advance licence holder further processed the material & exported the same to the same foreign party who have supplied free of cost material. They have received US$ 5,11,706.45/- from foreign supplier for processing the free of cost material thereby achieving value addition of over 100%. Joint DGFT Vadodara has issued a query stating that the amount should have been received from the advance licence holder to whom they have supplied against invalidation. The Licence was issued for import of Free of cost material & supply against invalidation, hence the amount can be received by them either from foreign buyer or from the Indian party to whom they have supplied against invalidation, in this case they have received in foreign currency from the foreign buyer. Both these facts were informed at the time of issuance of Licence & Licence was issued accordingly. The value addition norms as required by the FTP have been fully maintained by them and have achieved over 100% value addition & earned the amount in foreign currency. Hence they are requesting to allow realization of payment from foreign buyer against Advance License no. 3410041245 dated 22.05.2015.

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.

(Action: Applicant)

Case No. 05 **M/s. GE Power India Limited, Noida**

F.No.HQRPRCAPPLY00003615AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: To allow endorsement of the license no. on the shipping bills eligible to obtain EODC after returning the Drawback Amount along with interest.

Applicant Statement: The applicant stated that at the time of exports they mistakenly failed to mention the Advance Authorization License No on the S/Bills instead they have obtained Drawback on the same. Now since they have found this error they wish to return the drawback amount claimed along with interest. Therefore, now they request to allow endorsement of license no. in the S/Bills in order to enable them to obtain EODC from DGFT. Hence they are requesting to allow endorsement of the license no. on the shipping bills to obtain EODC after returning the Drawback Amount along with interest.

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

(Action: Applicant)

Case No. 06 M/s. Bikanervala Foods Pvt. Ltd., Delhi

F.No.HQRPRCAPPLY00003332AM24

Meeting No.22/AM24 held on 05.12.2023

Subject:To allow MEIS benefit against 30 Shipping bills(1). 7421294 dated 05.10.2019, (2). 7736848 dated 21.10.2019, (3). 9502406 dated 08.01.2020, (4). 2409065 dated 15.04.2020, (6). 3040958 dated 06.06.2020, (7). 3469195 dated 27.06.2020, (8). 3463492 dated 27.06.2020, (9). 3474568 dated 28.06.2020, (10). 3522287 dated 30.06.2020, (11). 3544222 dated 01.07.2020, (12). 3544290 dated 01.07.2020, (13). 3572340 dated 02.07.2020, (14). 4092807 dated 27.07.2020, (15). 4437438 dated 12.08.2020, (16). 4606829 dated 20.08.2020, (16). 4658315 dated 24.08.2020, (17). 4720949 dated 26.08.2020, (18). 5064175 dated 09.09.2020, (19) 5195494 dated 15.09.2020, (20). 5251552 dated 17.09.2020, (21). 5411589 dated 24.09.2020, (22). 5467052 dated 26.09.2020, (23).

5954317 dated 19.10.2020, (24). 6081110 dated 24.10.2020, (25). 6110323 dated 26.10.2020, (26). 6687549 dated 21.11.2020, (27). 6749130 dated 24.11.2020, (28). 7126146 dated 10.12.2020, (29). 7152487 dated 11.12.2020 and (30). 7522432 dated 28.12.2020.

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Applicant Statement : The applicant stated that they are eligible for claiming MEIS against their exports for FY 2019-20 and 2020-21. They could not claim the MEIS benefit due to considerable delay in uploading of BRCs by the Bank. BRCs for S/Bills attached with the application have been uploaded by the Bank only after repeated requests. They are unable to apply for MEIS and the benefit of the same is already counted towards their exports which has been done and realised. Hence they are requesting to allow MEIS benefit against 30 Shipping bills.

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

(Action: Applicant/RA-CLA-New Delhi/PC-3 division for necessary updation)

Case No. 07 M/s. Swiss Parenterals Limited, Ahmedabad

F.No.HQRPRCAPPLY00003513AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Extension of EOP against Advance no. 0810143885 dated 15.11.2018

Applicant Statement: The applicant stated that they have obtained the above AA No. 0810143885 Dt. 15.11.2018 for export of 3640000 Number of Cefuroxime for Injection 750mg on the basis of Order placed by our Overseas Buyer. This authorization was issued in terms of Policy Circular No. 09 dated 30/06/2003 and No. 15 dated 17/09/2011. However they could export only 2123700 vials within the initial and extended EO Period that is 18 Months, that works out to the extent of 88%. They could not export balance quantity due to Covid period due to reason beyond their controls and supplier was not in a position to take the material. Hence they are requesting to allow EOP extension to fulfil the balance export.

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

(Action: Applicant)

Case No. 08 M/s. Shabari Trading Company, Kerala

F.No.HQRPRCAPPLY00004139AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Exemption of MIP (CIF Value) as per revised import Policy & Policy Condition by DGFT, on import policy & policy condition by DGFT, on import of ARECANUT WHOLE (ITC (HS) CODE 08028010) against Advance Authorization Scheme under FTP.

Applicant Statement: The applicant stated that they are importers and exporters of Areca Nuts since 1993. Since, production of Araca Nuts in domestic market is much below the required quantity for consumption in the country, from 2003 onwards, they started availing AA Scheme under the FTP for importing Areca Nuts in whole and re-export Areca Nuts Farcha Unroasted as per the condition of AA Scheme. As per DGFT Notification No.57 dated 14.02.2023 the import policy and policy condition has been revised for the import of Areca Nut whole with MIP of Rs.351/- per Kg. This condition is not applicable to imports by 100% EOU and units in the SEZ subject to the condition that no DTA sale is allowed. They never had domestic sale of Areca Nut during their business. The MIP is fixed as Rs. 351/- per Kg is too high when good quality Areca Nut whole available for a price between Rs.250/- to Rs.280/- per Kg. from overseas. Recent import of Areca Nut whole (17000 Kgs out of 102000 Kgs. allowed AA) against AA No.1011001609 dated 27.02.2023. They were forced to executer BG with Customs Authorities, Chennai as they are not accepting the transaction value. Hence they are requesting to Exemption of MIP (CIF Value) as per revised import Policy & Policy Condition by DGFT, on import policy & Policy Condition by DGFT, on import of ARECANUT WHOLE (ITC (HS) CODE 08028010) against Advance Authorization Scheme under FTP.

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

(Action: Applicant)

Case No. 09 M/s. Ashirvad Pipes Pvt. Ltd., Karnataka

F.No.HQRPRCAPPLY00004614AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: To allow MEIS benefit against 57 Shipping bills (1). 6343576 dated 27-05-2017, (2). 1615304 dated 18-12-2017, (3). 5029241 dated 22-05-2018, (4). 8468961 dated 25-10-2018, (5). 9189271 dated 28-11-2018, (6). 1551371 dated 24-01-2019, (7). 1712312 dated 31-01-2019, (8). 1723898 dated 01-02-2019, (9). 1971840 dated 12-02-2019, (10). 2129580 dated 18-02-2019, (11). 2271482 dated 23-02-2019, (12). 2838522 dated 19-03-2019, (13). 2930103 dated 22-03-2019, (14). 3773071 dated 26-04-2019, (15). 4270931 dated 19-05-2019, (16). 4670506 dated 05-06-2019, (17). 5478745 dated 11-07-2019, (18). 5811230 dated 25-07-2019, (19). 5902156 dated 29-07-2019, (20). 6166369 dated 09-08-2019, (21). 6667277 dated 02-09-2019, (22). 7150066 dated 24-09-2019, (23). 7601077 dated 15-10-2019, (24). 7841746 dated 24-10-2019, (25). 8150160 dated 09-11-2019, (26). 8230767 dated 13-11-2019, (27). 1195478 dated 06-02-2020, (28). 1315892 dated 11-02-2020, (29). 2051858 dated 11-03-2020, (30). 2178410 dated 16-03-2020, (31). 2251363 dated 19-03-2020, (32). 2628870 dated 12-05-2020, (33). 2753647 dated 21-05-2020, (34). 3036344 dated 06-06-2020, (35). 3065203 dated 08-06-2020 (36). 3071123 dated 08-06-2020, (37). 3107622 dated 0-06-2020, (38). 3499262 dated 29-06-2020, (39). 4200058 dated 31-07-2020, (40). 4216108 dated 01-08-2020, (41). 4218369 dated 01-08-2020, (42). 4358330 dated 08-08-2020, (43). 4520161 dated 17-08-2020, (44). 4697340 dated 25-08-2020, (45). 5250121 dated 17-09-2020, (46). 5531387 dated 30-09-2020, (47). 5756793 dated 10-10-2020, (48). 6293398 dated 02-11-2020, (49). 6562081 dated 13-11-2020, (50). 6659450 dated 20-11-2020, (51). 6721049 dated 23-11-2020, (52). 6745894 dated 24-11-2020. (53). 6939937 dated 02-12-2020, (54). 7140688 dated 11-12-2020, (55). 7151661 dated 11-12-2020, (56). 7281114 dated 17-12-2020, and (57). 7451085 dated 24-12-2020.

Applicant Statement: The applicant stated that they are the manufacturer and exporter of PVC pipes and have been availing regularly MEIS benefit. There are 57 No of Shipping Bills for which E-BRCs are generated are uploaded after the time barred period which they could not be filed within the time period due to multiple technical issues which were beyond their control. Hence they are requesting to allow MEIS benefit against 57 Shipping bills.

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

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

Case No. 10 M/s. Lotus Advance Technologies Pvt. Ltd., Noida

F.No.HQRPRCAPPLY0000005737AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Extension of EOP against Advance Authorization no. 0510413205 dated 03.01.2020.

Applicant Statement: The applicant stated that their buyer has agreed to take the delivery for 10 Nos of resultant products after a long discussion due to covid earlier and disturbance in their country (ISRAIL). Hence they are requesting to allow Extension of EOP against Advance Authorization no. 0510413205 dated 03.01.2020.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension upto 31.01.2024 of Advance Authorization No. 0510413205 dated 03.01.2020 subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 11 M/s. Sun Pharmaceutical Industries limited, Delhi

F.No.HQRPRCAPPLY000003271AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Extension of EOP against Advance Authorization no. 0511002092 dated 06.04.2021

.**Applicant Statement:** The applicant stated that AA was issued on ad-hoc norms basis and they have fulfilled EO to the extent of 110% till 05.12.2022 prior to receipt of approval from Norms Committee. Subsequently, they have started utilizing other license for further exports. Norms Committee approval for final norms were delayed for indefinite period and approval was received on 13.04.2023 i.e. took more than 24 months with 31.43% reduction as compared to applied norms. By that time 1st EOP extension period was already over. Further during 2nd EO extension period, they could not achieve the balance EO due to reduction in demand of resultant product in the foreign markets for which its main raw material Noroxymorphine was procured. Hence they are requesting to allow EOP extension up to 05.04.2024 against subject AA.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension upto 30.04.2024 of Advance Authorization No. 0511002092 dated 06.04.2021 subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 12 M/s. Shri Ganga Kripa Granites

F.No.HQRPRCAPPLY0001937AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Extension of Total EOP against EPCG Authorization no. 1330000932 dated 05.05.2005.

Applicant Statement: The applicant stated that all facts and evidences have been already submitted at the time of submission of application for granting EO extension request. After submission of facts and condition of Capital Good, DGFT had observed that Machinery and Mining area was not be in conditions of working because of heavy flood. They are not requesting for waiver of custom duty and interest but seeking extension under Amnesty Scheme as per Public Notice No.2/2023 dated 01.04.2023. Hence they are requesting to allow one year extension in EOP against subject license.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length. In view of letter dated 12.03.2019 of Office of the Mining Engineer Mines & Geology Deptt, Jaisalmer, Rajasthan, the Committee noted that the applicant has faced difficulties which were beyond their control and allowed the extension of Export obligation period of the EPCG Authorization No. 1330000932 dated 05.05.2005 beyond 04.05.2013 upto 13.08.2013, subject to payment of composition fee as per policy provisions to avail the Amnesty scheme. The firm shall submit application to the RA by 31.12.2023 to avail the Amnesty Scheme.

(Action: Applicant/RA, Jaipur)

Case No. 13 M/s. PRO Labels Pvt. Ltd., Noida

F.No.HQRPRCAPPLY00002096AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Extension of Total EOP against EPCG Authorization no. 0530161240 dated 19.07.2013.

Applicant Statement: This case was last considered in PRC Meeting No.08/AM24 held on 26.06.2023 (Case No.06) wherein Committee reject the case. They have now submitted review application and stated captioned EPCG License under Zero Duty EPCG Scheme in respect of Import of Gallus EM 280 (flexo printing press) with an obligation to export 6 times of the duty saved with in time frame of 6 years. The unit came into operation in October 2013. But the outbreak of covid 19 pandemic in March 2020 halted all exports as there was global lock down. Another major constraint has been the awareness and ban on plastic items across globe since the year 2016. Their EPCG license has been issued for export of Printed Plastic Labels and this is a major obstacle to export in this scenario. They have tried and managed to export during these years but with the Notification by Govt of India in August 2021 to ban single use plastic as per the resolution passed in United Nations Environment Assembly in 2019, it is getting tough to export the printed plastic labels. The plastic ban is being initiated in India, around 60 countries have already banned single-use plastic fully or partially in their countries. Meanwhile, they have been exploring overseas market for exports and exported another 1.00 Lac dollar for these items and have several serious enquiries from African Countries for export of flexible and rigid printed /coated packaging and fibre material. They have added several machines during these years and these machines are capable to handling some process of above items along with Gallus Machine against which EPCG license has been availed. Hence they are requesting to allow Extension of Total EOP against EPCG Authorization no. 0530161240 dated 19.07.2013

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

(Action: Applicant/PRC)

Case No. 14 M/s. Shubh Samriddhi, Hyderabad

F.No.HQRPRCAPPLY0005972AM24

Meeting No. 22/AM24 held on 05.12.2023

Subject: Condonation of delay landing of 4 days for Re-Import shipments of gold jewellery for para 4.79 (d) of Handbook of Procedures 2023.

Applicant Statement: The applicant stated that they have exported two shipments of gold jewellery to USA for Export Promotion Tour with permission from Gems & Jewellery Export Promotion Council (GJEPC) as per Para 4.79 of Handbook of Procedures 2023, vide Shipping Bills Nos (1) 4225761 dt:27.09.2023 (2) 4225876 dt:27.09.2023 from Hyderabad and the both shipments was departed on dated 28.09.2023. They handed over the both the shipments for Re-import to India at USA to the forwarding agent on dated 30.10.2023 vide above referred HAWB Nos, but they booked the cargo delayed and the both shipments landed in Hyderabad on dated 15.11.2023, the shipments landed after 4 days delayed. As per Para 4.79 (d) the shipments would bring back within 45 days from the date of departure. Hence they are requesting to allow condonation of the delay landing of 4 days for both their shipments to get clearance from Customs.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed condonation of 4 days delay beyond 45 days permissible period from date of departure in terms of Para 4.79 (d) of HBP subject to payment of composition fees as per Policy provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 15 M/s. S V Labs Pvt. Ltd., Hyderabad

F.No.HQRPRCAPPLY00000727AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: To allow Waiver of Form A for redemption of Clubbing of three Advance Authorization no. 0910067560 dated 22.05.2019, 0910067890 dated 16.08.2019 and 0910068298 dated 03.12.2019.

Applicant Statement : The applicant stated that as per para 7.01 (ii) of FTP Deemed Exports for the purposes of GST would include only the supplies notified under Section 147 of the CGST Act, 2017 read with GST Circular No.14/14/2017 dated 06.11.2017. Supplies made to an EOU Unit would be considered as Deemed Exports, any supplier making Deemed Export Supplies need to obtain a declaration in Form A from the concerned EOU Unit intimating receipt of goods. Though there is o specific restriction on EOU Units on issuance of similar Form A for instances where the supply is made on charge of GST (b2b Invoice), however, from a practical standpoint EOU units tend to provide such Form A only in instances where GST is exempted or not collected from receipt of supply. Though DGFT Authorities are insisting on submission of Form A for all the instances of supplies made to EOU (at the time of obtaining of EODC against clubbing three AAs obtained). As per guidelines for applicants for HBP para 4.46 & 4.47 given in it at para 2 b supplies to above EOU circular, Form A as a proof of export in lieu of this given statement of Invoices duly signed by receiving unit certifying item quantity and date of supply with endorsement by Jurisdictional Officer. RA advised to approach PRC for Form A waiver. As per procedure laid under the FTP submission of Form A is not a mandatory document for considering it to be a proof of export. The said requirement can be duly complied with by submitting duly endorsed Invoice Copy/Certificate confirming receipt of goods by EOU unit and countersigned by Customs/EPD authorities confirming the supplies. They have voluntary payment done to O/o the Commissioner of Customs, Chennai for excess import materials duty with interest. Hence they are requesting to allow waiver of Form A for redemption of the above clubbing Advance Authorization.

Comments of PC-4 was also seen.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-4 Division to take up the matter with Department of Revenue, Ministry of Finance whether waiver can be given in such cases.

(Action: Applicant/PC-4 division)

Case No. 16 M/s. S V Labs Pvt. Ltd., Hyderabad

F.No.HQRPRCAPPLY00000701AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: To allow Waiver of Form A for redemption ofRedemption of Advance Authorization no. 0911001407 dated 24.08.2021.

Applicant Statement: The applicant stated that as per para 7.01 (ii) of FTP Deemed Exports for the purposes of GST would include only the supplies notified under Section 147 of the CGST Act, 2017 read with GST Circular No.14/14/2017 dated 06.11.2017. Supplies made to an EOU Unit would be considered as Deemed Exports, any supplier making Deemed Export Supplies need to obtain a declaration in Form A from the concerned EOU Unit intimating receipt of goods. Though there is o specific restriction on EOU Units on issuance of similar Form A for instances where the supply is made on charge of GST (b2b Invoice), however, from a practical standpoint EOU units tend to provide such Form A only in instances where GST is exempted or not collected from receipt of supply. Though DGFT Authorities are insisting on submission of Form A for all the instances of supplies made to EOU (at the time of obtaining of EODC against clubbing three AAs obtained). As per guidelines for applicants for HBP para 4.46 & 4.47 given in it at para 2 b supplies to above EOU circular, Form A as a proof of export in lieu of this given statement of Invoices duly signed by receiving unit certifying item quantity and date of supply with endorsement by Jurisdictional Officer. RA advised to approach PRC for Form A waiver. As per procedure laid under the FTP submission of Form A is not a mandatory document for considering it to be a proof of export. The said requirement can be duly complied with submitting duly endorsed Invoice Copy/Certificate confirming receipt of goods by EOU unit and countersigned by Customs/EPD authorities confirming the supplies. Hence they are requesting to allow waiver of Form A for redemption of the above clubbing Advance Authorization.

Comments of PC-4 was also seen.

<u>Decision:</u> The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-4 Division to take up the matter with Department of Revenue, Ministry of Finance whether waiver can be given in such cases.

(Action: Applicant/PC-4 division)

Case No. 17 M/s. S V Labs Pvt. Ltd., Hyderabad

F.No.HQRPRCAPPLY00000715AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: To allow Waiver of Form A for redemption ofRedemption of Advance Authorization no. 0910066750 dated 15.10.2018.

Applicant Statement: The applicant stated that as per para 7.01 (ii) of FTP Deemed Exports for the purposes of GST would include only the supplies notified under Section 147 of the CGST Act, 2017 read with GST Circular No.14/14/2017 dated 06.11.2017. Supplies made to an EOU Unit would be considered as Deemed Exports, any supplier making Deemed Export Supplies need to obtain a declaration in Form A from the concerned EOU Unit intimating receipt of goods. Though there is o specific restriction on EOU Units on issuance of similar Form A for instances where the supply is made on charge of GST (b2b Invoice), however, from a practical standpoint EOU units tend to provide such Form A only in instances where GST is exempted or not collected from receipt of supply. Though DGFT Authorities are insisting on submission of Form A for all the instances of supplies made to EOU (at the time of obtaining of EODC against clubbing three AAs obtained). As per guidelines for applicants for HBP para 4.46 & 4.47 given in it at para 2 b supplies to above EOU circular, Form A as a proof of export in lieu of this given statement of Invoices duly signed by receiving unit certifying item quantity and date of supply with endorsement by Jurisdictional Officer. RA advised to approach PRC for Form A waiver. As per procedure laid under the FTP submission of Form A is not a mandatory document for considering it to be a proof of export. The said requirement can be duly complied with submitting duly endorsed Invoice Copy/Certificate confirming receipt of goods by EOU unit and countersigned by Customs/EPD authorities confirming the supplies. Hence they are requesting to allow waiver of Form A for redemption of the above clubbing Advance Authorization.

Comments of PC-4 was also seen.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-4 Division to take up the matter with Department of Revenue, Ministry of Finance whether waiver can be given in such cases.

(Action: Applicant/PC-4 division)

Case No. 18 M/s. S V Labs Pvt. Ltd., Hyderabad

F.No.HQRPRCAPPLY00000768AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: To allow Waiver of Form A for redemption ofRedemption of Advance Authorization no. 0910066602 dated 29.08.2018.

Applicant Statement: The applicant stated that as per para 7.01 (ii) of FTP Deemed Exports for the purposes of GST would include only the supplies notified under Section 147 of the CGST Act, 2017 read with GST Circular No.14/14/2017 dated 06.11.2017. Supplies made to an EOU Unit would be considered as Deemed Exports, any supplier making Deemed Export Supplies need to obtain a declaration in Form A from the concerned EOU Unit intimating receipt of goods. Though there is o specific restriction on EOU Units on issuance of similar Form A for instances where the supply is made on charge of GST (b2b Invoice), however, from a practical standpoint EOU units tend to provide such Form A only in instances where GST is exempted or not collected from receipt of supply. Though DGFT Authorities are insisting on submission of Form A for all the instances of supplies made to EOU (at the time of obtaining of EODC against clubbing three AAs obtained). As per guidelines for applicants for HBP para 4.46 & 4.47 given in it at para 2 b supplies to above EOU circular, Form A as a proof of export in lieu of this given statement of Invoices duly signed by receiving unit certifying item quantity and date of supply with endorsement by Jurisdictional Officer. RA advised to approach PRC for Form A waiver. As per procedure laid under the FTP submission of Form A is not a mandatory document for considering it to be a proof of export. The said requirement can be duly complied with submitting duly endorsed Invoice Copy/Certificate confirming receipt of goods by EOU unit and countersigned by Customs/EPD authorities confirming the supplies. Hence they are requesting to allow waiver of Form A for redemption of the above clubbing Advance Authorization.

Comments of PC-4 was also seen.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-4 Division to take up the matter with Department of Revenue, Ministry of Finance whether waiver can be given in such cases.

(Action: Applicant/PC-4 division)

Case No. 19 M/s. S V Labs Pvt. Ltd., Hyderabad

F.No.HQRPRCAPPLY000000767AM24

Meeting No. 22/AM24 held on 05.12.2023

Subject: To allow Waiver of Form A for redemption ofRedemption of Advance Authorization no. 0910066978 dated 18.12.2018.

Applicant Statement: The applicant stated that as per para 7.01 (ii) of FTP Deemed Exports for the purposes of GST would include only the supplies notified under Section 147 of the CGST Act, 2017 read with GST Circular No.14/14/2017 dated 06.11.2017. Supplies made to an EOU Unit would be considered as Deemed Exports, any supplier making Deemed Export Supplies need to obtain a declaration in Form A from the concerned EOU Unit intimating receipt of goods. Though there is o specific restriction on EOU Units on issuance of similar Form A for instances where the supply is made on charge of GST (b2b Invoice), however, from a practical standpoint EOU units tend to provide such Form A only in instances where GST is exempted or not collected from receipt of supply. Though DGFT Authorities are insisting on submission of Form A for all the instances of supplies made to EOU (at the time of obtaining of EODC against clubbing three AAs obtained). As per guidelines for applicants for HBP para 4.46 & 4.47 given in it at para 2 b supplies to above EOU circular, Form A as a proof of export in lieu of this given statement of Invoices duly signed by receiving unit certifying item quantity and date of supply with endorsement by Jurisdictional Officer. RA advised to approach PRC for Form A waiver. As per procedure laid under the FTP submission of Form A is not a mandatory document for considering it to be a proof of export. The said requirement can be duly complied with submitting duly endorsed Invoice Copy/Certificate confirming receipt of goods by EOU unit and countersigned by Customs/EPD authorities confirming the supplies. Hence they are requesting to allow waiver of Form A for redemption of the above clubbing Advance Authorization.

Comments of PC-4 was also seen.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-4 Division to take up the matter with Department of Revenue, Ministry of Finance whether waiver can be given in such cases.

(Action: Applicant/PC-4 division)

Case No. 20 M/s. KK Wind Solution India Pvt. Ltd., Bangalore

F.No.HQRPRCAPPLY00000462AM24

Meeting No.22AM24 held on 05.12.2023

Subject: Condone such error which is only procedural in nature and allow notification no. 21/2015 to be read as notification no. 18/2015 in Advance Authorization no. 0711002931 dated 21.01.2022.

Applicant Statement: The applicant stated that they have inadvertently selected Notification no. 21/2015 dated 1 April 2015 instead of Notification no. 18/2015 dated 1 April 2015 at the time of filing application for Advance Authorization for intermediate supply of goods. However, the company has correctly complied with all the conditions specified in correct notification no. 18/2015. The error is only at the time of selecting notification no. in the DGFT portal and all the mandatory conditions as prescribed in notification no. 18/2015 (correct) is duly complied by the company. Hence they are requesting to allow condonation of such error which is only procedural in nature and allow notification no. 21/2015 to be read as notification no. 18/2015 in AA license no. 0711002931 dated 21 January 2022.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to defer the case. PC-4 Division will seek more information from applicant.

(Action: Applicant/PC-4 division)

Case No. 21 M/s. Richa Global Exports Pvt. Ltd., New Delhi

F.No.HQRPRCAPPLY00003260AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: To allow correction for export obligation discharge certificate against Advance Authorization no. 0510415451 dated 09.10.2020.

Applicant Statement: The applicant stated that due to clerical error and space constraint their CHA has missed mentioning Garment style numbers on S/Bills. All the invoice related to these S/Bills have the company name. The rest of all is correct in terms of export, import, Fabric content and Garment description. Hence they are requesting to allow correction in the S/Bills against subject license for EODC.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and decided that RA shall calculate the entitlement as per SIONs considering corroborative documents and allow the eligible quantity. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 22 M/s. Sara Sae Pvt. Ltd., Dehradun

F.no. HQRPRCAPPLY00003928AM24

Meeting No. 22/AM24 held on 05.12.2023

Subject: Extension of EOP against Advance Authorisation No.6110001471 dated 17.11.2017, 6110001493 dated 26.2.2018, 6110001516 dated 4.7.2018, 6110001528 dated 20.7.2018, 6110001539 dated 6.9.2018, 6110001555 dated 18.10.2018, 6110001557 dated 19.11.2018, 6110001580 dated 20.2.2019 and 6110001612 dated 9.8.2019.

Applicant Statement: This is review case of PRC Meeting No.15/AM24 held on 22.09.2023 (Case No.07) wherein Committee reject the case. In this review application applicant stated that they had already imported the components and bought raw material from Indian suppliers, the delay of export due to the Corona pandemic and the downturn in the oil industry. Due to export delay, a significant amount of imported goods was blocked by working capital, which ultimately created financial constraints for the entire organization. The final goods that they had for export were nearly ready for export. Because oil field equipment and accessories operate under extremely high temperatures and pressures, their production is extremely delicate. Hence they are requesting to allow six month extension in EOP against subject licenses.

Decision: The Committee reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it decided to maintain the rejection of the earlier decision of PRC Meeting No.15/AM24 held on 22.09.2023 (Case No.07).

(Action: Applicant)

Case No. 23 M/s. Champa Purie-Chem Industries, Vadodara

F.No.HQRPRCAPPLY000003838AM24

Meeting No. 22/AM24 held on 05.12.2023

Subject: Revalidation of Advance Authorization no. 3410046469 dated 09.10.2020, 3411000982 dated 16.08.2021, 3411001548 dated 17.12.2021, 3411001743 dated 31.01.2022, 3411002130 dated 19.04.2022, 3411002559 dated 21.07.2022 & 3411003048 dated 29.11.2022.

Applicant Statement: This is review case of PRC Meeting No.16/AM24 held on 06.10.2024 (Case No.36) wherein Committee reject the case. In this review application the applicant stated that to import raw materials, they have to get offer from foreign suppliers and apply to MoEFCC New Delhi to get Prior Informed Consent (PIC) where they ask for numerous documentations and state pollution control board approval etc. To fulfil MoEFCC requirements it is a very time consuming process. After approval of Application the MoEFCC will approach the importing country's Government/National Focal Point to get their permission and after getting permission they will grant permission. Then they have to get a license from DGFT for restricted item import. Meantime the offer validity period received from the foreign supplier will expire or they increase the R.M.Price which may not be economical to their business. They have to import this Mercury in Bulk quantity for which they have to line up multiple export licenses which is also a time consuming factor. As the import has not matured against the license for which MoEFC has already granted PIC to them , they have to make arrangements from other sources to complete the import against the above license with great difficulties and for the same, the time limitation, R.M. Price negotiation. Hence they are requesting to allow 5 years Revalidation from the date of issue licenses.

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

(Action: Applicant/PRC)

Case No. 24 M/s. Gangwal Chemicals Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00244232AM22

Meeting No.22/AM24 held on 05.12.2023

Subject: Waiver of PC-18 condition against Advance Authorization no. 0311007259 dated 27.09.2021.

Applicant Statement: The applicant stated that their application for deletion of additional conditions which are not applicable to imported inputs. Their Licence has been issued with an additional condition as per condition of ITC HS Code No. 32030090 Exports permitted under licence subject to the following documentation: Applications for export licences should be accompanied by attested copies of certificate of origin issued by the Principal Chief Conservator of Forests of the State from where the stocks were procured, giving details of the date of procurement from legal sources and quantities procured. A Certificate of the current position of stocks so procured and available with the applicant given after physical verification of the stocks, by the authority nominated for the purpose by the Principal Chief Conservator of Forests, should also accompany application for export licence. The applications shall be considered on merits for issue of Export Licence, which shall be subject to any other conditions such as MEP, quantity ceilings requirements under CITES, etc. as may be prescribed from time to time. This condition is not applicable to their case as the inputs are imported. The condition is related to Local procurement & not for imported inputs. The condition like attested copies of certificate of origin issued by the Principal Chief Conservator of Forests of the State from where the stocks were procured, giving details of the date of procurement from legal sources and quantities procured are not applicable as the goods are not sourced from Indian forest. Hence they are requesting to allow Waiver of PC-18 condition against Advance Authorization no. 0311007259 dated 27.09.2021.

<u>Decision</u>: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to Export Division for further examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/Export Division)

Case No. 25 M/s. Plastiblends India Limited,

F.No.HQRPRCAPPLY0003831AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Revalidation of 13 Advance Authorization Nos. (1)0310823485 dated 04.09.2018 (2) 0310827142 dated 19.02.2019 (3) 0310827144 dated 19.02.2019 (4) 0310830748 dated 01.08.2020 (5) 0310830750 dated 01.08.2019 (6) 03108310358 dated 04.09.2019 (7) 0310831554 dated 16.09.2019 (8) 0310831590 dated 17.09.2019 (9) 0310832275 dated 17.10.2019 (10) 0310832276 dated 17.10.2019 (11) 0310833488 dated 18.12.2019 (12) 0310833670 dated 24.12.2019 (13) 0310832716 dated 13.11.2019.

Applicant's statement: This is review case of PRC Meeting No.16/AM24 held on 06.10.2024 (Case No.19) wherein Committee reject the case. In this review application the applicant stated that due to pandemic and lockdown restrictions of Govt. their office was closed for most of the time from 21.03.2020 to 31.07.2021 and Govt.Dept. were also working with skeleton staff at below 50% capacity, as a result they were unable to file EODC application and revalidation or any amendment with DGFT. The above Advance Licenses have been issued on the basis of fixed norms on net content basis. At the time of obtaining AA they are not aware about the specific grade of master batch that they will export, so as matter of practical working they first exported the goods, obtained EODC/amendment in values/quantities and after endorsement of exact item of import based upon actual exports, they imported the raw materials also due to slow down payment against exports was rolling in slower than before and in return bank also released E-BRC at a slower pace. Due to the above they were not in a position to apply for EODC within time limits and obtain amendment for permission to import actual quantities as per actual exports as per policy provisions. Hence they are requesting to allow revalidation of above mentioned 13 Advance Licenses.

Decision: The Committee reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it decided to maintain the rejection of the earlier decision of PRC Meeting No.16/AM24 held on 06.10.2024 (Case No.19).

(Action: Applicant)

Case No. 26 M/s. LLABDHI Manufacturing LLP, Mumbai

F.No.HQRPRCAPPLY00004417AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: To allow Extension of EOP against Advance Authorization no. 0311000816 dated 12.01.2021.

Applicant's statement: The applicant stated that they have obtained the above AA from the RA Mumbai for procurement of raw material. They have completed EO within six months. Due to finance Ministry imposition of 15% Duty on their export product from 22.05.2022, their export order got cancelled and they could not completed export the balance quantity 9554 kgs of within the time limit of EOP. The delay of executing the EO has been caused on account of unforeseen circumstances. Hence they are requesting to allow six months extension in EOP against subject license.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly , it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311000816 dated 12.01.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Mumbai)

Case No. 27 M/s. Kariwala Industries Ltd., Kolkata

F.No.HQRPRCAPPLY00000439AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Revalidation of MEIS scrip no. 0219093258 date 21.07.2020 & 0219109772 date 11.03.2022.

Applicant Statement: The applicant stated that they have submitted applications for MEIS Authorization under EDI Shipping Bills of Falta SEZ vide E- com Ref. No. 02/90/003/17200/0692/4863 under File No. 02/89/90/51611/AM21 & 02/90/003/17200/0739/4205 under File No. 02/89/90/56243/AM22. Upon checking the status of the application in the system, they found that the Authorizations were issued, however in the MEIS module it is displayed as NON EDI Port MEIS DUTY CREDIT SCRIP vide No. 0219093258 date 21.07.2020 & 0219109772 date 11.03.2022, unfortunately, they are unable to obtain a direct printout of the Authorizations. In an attempt to resolve the issue, they approached RA, Kolkata for a manual Authorization print out but they have not taken any action and informed them that due to server error the system not permitting to take the print out of the same. When the server started working after P/C.- 46 and they reopened the file and successfully printed the MEIS Authorization but unfortunately it is showing some error in S/bills are shown in Zero. In the meantime the Authorizations expired as the date of issue of the Authorizations was 21.07.2020 & 11.03.2022. Hence they are requesting allow revalidation of above mentioned MEIS Scrip.

Comments of PC-3 was also seen.

Decision: The Committee examined the case on the basis of justification submitted by the applicant. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case and accordingly decided to accede the request of the firm. RA, Kolkata/ Falta SEZ may cancel the existing scrips and issue fresh scrips having 6 months validity from the date of issue.The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata/Falta SEZ)

Case No. 28 M/s. Raymond Luxury Cottons Limited, Mumbai

F.No.HQRPRCAPPLY00000381AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Extension of EOP against EPCG Authorization no. 0330036133 dated 18.06.2013.

Applicant's statement: This is review case of 1st EPCG Committee of AM24 held on 27.04.2023 & 04.05.2023 wherein Committee noted that the applicant has already received EO Extension of 6+2 years and extension under Covid. Accordingly the request of the firm was rejected. Now in the review application they have stated that due to very valid reason that they had lost major 5 years due to two reasons i.e. 3 years due to cancellation of Joint Venture with a foreign collaboration and 2 years due to Covid-19 pandemic and its subsequent impact. Now in view of sufficient export orders in hand they are confident to complete the EO under subject license. Hence they are requesting to allow two years extension in EOP under para 2.59(c) against subject license.

Decision: The Committee examined the case on the basis of justification submitted by the applicant. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case and accordingly decided to accede the request of the firm and allowed EOP extension against EPCG Authorization No. 0330036133 dated 18.06.2013 for 2 years from the date of endorsement subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 29 M/s. P. R. Global Resources India, Nagpur

F.No.HQRPRCAPPLY00170062AM22

Meeting No. 22/AM24 held on 05.12.2023

Subject: To allow MEIS benefit against 10 shipping bills wherein the HS code was amended.

Applicant's statement: This is deferred case of PRC Meeting No.03/AM23 held on 22.04.2022 and 05.05.2022 (Case No.24) wherein Committee referred the issue to PC-3 Division for its examination and thereafter the matter will be brought back to

PRC. The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that the Customs Authority has endorsed the correction of ITC HS code in shipping bills, vide letter issued by the concerned Customs Authority (Letter No.VII(Cus) ICD NOK/01/Amend/BE/2020 Borkhedi dated 15.05.2020), for the purpose of availing export incentives under MEIS scheme. Hence they are requesting to allow the MEIS benefits against 13 shipping bills.

Comments of PC-3 was also seen

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

(Action: Applicant)

Case No. 30 M/s. SHK Chemtech Industries LLP, Pune

F.No.HQRPRCAPPLY00003262AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Second Revalidation of Restricted license no. 0111003746 dated 29.04.2022.

Applicant's statement: The applicant stated that the Material was ready for loading in Aug 2023 and the vessel had also reached Santos Port, Brazil for loading of Denatured Ethyl Alcohol. However, it was bought to their notice that there was chance of discolor in cargo. Hence, it was decided later by their supplier to look for a different vessel. Unfortunately, the Jane Austen vessel suffered a delay in Argentina, compelling them to arrange another vessel, Torm Discoverer which was not given timely customs clearance. In the meantime, the license has expired. Hence they are requesting to allow revalidation of above mentioned license.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to allow revalidation for a further period of 6months from the date of endorsement against Import Authorisation No. 0111003746 dated 29.04.2022 for restricted item. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/HQ/ RA Pune)

Case No. 31 M/s. Tulsyan NEC Ltd., Bangalore

F.No.HQRPRCAPPLY00004010AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Para 5.1 (f) of FTP 2009-2014 & 3.11.9 HBP 2009-2014, SHIS

Applicant's statement: The applicant stated that they manufacture Construction steel falling under ITC HS Chapter 72 and PP Woven Fabrics and Sacks falling under Chapter 39 and Flexible Intermediate Bulk Containers falling under Chapter 63. They had applied for a SHIS licence and First two applications (for the year 2010-11 and 2011-12) were summarily rejected by the office of the ADGFT, Chennai, on 28th Feb 2013 stating that the as per Letter no.01/91/180/738/AM12/PC3/418 Dt 27.03.2012 SHIS benefits is available to ITC HS heading 3901 to 3914 and that have claimed SHIS for exports under HS headings 63 and 3923. Upon representation Chennai ADGFT sought clarification whether SHIS can be considered for export of FIBC and for export of PP woven sacks vide their letter 14/08/2015 from DGFT Delhi. The Dy DGFT had vide his letter No.F.No.01/91/180/738/AM12/PC-3/632 Dt 20.12.2016 clarified the queries raised by the Chennai RA and had advised issue of SHIS licences. After positive confirmation of eligibility of entitlement, letter they filed application for issue of SHIS for the exports period 2012-13. Rejection of SHIS Scrip for period of exports 2010-11 and 2011-12 Upon receipt of the letter as said above, the Chennai RA rejected their SHIS applications for 2010-11, 2011-12 vide letter Dated 2nd Mar 2017 stating that the period of exports is 2010-11 and if the case is reviewed in terms PN No.30/2015-20 Dt 8.09.2016, company should not have availed Zero percent EPCG during 2011-12. Their request for SHIS Scrip stands rejected on the following grounds, 1. the application has not been submitted in time. The period of exports is mentioned as 2012-13. The application has been submitted after more than two years. SHIS was introduced to encourage technological upgradation of export production. Para (iii) of Chapter IB of FTP, Special Focus Initiatives and to incentivise and encourage the status holders, as well as to encourage Technological upgradation of export production, additional duty credit scrip @ 1% of the FOB value of past export shall be granted for specified product groups including leather, specific sub-sectors in engineering, textiles, plastics, handicrafts and jute. This duty credit scrip can be used for import / domestic procurement of capital goods by these status holders. The SHIS scrip shall be subject to actual user condition. Hence they are requesting to allow relaxation under Para 5.1 (f) of FTP 2009-2014& 3.11.9 HBP 2009-2014, SHIS.

Comments of PC-3 was also seen

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and decided to refer back to PC-3 Division for examination in detail and its resolution.

(Action: Applicant/ PC-3 Section)

Case No. 32 M/s. Constrochem, Mumbai

F.No.HQRPRCAPPLY00002642AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: To allow MEIS benefit against 41 shipping bills for the period January 2020 to March 2020.

Applicant's statement: The applicant stated that they have exported to Iran during 01.01.2020 to 31.03.2020 against 41 shipments and prepared MEIS incentive script application vide ECOM Reference No. 03/16/515/03500/0763/3770 DT.18.03.2022 for the same. While preparation of application to claimed MEIS incentive, they found the claim value is being showing 0.00 as the system showing the incentive has been lapsed due to late application i.e. the application have been made out of stipulated period. They have prepared application for MEIS incentive script beyond stipulated time as the e-BRCs of all those shipments have been generated by Banker in month of March 2022. The exports processed were fully realized as per FEMA act but it was pending for set-off against some import shipments. Finally they have accepted their request and issued NOC/Approval for the set-off as per fund scenario and FEMA guidelines against all pending shipments and Bank has uploaded the all-pending e-BRCs at DGFT portal successfully. Upon receipt of all e-BRCs, they have started for preparing MEIS application as DGFT portal and it was too late for the application and claim has been lapsed. Hence they are requesting to allow MEIS benefit against 41 shipping bills for the period January 2020 to March 2020.

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

(Action: Applicant)

Case No. 33 M/s. Asiatic Electrical & Switchgear Pvt. Ltd., Delhi

F.No.HQRPRCAPPLY00000664AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Reconsideration of PRC Decision for relaxation of policy provision to allow 25.85 % mandatory spares as % of CIF Value of authorization for regularization of their case for redemption as against 10% spares allowed in the policy and also considered by the PRC as per para 2.58 of FTP on grounds of genuine hardship and adverse impact on trade.

Applicant's statement: This case was last considered in PRC Meeting No.03/AM24 held on 12.05.2023 (Case No.42) and Committee decided to accede to the request and allowed relaxation of policy provisions to allow only 10% spares against subject license. Now the applicant requested for relaxation for import of mandatory spares HRC Fuses for Government of Ethiopia Tender supply order to the extend of 25.85%

of CIF value of Authorization as against 10% spare be considered and allowed in terms of para 4.10 of FTP.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length and decided to refer PC-4 Division for further examination.

(Action: Applicant/ PC-4 Section)

Case No. 34 M/s. Ravasco Transmission and Packing Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00004249AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Extension of EOP against Advance Authorization no. 0311008835 dated 25.11.2021.

Applicant's statement: The applicant stated that they are regularly importing natural rubber for manufacturing their final export products. There was some confusion regarding the natural rubber in Appendix 4J and at the time of application whenever they checked the Appendix 4J link available at DGFT natural rubber was not in it. It confused them, however, they fulfilled the pre-import condition as per Appendix 4J. But due to oversight & confusion from the person handling the export activities they were unable to export the consignment in EOP time of 6 months. Hence they are requesting to allow extension in EOP against subject license. They have submitted the redemption application after fulfilling EO.

Decision: The Committee examined the submission made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, it decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311008835 dated 25.11.2021 upto 31-01-2023 subject to payment of composition fees as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 35 M/s. Allround (India) Vegetable Processing Machines Pvt. Ltd., HR

F.No.HQRPRCAPPLY00005076AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Extension of EOP against Advance Authorization no. 3311000403 dated 25.08.2021.

Applicant's statement: The applicant stated that due to covid-19 production of their Unit has been slow down and some of their export orders have been cancelled. They are unable to export in time. Hence they are requesting to allow EOP extension against subject license.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 3311000403 dated 25.08.2021 upto 28.02.2024 subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Panipat)

Case No. 36 M/s. Radnik Exports, Delhi

F.No.HQRPRCAPPLY00005073AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Extension of EOP against Advance Authorization no. 0511002068 dated 05.04.2021.

Applicant's statement: The applicant stated that they have imported fabric 3238.18 sqm and exported garment and consumed 2835 sqm fabric but they could not utilise the balance imported fabric due to some technical issue. Now the same is clear and they have to utilise the balance imported fabric. Hence they are requesting to allow EOP extension against subject license.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511002068 dated 05.04.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 37 M/s. Radnik Exports, Delhi

F.No.HQRPRCAPPLY00005158AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Extension of EOP against Advance Authorization no. 0511000591 dated 07.01.2021.

Applicant's statement: The applicant stated that they have taken subject license and exported the garment but the few quantity of the authorization is left due to cancellation of order by the buyer. Now they got fresh order against such imported fabric and they want to utilise the imported fabric against subject license. Hence they are requesting to allow extension in EOP against subject license.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0511000591 dated 07.01.2021 for a further period of 6 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 38 M/s. Steel Authority of India Ltd., Kolkata

F.No.HQRPRCAPPLY00005460AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Re-credit and revalidation of MEIS license no. 0219040878 dated 04.10.2017.

Applicant's statement: The applicant stated that due to unforeseen circumstances the vessel caught fire and the consignments did not reach Kolkata. With duty amount of Rs. 44.62 lakhs being paid to customs. Customs Authorities vide order dated 17.10.2029 and Refund order 432 dated 17.10.2019 has passed an order for refund of advance customs duty of Rs. 44,62,026/- back to importer (SAIL). With a request to RA for re-crediting the amount of Rs. 15,26,545/- to SAIL. They have been following up with RA from 2019 onwards who has directed the matter to DGFT New Delhi citing reasons that re-credit of MEIS Scripts are done at DGFT New Delhi. The matter was then taken up with DGFT New Delhi for re-credit with multiple visits and follow ups and they were advised to take up customs if DGFT increases the validity of the said Scrip. Hence they are requesting to allow re-credit and revalidation of the above mentioned MEIS scrip.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for further examination and resolution and thereafter if need be the matter will be brought back to PRC.

(Action: Applicant/PC-3 division)

Case No. 39 M/s. Frontier Protectivewear Pvt. Ltd., Kolkata

F.No.HQRPRCAPPLY000005732AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Extension of EOP against Advance Authorization no. 0210209416 dated 04.09.2019

Applicant's statement: The applicant stated that they could not complete the EO within the validity of the EOP due to existence of Covid pandemic. They could not get export orders from overseas buyers to fulfil EO during this period. They lost their most efficient and key person due to covid-19. This also hampered their growth and caused major setback in boosting sales. Hence they are requesting to allow EOP extension against subject license.

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

(Action: Applicant)

Case No. 40 M/s. Balasore Alloys Limited, Kolkata

F.No.HQRPRCAPPLY00005765AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Relaxation in terms of para 1.25 d of the FTP 2023 so as to become eligible for obtaining status Certificate.

Applicant's statement: The applicant stated that the company had obtained the Three Star Status Holder Certificate which has expired on 30.09.2023 as per para 1.09 of HBP. Consequently, they have submitted an application for a Two Star Status Holder Certificate. Their application has been marked as deficient since there are no exports made in the FY 2021-22. Their manufacturing plant remained non-operational from June 2020 to December, 2022 due to the ongoing Covid-19 pandemic and the ensuing lockdowns. The period witnessed a sharp decline in the ferrochrome market, primarily in China, leading to a substantial disruption in their supply chain and the abandonment of their dedicated workforce. Consequently, their company could not engage in any export activities during the FY 2021-22. Hence they are requesting to allow relaxation in terms of para 1.25 d of the FTP 2023 so as to become eligible for obtaining status Certificate.

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

(Action: Applicant)

Case No. 41 M/s. Gold Plus Glass Industry Ltd., New Delhi.

F.No.HQRPRCAPPLY00000202AM24

Meeting No.22/AM24 held on 05.12.2023

Subject: Request for (i) condonation of procedural lapses.

Applicant Statement: This is defer case of PRC Meeting No.20/AM24 held on 14.11.2023 & 17.11.2023 (Case No.05) wherein Committee referthe issue to PC-5 Division for furnishing detailed comments on each of the request made by applicant as stated in their letter dated 13th May, 2023. The matter was taken up. The entire submission made by the applicant was gone through.

The applicant stated that they had obtained 33 EPCG License for import of machines for commencing Production of Line 1 at Roorkee plant in 2009. Out of above, 14 licenses have been redeemed and 19 licenses have been filed for redemption at RA,CLA New Delhi. For the purpose of redemption of these licenses, the company has made these requests.

(Requests of Goldplus Industries as per application dated 26.10.2023 to PRC)

1. Request for regularization of exports already made for license no. 0530146782 and 0530146894 (Export obligation already fulfilled)

   The applicant is seeking regularization of exports against following two EPCG authorizations :-

License No.	Date of Issuance of License	Date of Expiry of license (12 Years)	Last Date of Export	Export Obligation	Exports Done
530146782	30-07-2008	29-07-2020	24-03-2022	39.99 Cr	44.82 Cr
530146894	13-08-2008	12-08-2020	04-11-2021	17.73 Cr	18.94 Cr

2. Condonation of procedural lapse for not-mentioning of EPCG authorization number on shipping bills and consequently none of the shipping bills to be considered as free shipping bills

1. 0530144915 dt. 05.11.2007	2. 0530146047 dt. 30.04.2008
3. 0530146074 dt. 02.05.2008	4. 0530146202 dt. 23.05.2008
5. 0530146540 dt. 30.06.2008	6. 0530146692 dt. 16.07.2008
7. 0530146778 dt. 30.07.2008	8. 0530146782 dt. 30.07.2008
9. 0530146894 dt. 13.08.2008	10. 0530147044 dt. 01.09.2008
11. 0530147287 dt. 23.09.2008	12. 0530147813 dt. 24.11.2008
13. 0530147890 dt. 04.12.2008	14. 0530149401 dt. 15.07.2009
15. 0530151405 dt. 02.03.2010	16. 0530156887 dt. 08.11.2011

PRC committee vide its minutes no. 06/AM22 dated 13th July 2021 granted approval for extension in EO period etc. subject to, inter-alia, the condition that "*All shipping bills need to contain EPCG Authorization number and none of the shipping bills should be a free shipping bill*".

The firm is now stating that Customs authorities, based on the information available in their records have issued certificates endorsing the EPCG license No. against shipping bills. As the post-EGM amendments are made by the Customs in manual mode, the same shall be considered as separate amendment certificate. After this amendment by the Customs, the shipping bills are now categorized as "Scheme Shipping Bills".

The firm is further stating that although they have obtained Customs certificate in majority of Shipping Bills, they want to give affidavit in terms of Policy circular No 7/2002 dated 11 July 2002 for some Shipping Bills.

3. Exports made through Non-EDI Ports

The firm is stating that against 14 EPCG licences, in about 152 Shipping Bills, exports have been made from non-EDI ports from Bhitamore and Gauriphanta on the India-Nepal Border and the shipping bills do not have EPCG license no. Due to goods being fragile and heavy in nature they were constrained to use these ports on account of their proximity to the Nepal buyer.

1. 0530144915 dt. 05.11.2007	2. 0530146047 dt. 30.04.2008
3. 0530146074 dt. 02.05.2008	4. 0530146202 dt. 23.05.2008
5. 0530146540 dt. 30.06.2008	6. 0530146692 dt. 16.07.2008
7. 0530146782 dt. 30.07.2008	8. 0530146894 dt. 13.08.2008
9. 0530147044 dt. 01.09.2008	10. 0530147813 dt. 24.11.2008
11. 0530147890 dt. 04.12.2008	12. 0530149401 dt. 15.07.2009
13. 0530151405 dt. 02.03.2010	14. 0530156887 dt. 08.11.2011

4. Condonation of procedural lapse for not-mentioning of EPCG authorization number on ARE-1 and not signed by excise/customs authorities for SEZ exports

1. 0530144915 dt. 05.11.2007
2. 0530146778 dt. 30.07.2008
3. 0530147234 dt. 18.09.2008
4. 0530147287 dt. 23.09.2008
5. 0530147846 dt. 28.11.2008
6. 0530147890 dt. 04.12.2008
7. 0530148327 dt. 02.02.2009
8. 0530156887 dt. 08.11.2011

The applicant is stating the ARE-I does not have endorsement of EPCG authorization number. However, they are stating that they have already submitted other documents such as ARE-I duly attested by excise/customs authorities or Supplier receipts copy or Bank Realization certificate as evidence of supplies made to SEZ in 8 EPCG Licenses. The company had made SEZ supplies also wherein the bill of exports submission was condoned vide Circular No. 43/2015-20 dated 27th July, 2022 with the subject, Relaxation in provision of submission of 'Bill of Export' as an evidence of export obligation discharge for supplies made to SEZ units in case of EPCG Authorization-reg. The circular gave the exporters the option to submit corroborative evidence in lieu of Bill of Exports such as: I. ARE-I form duly attested by jurisdictional Central Excise authorities of EPCG authorization holder. II. Evidence of receipt of the supplies by the recipient in the SEZ. III. Evidence of payment made by the SEZ unit to the EPCG authorization holder. Hence they are requesting to allow condonation for above mentioned issues in respect EPCG Authorizations.The relaxations desired by them are stated in their letter dated 13th May, 2023.

5. Condonation of procedural lapse for wrong mentioning of EPCG no. on shipping bills/ARE-1

License No	Initial License No.	No. of shipping bills
530144915	530146033	3
	530146048	2
	530147287	7
	530148062	3
530146074	530146202	2
530146540	530156887	4
530146778	530139082	3
530147813	530151405	3
530147890	530144915	18
530149401	530147813	12
Total		**57**

The firm is stating that it has inadvertently mentioned the wrong EPCG license no in 57 shipping bills and the licenses have not been redeemed.

6. Items imported under the EPCG Authorisation have been disposed off prior to EODC

The firm is stating that float glass machine was procured under EPCG licenses comprising of various parts including furnace part such as refractory. The production line came into commissioning in Feb, 2009 and the life of the furnace is generally 8-10 years and need to be replaced for the functioning of the production line. The refractory was dismantled and refurbished and the redundant part was sold as scrap in the Indian market. The balance machinery is functional and installed at the manufacturing location. The firm has submitted the Chartered Engineer certificate in this regard.

1. 0530146047 dt. 30.04.2008
2. 0530146202 dt. 23.05.2008
3. 0530146540 dt. 30.06.2008
4. 0530146692 dt. 16.07.2008
5. 0530147044 dt. 01.09.2008

7. To remove the name of the Company from Denied Entity List

Comments of PC-5 were taken into consideration.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and in furtherance of earlier PRC decision decided as follows:

1.For Authorisation no. 0530146782 and 0530146894 , Committee allowed further extension in EO period upto 31.03.2022 and 30.11.2021 respectively.
2.The manual amendments made in SBs by Customs may be considered for implementation of earlier PRC decision.
3. Procedure provided in PC-7/2002 dated 11.07.2002 may be considered for EO discharge.
4. Condonation of procedural lapse for not mentioning EPCG authorization number on ARE-1 was allowed. Where ARE-1 is not signed by Customs, additional corraborative evidence may be submitted, for supplies covered by Circular No. 43/2015-20 dated 27th July, 2022.
5.Condonation for wrong mentioning of EPCG no. on shipping bills/ARE-1 was allowed subject to condition that there is no double counting of exports and payment of a composition fee of Rs.200/- per ARE/ SB.
6. The Committee condoned the disposal of refractory bricks and other refractory material only after end of life of 8-10 years as scrap in DTA. Composition fee of Rs. 1,00,000/- will be levied along with CE Certificate that balance CGs are installed at the manufacturing location.
For removal of the name of the Company from Denied Entity List, Applicant may approach RA.

(Action: Applicant/RA-CLA New Delhi)