Date of Uploading 23 / 02 /2023

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 17.02.2023 under the Chairmanship of
Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.31/AM23 held on 17.02.2023

The following members were present in the meeting:

1. Shri S.B.S. Reddy Addl. DGFT
2. Shri Hardeep Singh Addl. DGFT
3. Shri Akash Taneja Addl. DGFT
4. Shri Anil Aggarwal Addl. DGFT
5. Dr. S.K. Bansal Addl. 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. Mivin Engineering Technologies Pvt. Ltd., Bangalore	1
2.	M/s. Nutech Print Services India, New Delhi	2
3.	M/s. A Lite Exports, Agra	3
4.	M/s. KJR Poly Films Pvt. Ltd, Hyderabad	4
5.	M/s. Gujarat Metals and Chemicals Co., Vadodara	5
6.	M/s. Sunita Agri Exports Pvt. Ltd., Mumbai	6
7.	M/s. Bikanervala Foods Pvt. Ltd., New Delhi	7&8
8.	M/s. K.P. Overseas, Mumbai	9
9.	M/s. Worldfa Exports Pvt. Ltd., New Delhi	10
10.	M/s. Patanjali Foods Ltd., Mumbai	11
11.	M/s. Thansun Techno Leders, Chennai	12
12.	M/s. National engineering Inds., Ltd., Jaipur	13
13.	M/s. ITC Ltd., Secunderabad	14
14.	M/s. Sunita Exports, Mumbai	15
15.	M/s. Indira Television Ltd., Hyderabad	16
16.	M/s. Romsons International, Noida	17
17.	M/s. Sri Vari International, Tamil Nadu	18
18.	M/s. Tanu Garments Pvt. Ltd., new Delhi	19
19.	M/s. Trident Ltd., Ludhiana	20
20.	M/s. Orients Fashion Exports (India) Pvt. Ltd., New Delhi	21
21.	M/s. SRF Ltd., New Delhi	22

22.	M/s. Kamsons Polymers Pvt. Ltd., Mumbai	23
23.	M/s. Chirag Pack (I) Pvt. Ltd., Mumbai	24
24.	M/s. Glenmark Pharmaceuticals' Ltd., Mumbai	25
25.	M/s. Greenleaf Extractions Pvt. Ltd., Cochin	26
26.	M/s. V. Mittra Sons, Jalandhar	27
27.	M/s. Sameer Chaudhary, Gurugram	28
28.	M/s. Gupta Oxygen Pvt. Ltd., Hisar, Haryana	29
29.	M/s. Elite Green Pvt. Ltd., Ahmedabad	30
30.	M/s. Just Now Traders, Indore	31
31.	M/s. Arabian Trading Corporation, Mumbai	32
32.	M/s. Satvic Foods Pvt. Ltd., Karnataka	33
33.	M/s. Avanti Feeds Ltd., Hyderabad	34
34.	M/s. Amelco Kabel Pvt. Ltd., NOIDA	35&36
35.	M/s. KGA Tex Knit (I) Pvt. Ltd., Ludhiana	37
36.	M/s. Kilburn Engineering Ltd., Kolkata	38
37.	M/s. Patanjali Foods Ltd., Mumbai	39
38.	M/s. Manorama Industries Limited, Mumbai	40
39	M/s. Megha Investment Pvt. Ltd., Ahmadabad	41
40	M/s. Indian Cork Industries, Bahadurgarh	42
41	M/s. Galaxy Transmissions Pvt. Ltd., Sangli	43
42	M/s. Ascent Finechem Pvt. Ltd., Ahmadabad	44
43	M/s. Lamba Footwear Industries, Agra	45&46
44	M/s. SPP Poly Pack Private Limited, Telangana	47
45	M/s. Ushodaya Enterprises Pvt. Ltd., Mumbai	48
46	M/s. Indo Amines Limited, Dombivli	49
47	M/s. Hind Aluminium Industries Limited,	50

Case No. 01 M/s. Mivin Engineering Technologies Pvt. Ltd., Bangalore
F.No. HQRPRCAPPLY00003812AM23
Meeting No.31/AM23 held on 17.02.2023

Subject: Revalidation of MEIS No.(i) 0719069151 dated 01.11.2021, (ii) 0719069152 dated 01.11.2021, (iii) 0719069153 dated 01.11.2021, (iv) 0719069154 dated 01.11.2021, (v) 0719069155 dated 01.11.2021, (vi) 0719069156 dated 01.11.2021 and (vii) 0719069157 dated 01.11.2021.

The applicant stated that they are unable to utilize the scrip due to import of goods are lined up in the next month and unable to transfer to the other party due to PAN name mismatch with Aadhar Name while registering in E Aadhar. The validity of scrip has been expired in the month of 30.10.2022. Hence they are requesting to allow revalidation of seven MEIS scrip upto 31.12.2022 as import shipment are lined up next month to utilize this scrip.

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

(Action: Applicant)

Case No. 02 **M/s. Nutech Print Services India, New Delhi**
F.No. HQRPRCAPPLY00003831AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of MEIS No.(i) 0519266146 dated 06.10.2021, (ii) 0519266147 dated 06.10.2021 and (iii) 0519266148 dated 06.10.2021.

The applicant stated that they were granted above mentioned three MEIS scrips for the export made in 2019-2020 & 2020-21 after all the export proceeds were realized. The MEIS Scrip granted to them were in October 2021 after completion of all the required formalities of realization and uploading of E-BRCs and S/Bills on DGFT site. Because acceptance of application for the MEIS were stopped during the period July to August 2021 and it began in October 2021 with validity of one year in place of two years which was allowed for the MEIS issued in July, 2021. Although the MEIS were issued in October 2021 but the reduction of validity period could not be noticed by them and when they tried to use them for imports only than this facts came to their notice. They could not utilized said MEIS scrips because of they have been importing raw materials under Advance Authorisations and also they were in impression that the validity of MEIS is 2 years. Hence they are requesting to allow three revalidation of above mentioned MEIS to utilize the same.

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.

(Action: Applicant)

Case No. 03 **M/s. A Lite Exports, Agra**
F.No. HQRPRCAPPLY00003872AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of MEIS No.0619034135 dated 07.10.2021.

The applicant stated that above mentioned MEIS Scrip could not be used due to oversight by their staff member and they will be unable to bear this huge losses and requested to revalidate the MEIS. Hence they are requesting to allow revalidation of above mentioned MEIS.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 04 M/s. KJR Poly Films Pvt. Ltd., Hyderabad
F.No. HQRPRCAPPLY00003835AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of MEIS No.0919027582 dated 29.09.2021.

The applicant stated that above mentioned MEIS Scrip could not be used due to lack of knowledge and they had not utilized the script and the person who looking the DGFT matters has resigned from his position. Therefore, they had not used the script on time. Hence they are requesting to allow revalidation of above mentioned MEIS.

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

(Action: Applicant)

Case No. 05 M/s. Gujarat Metals and Chemicals Co., Vadodara
F.No. HQRPRCAPPLY00003936AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of MEIS No.3419020022 dated 30.03.2020.

The applicant stated that they had granted above mentioned MEIS license and due to medical issue of the Proprietor during June 2021 to March 2022 their Scrip has been expired. On account of the critical situation of Proprietor they are not able to utilized the same and the proprietor himself is the final authority in the firm to take all decision related to finance and other matters. Further for the first year since there was a peak of Covid-19 and their office is also closed for the almost more than a 5 to 6 months on account of the Covid-19 infection. Hence they are requesting to allow revalidation of above mentioned scrip.

Decision: The Committee examined 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.

(Action: Applicant)

Case No. 06 M/s. Sunita Agri Exports Pvt. Ltd., Mumbai

F.No. HQRPRCAPPLY00003859AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To condone the time limit for filing MEIS application against 07 time barred shipping bills pertaining to the year 2020 without late cut.

The applicant stated that due to technical error i.e. delay in shipping bill transmission from Customs to DGFT and delay in upload of BRC from their Bank in which few of their MEIS claims of shipping bills are still pending. They are very small exporter and would not be able to bear so much loss as they work on very thin margin and would not be able to bear such huge loss. Hence they are requesting to allow revalidation against above mentioned MEIS without late cut.

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.

(Action: Applicant)

Case No. 07 M/s. Bikanervala Foods Pvt. Ltd., New Delhi
F.No. HQRPRCAPPLY00003865AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To condone the time limit for filing MEIS application against 34 time barred shipping bills pertaining to the FY 2019-20 and 2020-21 without late cut.

The applicant stated that they are eligible MEIS against their exports for FY 2019-20 and 2020-21 and they could not claim the MEIS benefit due to considerable delay in uploading of BRC's by their Bankers. BRCs for S/Bills now have been uploaded by their Bankers (although dates are not provided). They are unable to apply for MEIS and the benefit of the same is already counted towards their exports which has been done and realized. Hence they are requesting to allow MEIS benefits for the period 2019-20 and 2020-21 without late cut.

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

(Action: Applicant)

Case No. 08 M/s. Bikanervala Foods Pvt. Ltd., New Delhi
F.No. HQRPRCAPPLY00003866AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To condone the time limit for filing MEIS application against 38 time barred shipping bills pertaining to the FY 2019-20 and 2020-21 without late cut.

The applicant stated that they are eligible MEIS against their exports for FY 2019-20 and 2020-21 and they could not claim the MEIS benefit due to considerable delay in uploading of BRC's by their Bankers. BRCs for S/Bills now have been uploaded by their Bankers (although dates are not provided).They are unable to apply for MEIS and the benefit of the same is already counted towards their exports which has been done and realized. Hence they are requesting to allow MEIS benefits for the period 2019-20 and 2020-21 without late cut.

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

(Action: Applicant)

Case No. 09 M/s. K.P. Overseas, Mumbai
F.No. HQRPRCAPPLY00003875AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To condone the time limit for filing MEIS application against 04 time barred shipping bills No.(i) 2715946 dated 18.05.2020, (ii) 2903695 dated 29.05.2020, (iii) 3423937 dated 25.06.2020 and (iv) 3472450 dated 28.06.2020 pertaining to the period April' 2020 to August' 2020 without late cut.

The applicant stated that they are eligible MEIS against their exports for FY 2020-21 and they could not claim the MEIS benefit due to considerable delay in uploading of BRC's by their Bankers. BRCs for S/Bills now have been uploaded by their Bankers. They are unable to apply for MEIS and the benefit of the same is already counted towards their exports which has been done and realized. Hence they are requesting to allow MEIS benefits for the period FY 2020-21 without late cut

Decision: The Committee examined the case on the basis of the submission made by the firm 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, it decided to allow MEIS benefit only for those shipping bills whose realization has happened within time and e-BRC have been uploaded by the bank after 01.01.2022. 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-Concerned/PC-3 division for necessary updation)

Case No. 10 M/s. Worldfa Exports Pvt. Ltd., New Delhi
F.No. HQRPRCAPPLY00003949AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To condone the time limit for filing MEIS application against 07 time barred shipping bills No.(i) 7814591 dated 04.08.2017, (ii) 8544996 dated 08.09.2017, (iii) 4374855 dated 21.04.2018, (iv) 5713072 dated 21.06.2018, (v)

9910461 dated 15.11.2017, (vi) 9869832 dated 13.11.2017 and (vii) 9908817 dated 15.11.2017 pertaining to the year 2017 without late cut.

This is review case of PRC Meeting No.02/AM23 held on 13.04.2022 (Case No.28) wherein Committee allowed MEIS benefit against the 7 Shipping Bills without any late cut. The applicant stated that they have not received any mail or notification about consideration and approval of their case from DGFT, PRC Section, therefore they could not apply to RA within 30 days from the date of uploading of minutes of meeting. Their request for condone the time limit for filing MEIS application without any late cut against time barred 7 S/Bills where payments have been received on time before 3 years but E-BRC uploaded by the Bank after 3 years period of exports. Hence they are requesting to allow condonation the delay in applying to RA as per decision of PRC meeting and extend the time and grant 30 days more time to apply to RA.

Decision: The Committee reviewed and examined the case on the basis of justification provided by the firm and discussed the matter at length and decided to accede to the request of the firm for condonation of condition to approach RA for allowing MEIS benefit against 7 Shipping bills within 30 days from the date of uploading of the minutes of meeting imposed by PRC in its meeting no.02/AM23 dated 13.04.2022 (Case no.28). The other terms and conditions of the decision of PRC meeting shall remain same. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 11 M/s. Patanjali Foods Ltd., Mumbai
F.No. HQRPRCAPPLY00003920AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To allow submission of MEIS application of 34 files.

The applicant stated that they could not submitted for issue of claim against their 34 MEIS applications worth Rs. 9.42 Crores because since from February,2021 to September, 2022 the RA Indore put their IEC under DEL due to some issues that pertained to the erstwhile management prior to the acquisition by the new management and ultimately DEL status was removed after made an appeal to DGFT, New Delhi. All listed applications were made and E-Com number generated by them within DEL period but were not submitted. Further they have stated that there was no fault of them as the company went into CIRP under IBC in December, 2017 and new management of Patanjali Group under the able leadership of Shri Ramdev took over the company in December, 2019. Now that IEC is removed from DEL and we can claim MEIS incentives as company is suffering huge losses due to non-receipt of incentives which were taken into their costing while exporting the products. Hence they are requesting to allow 34 MEIS application for incentive claims.

Decision: The Committee after discussing the matter on the basis of justification submitted by the application, decided to defer the case and ask the firm to submit complete details in the matter for taking the decision.

(Action: Applicant)

Case No. 12 M/s. Thansun Techno Leders, Chennai
F.No. HQRPRCAPPLY00003951AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of 4 MEIS No.(i) 0419098818 dated 02.11.2021, (ii) 0419097737 dated 21.10.2021, (iii) 0419098789 dated 02.11.2021 and (iv) 0419098788 dated 02.11.2021.

The applicant stated that the above mentioned Four MEIS licenses which got expired recently as they were expecting a Chinese supplier to ship a machine ordered long back utilising these licenses, but the supplier neither informed that he was unable to complete the order and moreover he kept delaying this order. Most of the orders are not fulfilled due to erratic backlog of orders due to lockdown, zero covid-19 policy of China, power shortage etc. By the time they realised that this supplier could not ship and they were not even able to transfer these licenses to any importer, as they refused due to short validity. Hence they are requesting to allow revalidation of four MEIS as mentioned in the subject.

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

(Action: Applicant)

Case No. 13 M/s. National Engineering Inds., Ltd., Jaipur
F.No. HQRPRCAPPLY00003804AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To allow submission of MEIS application due to delayed in uploading of BRCs on DGFT site.

The applicant stated that they are leading manufacturer and exporter of all kind of bearings, renowned for excellence in quality and delivery. During the FY 2019-20, out of total exports they have received all payments from overseas buyers well in time but their bankers have not uploaded e-BRCs of 69 S/Bills on time. Hence they could not submit MEIS applications for these S/Bills against e-BRCs have been uploaded after 28.02.2022 by their Bank. The last date for submitting online applications were 28.02.2022 as per Notification No.53 dated 01.02.2022. They have submitted copies of all eBRCs showing date of payment and uploading date. Hence they are questing to allow to obtain MEIS benefits against above mentioned 69 MEIS applications.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading the BRC the firm has faced the problem which was beyond their control. Accordingly, it decided to allow MEIS benefit only for those shipping bills whose realization has happened within time and e-BRC have been uploaded by the bank after 01.01.2022. 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-Concerned/PC-3 division for necessary updation

Case No. 14 M/s. ITC Ltd., Secunderabad
F.No. HQRPRCAPPLY00261054AM22
Meeting No. 31/AM23 held on 17.02.2023

Subject: To allow submission of MEIS application manually.

The applicant stated that they are one of the largest exporters of paper & paper boards from India and exporting products under MEIS scheme as per Exim Policy. They could not apply for MEIS scrip due to non availability of S/Bills and Bank Realization Certificate in DGFT Portal. This issue was taken up NIC & DGFT help line many times. As there is a technical glitch they were not able to apply for MEIS scrip and made many efforts to resolve this issue besides writing to NIC and DGFT help desk but the issue remaining unresolved meanwhile with time lapsed the S/Bills have become time barred for making application on time. Hence they are requesting to allow permission to make application for MEIS scrip manually and advise NIC for resolution of this technical error.

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

(Action: Applicant/PC-3 division)

Case No. 15 M/s. Sunita Exports, Mumbai
F.No. HQRPRCAPPLY00003854AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To condone the time limit for filing MEIS application against 09 time barred shipping bills pertaining to the year 2018-19 without late cut.

The applicant stated that due to technical error to delay in S/Bills transmission from Customs to DGFT and delay in upload of BRC from their Bank few of MEIS claims of S/Bills are still pending. They have further stated that they are very small exporter and would not be able to bear so much loss as they work on very thin margin and would not be able to bear such huge loss. Hence they are requesting to allow 09 time barred Shipping Bills pertaining to the year 2018-19 against MEIS application.

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

(Action: Applicant)

Case No. 16 M/s. Indira Television Ltd., Hyderabad
F.No. HQRPRCAPPLY00003806AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To condone the time limit for filing SEIS applications pertaining to the year 2018-19 and 2019-20 without late cut.

The applicant stated that they had prepared and submitted online application for claim of SEIS for against their Foreign Exchange receipts for the services rendered and after submission of their application their staff looking after became ill and did not come to the office regularly. Their application has been rejected by RA Hyderabad as time barred application and advised to approach PRC in the matter. Hence they are requesting to allow condonation of time limit for filing of SEIS applications FY 2018-19 and 2019-20.

Decision: The Committee after going through the representation it observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. In light of the instructions already provided to the RAs on dealing with cases falling under Para 2.05 (b) HBP, the firm may approach the concerned RA in the matter.

(Action: Applicant)

Case No. 17 M/s. Romsons International, Noida
F.No. HQRPRCAPPLY00003871AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To endorse transferable condition in TPS Authorisation issued after 16 years of application.

The applicant stated that they have been issued with the Authorization after a very long time i.e. after around 15 years or so, presumably the case was under litigation in the Supreme Court, reliably known hence taken considerable long time by the RLA for affecting TPS issuance. They have become entitled after achieving the Goal/Target of additional exports fixed by DGFT as laid down under Para 3.2.5 of HBP (Vol.I 2004-2009) and an award in the shape of TPS was made admissible and available to them as per policy which has been conferred to the Additional Target Achieving Exporters. TPS Authorization was issued by CLA New Delhi after a period of around 15 years and in between lot of changes took place, within stakeholders of the firm specially their Unit shifted to the Noida SEZ from DTA Unit during 2009, hence they requested to arrange to issue instructions to CLA for making the said Authorization Transferable so that an award of hard earned admissible additional duty saved amount could be encashed by them as at present they being established in the NSEZ has now direct or indirect benefit for duty saved amount available in the TPS authorization with Actual User conditions issued to them. Hence they are requesting to allow changing the Clause from Non-Transferable to Transferable against above mentioned TPS.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 18 M/s. Sri Vari International, Tamil Nadu
F.No. HQRPRCAPPLY00003842AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of RoSCTL No.3219105690 dated 29.09.2021.

The applicant stated that ROSCTL issued on 29.09.2021 and the validity already expired on 28.09.2022 due to import delaying and not able authorised E signing they were not able to utilise the license. Hence they are requesting to allow six months revalidation of above mentioned RoSCTL.

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.

(Action: Applicant)

Case No. 19 M/s. Tanu Garments Pvt. Ltd., New Delhi
F.No. HQRPRCAPPLY00003821AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Allow to apply for ROSCTL

The applicant has stated that S/Bill No.4623973 dated 03.06.2019 INTKD6 still not showing in DGFT Portal due to alert in GST or DRI issue and they are not able to apply for ROSCTL. Recently they had received copy of order from O/o the Commissioner of Customs, Special Intelligence & Investigation Branch, New Delhi about their case and this S/Bill free for alert in GST and DRI. DBK received in this month. Hence they are requesting to allow permission for apply RoSCTL application.

Decision: The Committee after going through the representation observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach Customs Authority in the matter.

(Action: Applicant)

Case No. 20 **M/s. Trident Ltd., Ludhiana**
F.No. HQRPRCAPPLY00003926AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Non availability of shipping bills at DGFT portal to apply for RoSCTL claims against shipping bills filed on or before 31.12.2020 and LEO done on or after 01.01.2021 - release / sanction of ROSCTL claims.

The applicant stated that RoSCTL claims as per Advisory Number 06/2021 dated 21.03.2022 would be applicable to S/Bills filed on or after 01.01.2021, if a S/Bill has been filed prior to 01.01.2021 but processed after 01.01.2021 it will not be eligible for RoSCTL benefit. Hence date of filing of S/Bills and not date of LEO is relevant. For the residual RoSCTL claims of the period prior to 01.01.2021, these would continue be transmitted to DGFT by Customs system for issuance of scrips, as was being done till now, since the same would not eligible for aforesaid notified RoSCTL scheme. Their S/Bills involving RoSCTL of Rs. 1.09 cr. Issued before 01.01.2021 and where LEO are made on or after 01.01.2021 were not getting reflected over the DGFT Portal despite of repeated requests therefore, they were unable to submit RoSCTL application online at DGFT Portal. Hence they are requesting to allow sanction the admissible benefits to them where the S/Bills are filed on or before 31.12.2020 and the LEO is on or after 01.01.2021 and are not available at DGFT portal.

Decision: The Committee went through the representation received from the firm and observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach PC-3 division in the matter.

(Action: Applicant)

Case No. 21 **M/s. Orients Fashion Exports (India) Pvt. Ltd., New Delhi**
F.No. HQRPRCAPPLY00003808AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of ROSCTL Scrip No.0519222454 dated 22.05.2020.

The applicant stated that due to Covid-19 pandemic was acutely affecting India, as well as the rest of the world, leading to several mandated quarantines and restrictions regarding production and exports. Additionally, their staff who look after the work related with RoSCTL unfortunately passed away during this period and RoSCTL license remained pending and went unutilized. After auditing their accounts recently they have found one license had unfortunately expired and went unutilized. Hence they are requesting to allow revalidation of the above mentioned RoSCTL Scrip.

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

(Action: Applicant)

Case No. 22 M/s. SRF Ltd., New Delhi
F.No. HQRPRCAPPLY00003201AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of Advance Authorization No.0510410372 dated 25.04.2019.

The applicant stated that during Covid-19 pandemic situation badly affected their business and they could not utilized the said AA and took revalidation up to 25.10.2020 as per Notification No.57 and PN No.67 dated 31.03.2020. Further they could not import the ordered imported inputs to make the exports further. As a result they could not even utililze the extended import period allowed and had expired. They have executed time bound export orders and fulfilled 27.51% exports in quantity terms using duty paid imported inputs and from import made against other concurrent licenses in use simultaneously. Hence they are requesting to allow three months revalidation for import of materials.

Decision: The Committee examined 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. 23 M/s. Kamsons Polymers Pvt. Ltd., Mumbai
F.No. HQRPRCAPPLY00003838AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of Advance Authorization No.0310837271 dated 20.07.2020.

The applicant stated that they have obtained advance licence which was extended upto 20.07.2022 on 14.03.2022. After the said extension authorization was amended for FOB, CIF value on the basis of actual export made which were more than imposed in licence. Firm has imports raw material first two item to the tune of 60% in term of quantity and value. When data want transmitted customs port the CIF value of the licence was Zero and unable to permission to register the licence due to technical error in the part of customs or DGFT therefore, they were not allowed to make imports. They were visited RA and JNPT to resolve the above error but the above error was not sorted and their AA expired without making any imports towards replishment. Hence they are requesting to allow six months revalidation of the above mentioned AA.

Decision: The Committee discussed the case on the basis of statement made by the firm and it decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement to the extent of 100% export against Advance Authorisation No.0310837271 dated 20.07.2020. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 24 M/s. Chirag Pack (I) Pvt. Ltd., Mumbai
F.No. HQRPRCAPPLY00003671AM23
Meeting No. 31/AM23 held on 17.02.2023

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 Advance Authorisation No.0310789982 dated 07.10.2014

The applicant stated that they have applied for EODC against authorization no. 0310789982 dt. 07.10.2014 under deemed exports supply to SEZ unit. The firm stated that RA Mumbai has raised a query and asked to submit Bill of Exports for supply the SEZ unit. The firm has responded of D/L dt. 04.08.2019 in terms of policy Circular Notice. No. 39 dt. 07.06.2022 at S. No. 4 accordingly as the supply to SEZ units prior to 01.04.2015 deprived from the relaxation. In this case the supplies already made against advance authorization and now there is no scope of arrangement of Bill of Export documents for the supplies made after 01.04.2015. They had copies of ARE-1 duly mentioned AA details and same is duly verified and attested by the excise authorities and also Invoices duly mentioned AA details and its corresponding E-BRCs. Hence they are requesting to allow waiver of procedural requirement and issue relaxation to further process for closure of the above mentioned subject AA.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length and it decided to defer the case for further examination.

(Action: Applicant)

Case No. 25 M/s. Glenmark Pharmaceuticals Ltd., Mumbai
F.No. HQRPRCAPPLY00003837AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To allow 07 shipping bills to be account against EO fulfilment of Advance Authorisation No.0310834502 dated 28.01.2020.

This is review case of PRC meeting No. 14/AM23 held on 28.09.2022 (Case No.19) wherein Committee decided to reject the case regarding acceptance of the 7 S/bills against advance authorization no. 0310834502 dt. 28.01.2020 for the redemption purpose. The applicant now stated that they have not obtained any Brand rate DBK benefit on input against these 7 s/bills. They have files these s/bill under Brand rate DBK to obtained refund of Duties paid on imported packing material which was used in exports product and not claimed under exemption of advance licence. Hence they are requesting to allow above mentioned S/Bills to be account against Advance License for Redemption 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. 26 M/s. Greenleaf Extractions Pvt. Ltd., Cochin
F.No. HQRPRCAPPLY00003921AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Extension of EOP for export of spices for EOU against LOP No.17/03/2019:PER:EOU:KL:CSEZ/4940 dated 16.08.2019.

The applicant stated that they are registered EOU under the jurisdiction of the Development Commissioner, Cochin Special Economic Zone and exporter of Spices Oil and Oleoresins for which they import various spices like Black Pepper, Ginger, Nutmeg, Mace and White pepper etc. They have imported Garlic oil Crude for the exports of spices oil and Oleoresins within 12 month. Firm has imported input on 05.10.2021 and have to exports on 05.10.2022. Unfortunately due an outbreak of fire, and the consequent havoc they could not process the imported material to fulfill the export obligation in time. The buyer has canceled the order. Now the stage of negotiations with the buyer a fresh order received. However firm has already exported 486 kgs of Garlic refined oil with in initial validity period and there is shortfall in quantity 1503 kgs against imports 2000 kgs of inputs. Hence they are requesting to allow EOP extension upto 31.03.2023 against above mentioned AA.

Decision: The Committee having examined the submission in detail and in view of justification provided by the firm, it decided to accede to the request of the firm and allowed extension of Export Obligation Period for a period of 6 months from the date of endorsement for 1503 kg of Garlic Refined Oil. The firm shall approach concerned SEZ within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/DC-CSEZ)

Case No. 27 M/s. V. Mittra Sons, Jalandhar
F.No. HQRPRCAPPLY00003750AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of DFIA No.3011000534 dated 11.06.2021.

The applicant stated that they have obtained Transferable DFIA licence no. 3011000173 dt. 28.01.2021 with EDI port INLDH6 at the Scrip but it was transmitted to Non EDI port and issue new DFIA No.3011000534 dt. 11.06.2021. But transmitted shown as dated 28.01.2021 instead of 11.06.2021 which was error. However RA allow one revalidation which was valid upto 28.07.2022. Due to mismatch of transmitted date they could not utilized the scrips. Hence they are requesting to allow revalidation upto 28.01.2023 against above mentioned DFIA.

Decision: The Committee examined the statement made by the applicant and discussed the matter at length and it decided to defer the case for further examination.

(Action: Applicant)

Case No. 28 M/s. Sameer Chaudhary, Gurugram
F.No. HQRPRCAPPLY00003846AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Extending the validity of licence for import of horses and amendment in the Import License No.0111001923 dated 02.11.2021.

The applicant stated that he is an Equestrian Athlete of National repute with numerous medals at National Level and he has obtained Import License for import of 3 Horses (2 Geldings and 1 Mare) from Germany. Due to the ongoing adverse international travel situation this year he was not able to organize transport for the desired horses and his license has been expired in November 2022. Hence he is requesting to allow one revalidation of above mentioned license up to November, 2023 and amendment in the license as change the sex of horses from 2 Geldings and 1 mare to 1 mare to 1 gelding and 2 Mares.

Decision: The Committee discussed the case on the basis of statement made by the firm and it decided to allow revalidation for a period of 12 months from the date of endorsement against Import License No.0111001923 dated 02.11.2021. For the other request firm may approach to Concerned Authority. The firm shall approach DGFT within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ILS-Division)

Case No. 29 M/s. Gupta Oxygen Pvt. Ltd., Hisar, Haryana
F.No. HQRPRCAPPLY00003915AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Allow relaxation in provision for validity of import authorisation No.0111004459 dated 02.06.2022 on the date of import (BL date) where BL date is before issuance of import Authorisation amendment date 18.11.2022.

The applicant stated that they have set up a plant for processing, blending and refilling of various HEC refrigerant Gases in the year 2022. For this purpose they need to import various HFC gases in bulk containers, and the import policy for these gases was free till 08.03.2022 but from 09.03.2022 the import policy of these gases was changed to Restricted vide Notification No.59/2015-20 dated 09.03.2022 with policy condition that import of HFC's is permitted with an import authorization subject to recommendation of Ozone Cell, MOEF&CC. Accordingly, they have applied for import authorization of restricted items for 8 types of HFC gases but they have granted 4 types of HFC gases against this licence in their import 2 type of gases (HFC R-32 and R-125) has not been granted and later granted vide amendments on 18.11.2022. Their shipments have already been dispatched prior to the date of amendment of Import Authorization license for 2 gases vide amendment dated 18.11.2022. The date of BL must be after grant of import authorization as per para 9.11 HBP. They have already got import authorization for 4 gases in June, 2022 and were in anticipation of grant of import authorization for balance 2 gases soon, however their supplier was making tremendous pressure for supply and dispatch of consignment of these 2 gages otherwise they will cancel their order. Their supplier finally shipped these goods in October, 2022 as they did not have enough space in their warehouses and were facing various constraints. They granted import authorisation on 18.11.2022 which is after the date of BL. Hence they are requesting to allow relaxation in validity of import authorization on the date of import (BL dt.) where bill date before issuance of imports authorization amendment dated 18.11.2022

Decision: The Committee discussed the case on the basis of statement made by the firm and it decided to allow relaxation for validity of import authorisation No.0111004459 dated 02.06.2022 on the date of import (BL date) where BL date is before issuance of import Authorisation amendment date 18.11.2022. The firm shall approach DGFT within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ILS-Division)

Case No. 30 M/s. Elite Green Pvt. Ltd., Ahmedabad
F.No. HQRPRCAPPLY000003892AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.04.2019 to 30.09.2019.

The applicant stated that they are merchant exporter holding a status certificate and due to covid-19 it was not possible for them to have a continuous flow in the work and work from home was also not practical because most of the required documents were not handy with them. The final documents they had to depend on other agencies and departments which is not an easy job. In the meantime they would submit the application for other quarters of the same period while the fourth quarter was extended by the office. Hence they are requesting to allow relaxation in extension of time for submission of TMA Application of the Quarter 2nd and 3rd for the year 2019-20 due to covid.

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.

(Action: Applicant)

Case No. 31 **M/s. Just Now Traders, Indore**
F.No. HQRPRCAPPLY00003840AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.10.2020 to 31.12.2020.

The applicant stated that they had submitted the online TMA application for the period October 2020 to December, 2020 on 21.12.2021 and it has been approved by RA on 19.04.2022. They had exported total 339 containers vide 30 S/Bills in this quarter and mistakenly applied for only 14 containers – 1 S/Bill in this quarter in the meantime their concern office staff left from company and he has not properly handed over the documents later on their CA highlighted this mistake and they told them that they should have received TMA claim amount of Rs.24,58,400/- for this quarter whereas they have received only Rs.78,400/- Hence they are requesting to allow application for 325 containers and allow re-apply of the balance S/Bills for the TMA benefit.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 32 **M/s. Arabian Trading Corporation, Mumbai**
F.No. HQRPRCAPPLY00003945AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.04.2020 to 31.12.2020.

The applicant stated that their exports benefits TMA Scheme files has been rejected from online portal of RLA due to no response of Deficiency letter send by Department in terms of para 2.05(b) of HBP 2015-20 mentioned at Sl.No.3. In this regard they have stated that due to pandemic period of covid-19 they were not able to reach website and due to lack of knowledge about the online system procedure of TMA they failed to respond on time. Hence they are requesting to allow condonation of delay of submission of TMA application.

Decision: The Committee after going through the representation it observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach concerned RA immediately in the matter.

(Action: Applicant)

Case No. 33 **M/s. Satvic Foods Pvt. Ltd., Karnataka**
F.No. HQRPRCAPPLY00003886AM23

Meeting No. 31/AM23 held on 17.02.2023

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.04.2020 to 30.06.2020.

The applicant stated that they are one of the producer and exporter of Gherkins/Cornichons and allied vegetable products in brine/vinegar and also availing the benefit under TMA. Their application has been rejected due to delay on replying by the RA. They have received a D/L to submit the liner certificate from liner as a proof of FCL. They approach the liner for the certificate and they replied that in bill of lading it is clearly mentioned that one container said to contain 80 Drums' and also it is mentioned as one container in the column of number of container or packages received. If it is LCL it will be mentioned as packages instead of one container. They have replied the DL by showing these facts and again they insisted to submit the liner certificate so they were waiting to get that certificate from liner and by the time the application got rejected. Hence they are requesting to allow condonation of delay in submission of physical copy of TMA application for above mentioned period.

Decision: The Committee examined the case on the basis of statement made by the applicant and discussed the matter at length and observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach concerned RA immediately in the matter.

(Action: Applicant)

Case No. 34 M/s. Avanti Feeds Ltd., Hyderabad
F.No. HQRPRCAPPLY00003827AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Nexus related issued in 5 EPCG Authorisation No.(i) 0930003063 dated 10.04.2007, (ii) 0930003285 dated 22.06.2007, (iii) 0930007281 dated 14.07.2011, (iv) 0930007717 dated 30.11.2011, and (v) 0930007929 dated 14.02.2012.

The applicant stated that as per the condition of EPCG authorization, they have discharged exports obligation by export of processed shrimp in their own shrimp processing unit and applied for EODC certificate. The export obligation was fulfilled as per the export product specified on the EPCG authorization & now after the exports are fulfilled RA rejected EODC on the ground that there is no nexus between shrimp feed manufactured by machinery imported under EPCG and exports of processed shrimp. They represented their case before EPCG Committed 4th Meeting held on 12.07.2019 (Case No.7) and wherein Committee decided to maintain the rejection. The export of Shrimps has been mentioned as export item in the EPCG license and after fulfilling export obligation, licensing authority should not reverse the stand. Having accepted and endorsed Shrimps in EPCG authorization they have acted upon the authorization. It is not possible for them to export at this stage when export obligation period is over. Hence they are requesting to allow Shrimp exports to be counted for fulfillment of export obligation against subject EPCG license.

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 EPCG- Division for examination and thereafter the same will be brought back before PRC.

(Action: Applicant/EPCG-Division)

Case No. 35 M/s. Amelco Kabel Pvt. Ltd., NOIDA
F.No. HQRPRCAPPLY00003955AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To allow extension in the date of filling of claim for AIR DBK for six months after the allowed period of 3 years against Deemed export supplies made to 100% EOU, FY 2018-19.

The applicant stated that they are eligible for Duty Drawback as Deemed exports in terms of per para 7.04 (Benefits to the Supplier/Recipient) of FTP 2015-2020. However, due to lack of knowledge of the mentioned DBK benefit, they skipped the due dates of filing of DBK claims which is 12 months from the date of realization of 100% payment against such supplies, and the said cases got time barred. The firm has approached in Jt. DGFT, New Delhi on dated 25.05.2022, but they have rejected their requested on the grounds of being time barred case. The date of realization of 100% payment against above claim was, 06.06.2018 as per which the last date of filing of application including the valid as well as period with 10% cut (total 3 years) was 06.06.2021 in this connection, firm has stated that they have filed application on 25.05.2022 i.e. within one year after the prescribed period of three years (one year from the date of realization and Total 2 years post expiry of one year with late cut)., Further stated that due to the period of COVID and Lockdown in the country, they could not file application with the authority on time. Furthermore stated that the Company is an MSME unit, which has 90% of EOU supplies only and have not been using any other export incentive / exemption of duties by way of advance authorization or any other benefit, on the mentioned supplies to 100% EOU during the mentioned years of claim and the only benefit/ reimbursement of duties available for them, is Duty Drawback only, using two inputs in the manufacturing of their product which are1) Copper and 2) PVC, out of which they import PVC, Master Batch by way of payment of duty, without any exemption benefit. Hence they are requesting to grant extension in the date for filing DBK claim, for six months after the allowed period of 3 years (one year original period + 2 years period with late cut as per para 9.02 of HBP).

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

(Action: Applicant)

Case No. 36 M/s. Amelco Kabel Pvt. Ltd., NOIDA
F.No. HQRPRCAPPLY00003956AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To allow extension in the date of filling of claim for AIR DBK for one year after the allowed period of 3 years against Deemed export supplies made to 100% EOU, FY 2017-18.

The applicant stated that they are eligible for Duty Drawback as Deemed exports in terms of per para 7.04 (Benefits to the Supplier/Recipient) of FTP 2015-2020. However, due to lack of knowledge of the mentioned DBK benefit, they skipped the due dates of filing of DBK claims which is 12 months from the date of realization of 100% payment against such supplies and the said cases got time barred. They had approached in Jt. DGFT, New Delhi on dated 25.05.2022, but they have rejected their requested on the grounds of being time barred case. The date of realization of 100% payment against above claim was 06.06.2018 as per which the last date of filing of application including the valid as well as period with 10% cut (total 3 years) was 06.06.2021 in this connection, firm has stated that they have filed application on 25.05.2022 i.e. within one year after the prescribed period of three years (one year from the date of realization and Total 2 years post expiry of one year with late cut). Further they have stated that due to the period of COVID and Lockdown in the country, they could not file application with the authority on time. Furthermore stated that the Company is an MSME unit, which has 90% of EOU supplies only and have not been using any other export incentive / exemption of duties by way of advance authorization or any other benefit, on the mentioned supplies to 100% EOU during the mentioned years of claim and the only benefit/ reimbursement of duties available for them, is Duty Drawback only, using two inputs in the manufacturing of their product which are1) Copper and 2) PVC, out of which they import PVC, Master Batch by way of payment of duty, without any exemption benefit. Hence they are requesting to grant extension in the date for filing DBK claim, for one year after the allowed period of 3 years (one year original period + 2 years period with late cut as per para 9.02 of HBP)

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

(Action: Applicant)

Case No. 37 M/s. KGA Tex Knit (I) Pvt. Ltd., Ludhiana
F.No. HQRPRCAPPLY00003961AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Allow to apply for ROSCTL claim during 2019-20 and 2020-21.

The applicant stated that their ROSCTL claim pending from 01.04.2019 to 31.12.2020 due to mismatch of data as per GSTR-1 and GSTR-3B. GST Department write a letter to them on 19.07.2019 for clarification and submit required documents. In the meantime all their incentive hold by GST Department and no shipping showing online for claiming ROSCTL benefits. Now in August 2022 GST Department release their all incentives but for claiming time of ROSCTL is over. Hence they are requesting to allow ROSCTL for the period 2019-20 and 2020-21.

Decision: The Committee went through the representation submitted by the firm and observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach PC-3 division in the matter.

(Action: Applicant)

Case No. 38 M/s. Kilburn Engineering Ltd., Kolkata.
F.No. HQRPRCAPPLY00003958AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: To condone the time limit for filing MEIS application against 69 time barred shipping bills pertaining to the FY 2015-20 without late cut.

The applicant stated that the firm is on DEL status due to non fulfillment of EO against advance authorization. Their IEC was under DEL. The said advance authorization is pending for Norms Committee decision. Therefore, firm could not applied for MEIS. Hence they are requesting to condone the time limit for filing MEIS application against 69 time barred shipping bills.

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

(Action: Applicant)

Case No. 39 M/s. Patanjali Foods Ltd., Mumbai
F.No. HQRPRCAPPLY00003962AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.02.2021 to 30.09.2022.

The applicant stated that their 4 TMA applications of TMA incentive claims of worth Rs. 2.15 crores which could not yet been submitted for issue of claim because since from February 2021 to September 2022 the RLA put their IEC under DEL due to some issues that pertained to the erstwhile management prior to the acquisition by new management and ultimately DEL status was removed after they made an appeal to H.Qtr.New Delhi. There was no fault of them as the company went into CIRP under IBC in December, 2017and New Management of Patanjali Group under the leadership of Shri Ramdev took over the company in December, 2019. Now that IEC is removed from DEL. Hence they are requesting to condone the delay in submission of physical copy of TMA application for the above mentioned period.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee noted that 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.

(Action: Applicant)

Case No.40 **M/s. Manorama Industries Limited, Mumbai**
F.No. HQRPRCAPPLY00003867AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Review of PRC decision against 9 Advance Authorization No.(1) 0310832175 dated 11.10.2019, (2) 0310835606 dated 15.04.2020, (3) 0310839030 dated 20.10.2020, (4) 0310839179 dated 28.10.2020, (5) 0310835228 dated 05.03.2020, (6) 0310835285 dated 06.03.2020, (7) 0310835284 dated 06.03.2010, (8) 0310835605 dated 15.04.2020 and (9) 0310838991 dated 19.10.2020.

(a) To regularize the exports already made up to 31.12.2021 against each import consignment without any composition fee under the amnesty scheme provided under DGFT Notification No.28 dated 23.09.2021;

(b) To regularize further exports already made beyond EOP (90 days) against each import consignments beyond 31.12.2021 up to the original EOP without any composition on the unfulfilled EO (under the amnesty scheme provided under DGFT Notification NO.28 dated 23.09.2021.

(c) EOP extension for a further period of 90 days from the date of endorsement subject to payment of very minimal composition fee for regularization of shortfall.

This is a deferred case of PRC Meeting No.24/AM23 held on 27.12.2022 (Case No. 50) wherein decided to defer the case for further examination. The applicant stated that the composition fee of 1% per month is too high and unbearable for them to continue further exports and to operate the manufacturing unit located providing employment of weaker sector from nearby Tribal area. They have suffered huge impact for the following grounds (a) They had set up the unit on 27.07.2019 and first advance authorizations have been issued on 11.10.2019. The first import was made on 09.11.2019. (b) The FASSAI vide notification dated 27.07.2020 had notified reduced FFA content from earlier 2.50% to 0.25% specifications for their export product of Shea Stearine. It took more than 6 months to re-streamline their plant with additional machinery investment of more than Rs.8 Cr. To meet FASSAI revised parameters. (c) By the time got approval of samples their unit was very badly affected due to Corona Epidemics in the year 2020. Their entire production had come to stand still due to non-availability of workers and stoppage of export requirements in the international market. (d) They had faced further severe problem in complying with the condition of 90 days EOP against each import consignment under Appendix 4J for the export product of Shea Stearine which is only grown in 5 African countries of Ghana, Benin, Togo, Nigeria and Costo D'Ivory from where India's total imports are 99%. (e) In these 5 African countries the Shea Nut crop is only during 3 months and import can be made into India only between November to March.

They have already suffered heavy revenue losses in the international market up to 2021 and have come to a neutral level in the current year of 2022 and will take one year to recover. We will only be able to survive if the very high composition fee amount is reduced to very minimum reasonable level in order continue provide employment to nearby tribal worker and to continue further imports of Shea Nut which can only be imported during the current season of November to March. In spite of all these they have been able to increase their monthly production from 200 MT to 500 MT per month of export product of Shea Stearine and in future be able to make more exports.

Decision: The Committee examined the statement made by the firm and discussed the matter at length. The Committee decided that for all PRC cases also, a similar dispensation of composition fee as notified earlier vide PN No.52 dated 18.01.2023 should be made applicable for a uniform and transparent system and to reduce transaction costs. Accordingly, it was decided that PC-4 should make necessary provisions/ amendment in this regard. All applicants will have 90 days from the date of Amendment in which to approach jurisdictional RA for getting earlier PRC decision implemented.

(Action: PC-4-Division/Applicant)

Case No.41 M/s. Megha Investment Pvt. Ltd., Ahmedabad
F.No. HQRPRCAPPLY00003966AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Extension of EOP against Advance Authorization No.(i) 0810145821 dated 25.07.2019, (ii) 0810145822 dated 25.07.2019, (iii) 0810145823 dated 25.07.2019, (iv) 0810145824 dated 25.07.2019 & (v) 0810145825 dated 25.07.2019.

The applicant stated that they are new in the export business and not properly aware of the various guidelines and rules related to import and export. They have only one buyer on whom they completely depend for all their business and they could not export the pending quantity of garments as according to buyer requirement these were to be shipped during May-June 2020 but due to Covid-19 their factory was shut and production could not be done and then during this time the buyer raised a dispute on some past export shipments citing production defect and raised a debit note/damages claim. Hence they are requesting to allow extension in EOP upto 31.03.2023 to fulfilment of export obligation against all Five subject licence.

Decision: The Committee examined the submission made by the applicant 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.

(Action: Applicant)

Case No.42 M/s. Indian Cork Industries, Bahadurgarh
F.No. HQRPRCAPPLY00003983AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Extension of EOP against Advance Authorization No.0510237309 dated 27.02.2009.

The applicant stated that they had obtained subject AA for export of Cork Shets Slabs /Rubberized Cork Sheets /Gaskets and import of Acrylonitrile Butadiene Rubber, Rejected Cork Stoppers and Disc or Granulated Cork. The norms were fixed by Norms Committee vide meeting no.48/14 dated 26.02.2014. They had started their exports and imports immediately on issuance of authorisation. It was considered that an excess import of 1726.27 Kgs of Acrylonitrile Butadiene Rubber had been made and accordingly duty and interest was paid vide TR-6 No.74689 dated 30.01.2020. They had submitted their application for redemption on 16.12.2019 with all the relevant documents required for redemption. However a deficiency was issued by CLA, New Delhi raising various points wherein it was advised that the exports made after 27.02.2011 are beyond the specific EOP. As per PC No.80(RE-2008)/2004-2009 dated 13.04.2009 the EOP under AA had been increased to 36 from 24 months without any composition fee. Accordingly the export made within 36 months i.e. 27.02.2012 are within the actual EOP of subject authorisation. Also para 4.22.1 of HBP 2004-2009 allow them two extension of 6 months each in EOP making the EOP of authorisation up to 48 months from the date of authorisation. They had also deposited the composition fee amounting to Rs.11,050/- for granting them 1st and 2nd EOP extension. In the meantime, they had also received various correspondence from customs regarding submission of EODC. Hence they are requesting to allow extension in EOP upto 48 months up to i.e.27.02.2013 against subject licence and regularized the case as the requisite composition fee had already been paid.

Decision: The Committee discussed the case in detail and in view of justification provided by the firm and observed that the firm states to have already paid the requisite composition fee for the extensions granted. Accordingly, it decided to allow EOP extension up to 27.02.2013 against Advance Authorisation No.0510237309 dated 27.02.2009 only for regularization purpose. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No.43 M/s. Galaxy Transmissions Pvt. Ltd., Sangli
F.No. HQRPRCAPPLY00003906AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of Advance Authorization No.3110067300 dated 24.01.2019.

The applicant stated that they had obtained subject licence from RLA, Pune and have applied for 2nd Extension and during 2nd extension RA took inordinate delay of 100 days for the extension and the same has been included in 180 days of extension allowed by them. They left with only 80 days to complete the imports which was most difficult to do the needful. Hence they are requesting to allow revalidation of subject licence to complete the import.

Decision: The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 3 months from the date of endorsement of Advance Authorisation No.3110067300 dated 24.01.2019. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Pune)

Case No.44 M/s. Ascent Finechem Pvt. Ltd., Ahmedabad
F.No. HQRPRCAPPLY00003989AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of MEIS Scrip No.0819071635 dated 13.10.2021 and 0819071643 dated 13.10.2022.

The applicant stated that they are Gujarat based manufacturer of Pharmaceutical intermediates and have obtained subject MEIS Scrip from RA Ahmadabad and their products are mainly imported from China and due to Covid-19 pandemic in China the value of their input chemicals were extremely high, which was prohibitively expensive for them for making the products. Hence they could not produce the final product in the stipulated time to utilise the Scrip for import purpose. Further they have stated that also due to the Ukraine-Russia war they have experienced sharp delay in getting their raw materials shipment to meet the deadlines to deliver their finished products. Hence they are requesting to allow six revalidation of above mentioned Duty Credit Scrip.

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.

(Action: Applicant)

Case No.45 M/s. Lamba Footwear Industries, Agra
F.No. HQRPRCAPPLY00003963AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of MEIS Scrip No.0619034234 dated 07.10.2021.

The applicant stated that the subject MEIS Licence could not be used due to oversight by their staff and they will be unable to bear this huge losses without revalidation of this Scrip. Hence they are requesting to allow revalidation against subject MEIS license.

Decision: The Committee examined 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 for revalidation of MEIS Scrip.

(Action: Applicant)

Case No.46 M/s. Lamba Footwear Industries, Agra
F.No. HQRPRCAPPLY00003964AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of MEIS Scrip No.0619034233 dated 07.10.2021.

The applicant stated that the subject MEIS Licence could not be used due to oversight by their staff and they will be unable to bear this huge losses without revalidation of this Scrip. Hence they are requesting to allow revalidation against subject MEIS license.

Decision: The Committee examined 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 for revalidation of MEIS Scrip.

(Action: Applicant)

Case No.47 M/s. SPP Poly Pack Private Limited, Telangana
F.No. HQRPRCAPPLY00003988AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Revalidation of MEIS Scrip No.0919026511 dated 11.11.2020.

The applicant stated that they had obtained MEIS license No.0919021215 dated 07.10.2019 from RA Hyderabad and was utilized by them and obtained another MEIS Licence as mentioned in the subject. In both the licences one S/Bill No.4806366 dated 11.06.2019 repeated twice. Due to double time claiming of one S/Bill they unable to use the second licence and despite of vigorous follow up also BO Portal not given any in time solution of their problem and by this time their licence validity was expired. Hence they are requesting to allow deletion of S/Bill Number from the licence and extend the validity of the licence to enable utilized the subject licence.

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

(Action: Applicant/PC-3 division)

Case No.48 M/s. Ushodaya Enterprises Pvt. Ltd., Mumbai.
F.No. HQRPRCAPPLY00003986AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: Reconsider file rejected against file No.MUMTMAAPPLY00155894AM22 dated 06.12.2022.

The applicant stated that they had applied TMA claim at RA Mumbai and they had issued DL which they could not submit the reply as per the Para 2.05(b) of HBP therefore, RA has rejected their request. Due to the Bank issue their bankers delayed the generation of eBRC against some S/Bills they could not reply the DL raised by the RA. Hence they are requesting to condone the delay and allow TMA benefit.

Decision: The Committee after going through the representation it observed that no policy relaxation is involved in this case. Accordingly it decided to withdraw this case from PRC. Firm may approach concerned RA immediately in the matter.

(Action: Applicant)

Case No.49 M/s. Indo Amines Limited, Dombivli
F.No. HQRPRCAPPLY00003763AM23
Meeting No. 31/AM23 held on 17.02.2023

Subject: **Waiver of composition fee in extension of EOP against 5 Advance Authorization No.(i) 0310815614 dated 07.09.2017, (ii) 0310822662 dated 27.07.2018, (iii) 0310829430 dated 06.06.2019, (iv) 0310815740 dated 13.09.2017, (v) 0310819353 dated 22.02.2018.**

This is a deferred case of PRC Meeting No.28/AM23 dated 11.01.2023 (Case No.13) wherein committee decided to defer the case for further examination. The applicant has stated that due to Environment and pollution issues in China may chemical and pharmacy companies were asked by the Government of China to shut the plants or were asked to relocate, which resulted in disruption of business and led to cancellation of orders. Due to this there was non-availability of containers and the logistics cost arose up badly. Hence, they are requesting for Waiver of composition fee in extension of EOP against 5 Advance Authorization No.(i) 0310815614 dated 07.09.2017, (ii) 0310822662 dated 27.07.2018, (iii) 0310829430 dated 06.06.2019, (iv) 0310815740 dated 13.09.2017, (v) 0310819353 dated 22.02.2018.

Decision: The Committee examined the statement made by the firm and discussed the matter at length. The Committee decided that for all PRC cases also, a similar dispensation of composition fee as notified earlier vide PN No.52 dated 18.01.2023 should be made applicable for a uniform and transparent system and to reduce transaction costs. Accordingly, it was decided that PC-4 should make necessary provisions/ amendment in this regard. All applicants will have 90 days from the date of Amendment in which to approach jurisdictional RA for getting earlier PRC decision implemented.

(Action: PC-4-Division/Applicant)

Case No.50 M/s. Hind Aluminium Industries Limited,
F.No. 01/81/050/680/AM19/CC
Meeting No. 31/AM23 held on 17.02.2023

Subject: To allow Value added product for manufacture the end product in respect of Advance Authorization No.0310825143 dated 20.11.2018.

Brief facts of the case: Advance Authorisation No.0310825143 dtd.20.11.2018 was issued to the firm by RA, Mumbai as per the following details:-

Sl.No.	ITCHS Code	Export Item Name	Qty	UOM	FOB/FOR (Rs.)	FOB/FOR(in currency of realization)
1	76051100	61/0-ALUMINIUM WIRE ROD (Aluminium wire dia exceed 7mm) not alloyed	400000.000	K.G	71601024.00	986240.00 US Dollars
2.	76052100	61/0-ALUMINIUM ROD (Aluminium wire dia exceed 7mm)	100000.000	K.G.	18481056.00	254560.00 US Dollars
				Total	90,082,080.00	1,240,800.00

Sl.No.	ITCHS Code	Import Item Name	Qty	UOM	CIF (Rs.)	CIF (Currency)	Total exemption from Customs duty	Limiting Factor (Value/qty/ value & qty)
1.	76061200	ALUMINIUM PLATES/SHEETS/COILS/SLABS	406000.000	K.G.	64,102,325.00	862,750.00 US Dollars	17,778,779.84	Value & Qty
2.	76061200	-do-	101500.000	K.G.	16,025,581.20	215,687.50 US Dollars	4,444,694.96	Value & Qty.

2. The Norms Committee fixed the norms as per written comments given by Consultant (Tech-3) as follows:-

"The description "containing 98% Aluminium minimum" may be added in the description of export item at Sl.No.2

The words "PLATES/SHEETS/COILS/SLABS" may be deleted and the word "INGOTS" may be added in the description of import item no.1&2 (copy enclosed).

3. The firm has applied for review of the case and requested to reinstate Aluminium Plates/Sheets/Coils/Slabs as applied by them in AA as they had already imported and used Aluminium Coil in export product. The firm was called for PH and the representatives of the firm attended the PH in the NC Meeting held on 30.10.2019 (copy enclosed). They gave the reason that as the prices of value added products i.e, aluminium sheets/Plates/Coils etc. were lower in Chinese market (Shanghai Metal Exchange) vis-à-vis London Metal Exchange, the firm procured the value added material from China which was melted to make the end product. They also claimed that same value added products have been allowed in APAR Industries in the past. But, the NC commented that value added product is not required to manufacture the end product. Further GN-2 also allow import of "Aluminium" and "Zinc" wherever permitted in the form of Ingots/Pigs/Sows/Slabs and T-Bars only. The Committee also informed the representatives that in r/o APAR Industries Limited the AA No.3410043184 dtd.16.5.2017 was fixed in meeting No. 9/81-ALC2/2017 dtd.25.7.2017 (copy enclosed) where value added products were allowed but after that NC has allowed import of ingot only by deleting Plate/Sheet/Coil etc. Their case was rejected in the meeting.

4. The firm has filed WP(C) 2689/2020 in the Delhi High Court and in the last hearing held on 19.12.2022, FTDO and Consultant, NC-II attended wherein the CGSC from DGFT's side explained the case before the Hon'ble Court by giving example of APAR Industries Ltd. as the cases are similar to the case of this firm. The Hon'ble Court gave the order to wait for the decision of Policy Relaxation Committee in the case of APAR Industries and allowed the next hearing on 16.02.2023.

5. Since the cases of APAR Industries Ltd. and Hind Aluminium Industries Limited are similar, as per direction from O/o DGFT, this matter is also forwarded to PRC for its decision whether to allow the import of aluminum coils/plates/sheets in place of ingots and to change the description of import items as applied for as one time measure.

AA No.0310825 dated 20.11.2018 of Hind Aluminium Industries Limited and the similar cases of APAR Industries Ltd. vide AA Nos. are as under:-

Sl.No.	**HQ File No.**	**Authorisation No.**	**Date of Authorisation Issued**
1.	HQRNORMREVIW00000777AM23	3410043984	21/03/2018
2.	HQRNORMREVIW00000784AM23	3410044027	09/04/2018
3.	HQRNORMREVIW00000759AM23	3410044026	09/04/2018
4.	HQRNORMREVIW00000760AM23	3410044028	09/04/2018
5.	HQRNORMREVIW00000782AM23	3410044066	19/04/2018
6.	HQRNORMREVIW00000783AM23	3410044281	26/06/2018

7.	HQRNORMREVIW00000761AM23	3410044303	05/07/2018
8.	HQRNORMREVIW00000772AM23	0310822820	02/08/2018
9.	HQRNORMREVIW00000769AM23	0310822970	10/08/2018
10.	HQRNORMREVIW00000774AM23	3410044555	08/10/2018
11.	HQRNORMREVIW00000763AM23	3410044556	08/10/2018
12.	HQRNORMREVIW00000766AM23	3410044569	10/10/2018
13.	HQRNORMREVIW00000773AM23	3410044571	10/10/2018
14.	HQRNORMREVIW00000775AM23	3410044570	10/10/2018
15.	HQRNORMREVIW00000776AM23	3410044796	07/01/2019
16.	HQRNORMREVIW00000767AM23	3410045140	15/05/2019

Decision: The Committee went through the statement made by the firm in its application along with the comments of NC-II Division 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)

*****