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MINUTES OF 7th MEETING OF AM-24 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI AKASH TANEJA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 30.11.2023 AT 03.00 PM.

Seventh Meeting for AM-24 of the EPCG Committee was held on 30.11.2023 at 03.00 PM under the chairmanship of Shri Akash Taneja, Additional Director General of Foreign Trade in Room No. 117 at Vanijya Bhawan, New Delhi. Following officers attended the meeting:-

i. Shri Sandeep Poonia, OSD, Department of Revenue
ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT
iii. Shri Rajesh Malhotra, Deputy Director General of Foreign Trade, DGFT
iv. Shri Satish Kumar Oza, Foreign Trade Development Officer, DGFT

2. Minutes of the 6/AM24 EPCG Committee held on 26.10.2023 were finalized and uploaded on DGFT's website on 21.11.2023. However, while finalizing the minutes, a typographical error had occurred inadvertently in the decision of Case No. 37 of the minutes pertaining to Arcelor Mittal Nippon Steel India Limited, Mumbai, as informed by the applicant vide email dated 23.11.2023. The Committee decided to amend the decision taken in the last meeting as under :-

S. No.	Applicant's name	Subject	Amended subject	Decision in 6th meeting held on 26.10.2023	Amended Decision
37.	Arcelor Mittal Nippon Steel India Limited, Mumbai	Request for the issuance of EPCG Authorization for the import of Steel Mill Arrangement (SMA) Wheel Loaders	Request for the issuance of EPCG Authorization for the import of Steel Mill Arrangement (SMA) Wheel Loaders /**Slag Pot Carriers.**	After due deliberation on the request of the firm, Committee is of the view that the Capital goods being imported are not in the negative list under Appendix-5F. Hence, the Committee decided to recommend to DG to allow issue of the EPCG authorization for import of the Capital Goods on the basis of comments received from Ministry of Steel. The import of Capital Goods will be subject to the condition that they will be used within the	After due deliberation on the request of the firm, Committee is of the view that the Capital goods being imported are not in the negative list under Appendix-5F. Hence, the Committee decided to recommend to DG to allow issue of the EPCG authorization for import of the Capital Goods **(Steel Mill Arrangement (SMA) Wheel Loaders /Slag Pot Carrier)** on the basis of comments received from Ministry of Steel. The import of Capital Goods will be subject to the condition that they will be used

				premises of the steel plant.	within the premises of the steel plant.

The minutes of last meeting, as corrected, are unanimously approved.

3. Thereafter, the Committee deliberated upon all the cases and following decisions were taken:-

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74	Hindon Forge Private Limited, New Delhi	66-67

Case No- 1: Haploos Printing House, Delhi
F.No.01/36/218/131/AM-20/EPCG

Subject:

i. **Request for extension in EOP for one year after expiry of original and extended EOP i.e. beyond 6+2 years for fulfillment of balance EO against EPCG authorization No. 0530154516 dated 12.01.2011.**

ii. **Request for permission to adjust the excess export made against other EPCG authorization for fulfillment of export obligation against EPCG authorization No. 0530153832 dated 28.10.2010, already redeemed.**

Under 0% Concessional duty.

The request of the firm was examined by the EPCG Committee in its meeting held on 13.07.2020. The decision of the Committee was as under :-

> *The Committee deliberated upon the case and noted that the party has exported less than 50% in the available time of 8 years. The Committee decided to:*
>
> *Reject the request of the party for extension in EOP for one year after expiry of original EO period (6+2 years) in respect of the EPCG authorization No. 0530154516 dated 12.01.2011 as there is no merit in the request.*
> *Reject the request of the party for permission to adjust the excess export made against other EPCG authorization for fulfillment of export obligation against EPCG authorization No. 0530153832 dated 28.10.2010 already redeemed as there is no merit in the request.*

2. The firm requested for review of above decision of the EPCG Meeting held on 13.07.2020. The matter was considered in the Meetings held on 11.03.2021, 15.09.2021 and 14.10.2022 & 17.10.2022 and the Committee decided to reject the first request and called for a report from the RA in respect of the second request of the firm.

3. The firm vide application No. HQREPCGPRAPP00000566AM23 dated 09.12.2022 has requested to review the decision taken in the 7th EPCG Committee Meeting held on 14.10.2022. The firm has submitted as under :-

> I. Extension of EOP for further one year or 10 months from the expiry of extended EO i.e. 8 years for regularization purpose against EPCG authorization No. 0530154516 dated 12.01.2011 due to the problems being faced by the Paper and related industry and inability to fulfill EO within the prescribed time limit.
>
> II. To consider the exports made against Shipping Bill No. 1620691 dated 14.10.2016, No. 1657262 dated 15.10.2016 and No. 3997937 dated 09.02.2017, in which different EPCG Authorization number is mentioned but these shipping bills have not been taken into consideration for fulfilment of EO against mentioned EPCG No. 0530153832 dated 28.10.2010. **The firm has also requested for personal hearing for their case.**

4. The request was considered by the EPCG Committee in its meeting held on 12.09.2023 and decided as under :-

> *"The request to be decided after grant of an opportunity of Personal hearing the party. The case stands deferred."*

5. The request was again considered by the EPCG Committee in its meeting held on 27.09.2023 and decided as under :-

> "*The Committee deliberated upon the case and decided to defer it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case*"

Nobody appeared in the Personal hearing today.

Decision: The Committee noted that none has appeared on behalf of the applicant in the Personal hearings held on 27.09.2023 and 30.11.2023. Further, the Committee deliberated upon the case and decided to take a decision based on the available records.

The Committee observed that applicant has not submitted any additional facts/cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to maintain the **rejection** of the request of the firm.

Case No- 2: Maryan Apparel Pvt. Ltd., New Delhi
F. No. HQREPCGPRAPP00000677AM23

Subject: Request for review of EPCG Meeting decision held on 8.05.2022 i.e. request to condone the procedure lapse for endorsement in the EPCG Authorization No. 0530146724 dated 22.07.2008 under 03% Concessional duty in favour of Bombay Rayon Fashions Limited

The request of the firm was considered in the 2nd Meeting of EPCG Committee held on 18.05.2022 and decided as under :-

> *"The Committee observed that, the applicant should not have taken EPCG authorization on 22.7.2008 knowing pretty well that they had a sale agreement to sell the unit in violation of actual user conditions. Now they are approaching EPCG committee for relaxation after a period of 14 years.*
>
> *The Committee went through the statements 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."*

2. Now, the firm vide application dated 04.02.2023 has requested for review of EPCG Meeting decision held on 18.05.2022 i.e. to condone the procedure lapse for endorsement of the EPCG Authorization in favour of Bombay Rayon Fashions Limited to whom the unit was transferred as per the MOU dated 04.03.2008 and sale agreement dated 30.06.2008 against EPCG Authorization No. 0530146724 dated 22.07.2008 under 03% Concessional duty. The firm has also requested for Personal Hearing.

3. In support of their request, the firm has stated as under:

i. MOU dated 04.03.2008 and a Sale Agreement dated 30.06.2008 was executed between Maryan Apparel Pvt. Ltd. and Bombay Rayon Fashions Limited and the manufacturing unit was transferred to the latter on "as is where is" basis.
ii. They had applied for EPCG Authorization for de-bonding of capital goods/exit from EOU on 27.05.2008, after obtaining all relevant permission from concerned authorities and the EPCG Authorization was issued on 22.07.2008. At the time of filing application of issuance of EPCG Authorization, M/s. Maryan Apparel Pvt. Ltd. was the title holder of

the unit and M/s. Bombay Rayon Fashions Ltd. being new owner of the unit completed the EO in full and applied for redemption EODC.

iii. The application for redemption submitted by Bombay Rayon Fashions Ltd. was not considered by CLA, New Delhi as there was procedural lapse in endorsing EPCG Authorization in favour of Bombay Rayon Fashions Limited by obtaining permission from EPCG Committee.

iv. The necessary permission for de-bonding of EOU had been obtained from Office of Supdt. of Central Excise and Customs, Thiruvananthapuram and other relevant authorities on 02.04.2008.

4. CLA, New Delhi issued a SCN under Section 14 for taking action under sections 11(2), (3) & (7) of the FT(D&R) Act, 1992 as amended and Section 7.1(k) of the FT(Regulation) Rules, 1993 for obtaining EPCG Authorization by mis-declaration. As per SCN, the applicant submitted documents for redemption vide letter dated 06.06.2017 wherein export have been made by Bombay Rayon Fashions Ltd., Mumbai. It has also been pointed that the applicant has transferred their manufacture unit i.e. SDF-4, Kinfra Industrial Apparel Park, Plot No. A 18, 19 & 20M, Thumba, Trivandrum, Kerala-695586 where CGs were installed as per MOU executed on 04.03.2008 between both the parties, to Bombay Rayon Fashions Ltd., Mumbai before obtaining EPCG Authorization and concealing the same from CLA, New Delhi. There are reasons to believe that the applicant obtained EPCG Authorization for debonding of their EOU by mis-declaration. Therefore, the said EPCG Authorization cannot be cancelled ab-initio and the applicant should be penalized for the same and pay custom duty plus interest on entire duty saved utilization.

5. The request was examined by the EPCG Committee in its meeting held on 12.09.2023 and decided as under :-

> *"The request to be decided after grant of an opportunity of Personal hearing the party. The case stands deferred."*

6. The request was again considered by the EPCG Committee in its meeting held on 27.09.2023 and decided as under :-

> "*The Committee deliberated upon the case and decided to defer it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case*"

7. The representative of the firm (Shri Jimmy George Joseph) appeared through Video Conferencing and made the following submissions :-

Applicant's statement: The firm took an exit from EOU Scheme as they were not getting export orders as expected and their factory was on the verge of closure. M/s. Bombay Rayon Fashions Limited agreed to purchase the unit along with the liabilities of the unit. Also, there was no shifting of the installed machinery to any other place and the unit was transferred as a DTA Unit. M/s Bombay Rayon Fashion has continued the exports in their name for fulfilling the EO against the subject license and has applied for redemption after completion of EO.

Decision: The Committee went through the request made by the applicant and submissions of the representative of the firm in the PH.

The Committee observed that after the execution of Sale agreement with Bombay Rayon Fashions Ltd on 30.06.2008 the applicant obtained subject EPCG authorization dated 22.07.2008. They have approached the EPCG Committee for relaxation after the expiry of the EO period.

The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to maintain the **rejection** of the request of the firm.

Case No- 3: Mulkanoor Cooperative Rural Credit & Marketing Society Limited, Hyderabad
F. No. HQREPCGPRAPP00000661AM23

Subject: Requests:

i. **Block-wise extension**
ii. **Automatic Rice Ban period extension**
iii. **1st EOP extension**
iv. **2nd EOP extension**
v. **Special EOP extension EOP extension for 2 years from the date of approval**

The request was examined by the EPCG Committee in its meeting held on 12.09.2023 and decided as under:

> *"The request to be decided after grant of an opportunity of Personal hearing the party. The case stands deferred."*

2. The request was again considered by the EPCG Committee in its meeting held on 27.09.2023 and decided as under : -

> "*The Committee deliberated upon the case and decided to defer it as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case*"

Decision: The Committee deliberated upon the case and decided to **defer** it again as the applicant did not appear before EPCG Committee for Personal Hearing to explain their case. It was decided that if the applicant does not appear on the next date of Personal hearing, the case will be decided based on the available records.

Case No- 4: Zazsons Exports Limited and Z Square Mall
F.No.18/51/AM-21/P-5

Subject: Request for Review of Committee decision taken in 5th EPCG Committee Meeting held on 29.09.2021- Clarification about nexus of Capital Goods in respect of following 5 EPCG Authorizations for processing their EODC Applications:

i. **0630001620 dated 05.12.2008**
ii. **0630001690 dated 19.02.2009**
iii. **0630001672 dated 30.01.2009**

iv. **0630001435 dated 01.07.2008**
v. **0630001434 dated 01.07.2008**

The review application was considered in the 7th EPCG Committee Meeting of AM-23 held on 14.10.2022 and 17.10.2022 wherein the Committee deliberated upon the case and decided to defer it as the firm did not appear before EPCG Committee for Personal Hearing to explain their case.

2. The request of the firm was considered in the 12th Meeting of EPCG Committee held on 23.02.2023 and decided as under :-

> "*The Committee deliberated upon the case and decided to defer the case for further examination of old policy provisions quoted by the applicant. Thereafter, this case to be placed before EPCG committee*."

3. Thereafter the case again was considered in the 3rd EPCG Committee Meeting of AM-24 held on 12.07.2023 and it was decided to defer the case for further examination of the request in terms of the policy provisions for EPCG for retail sector.

Decision: The Committee deliberated upon the case and decided to **defer** the case for further examination on file keeping in view the policy provisions relating to issuance of EPCG authorizations to the retail sector under Para 5.1(c) of FTP, 2004-2009.

Case No- 5: Voltbek Home Appliances Private Limited, Delhi
F. No. HQRPRCAPPLY00000490AM24

Subject: Request for 1st Block Extension in respect of 12 EPCG Authorization under 0% Concessional Duty.

i. **0530174674 dated 10.07.2019**
ii. **0530174982 dated 16.09.2019**
iii. **0530175255 dated 14.11.2019**
iv. **0530175351 dated 02.12.2019**
v. **0530175352 dated 02.12.2019**
vi. **0530175362 dated 03.12.2019**
vii. **0530175450 dated 19.12.2019**
viii. **0530175516 dated 01.01.2020**
ix. **0530175678 dated 12.02.2020**
x. **0530176044 dated 26.06.2020**
xi. **0530176045 dated 26.06.2020**
xii. **0530176055 dated 03.07.2020**

The firm has stated they were unable to fulfill the EO for 1st block due to COVID-19 pandemic and its associated effects on the global manufacturing sector. They faced severe disruptions that had emanated due to Covid pandemic in the form of supply chain interruptions, closure of production facilities, non-availability of workforce, restricted usage of oxygen in the manufacturing process, blocking of working capital, collapsed demand which have contributed to the delay in fulfilment of EO during 1st block.

2. The firm has requested for policy relaxation under Para 2.58 of the FTP, 2015-20, read with Para 2.11 of HBP 2015-20 for allowing extension in the EO period of 1st block against the EPCG authorisations, without levying composition fees.

3. The representatives of the firm (Shri Omer Can Aydin, Shri Ankur Agarwal, Shri Anurag Sehgal and Ms. Pooja Khosla) appeared through Video Conferencing and made the following submissions:-

Applicant's statement: The firm was unable to fulfill the EO of first block due to various reasons like Covid pandemic in the form of supply chain interruptions, closure of production facilities, non-availability of workforce, restricted usage of oxygen in the manufacturing process, blocking of working capital and collapsed demand. The firm was willing for providing 5% additional EO in lieu of waiver of composition fee as per PN No. 53 dated 20.01.2023.

Decision: The Committee went through the request made by the applicant and submissions of the representatives of the firm in the PH.

The Committee deliberated upon the case and decided to **defer** the case for further examination on file in view of the Public Notice No. 53/2015-20 dated 20.01.2023 which does not provide relief for waiver of composition fees for block-wise extension.

<u>Case No- 6: Siyaram Yarn Private Limited, Surat</u>
F. No. HQREPCGPRAPP00000272AM24

Subject: Review Application w.r.t. Request for condonation for wrong mentioning of EPCG Authorization No. in shipping bills meant for EO Fulfillment in respect of EPCG Authorization No 5230016267 dated 11.03.2015 under 0% Concessional duty.

The case was considered in the 3rd Meeting of AM-24 held on 12.07.2023 wherein the Committee deliberated upon the case and decided to advise the firm to approach concerned Customs authorities for amendment in the Shipping Bills.

2. Now, the firm vide review application dated 09.08.2023 has requested for consideration of EPCG License No. in Shipping bills. The firm has submitted that they would like to request once again to the EPCG Committee for consideration of their case after giving them an opportunity for personal hearing.

3. The representative of the firm (Shri Priyan Satydiya) appeared through Video Conferencing and made the following submissions : -

Applicant's statement: The firm has completed their EO through third-party exporter who had inadvertently mentioned wrong EPCG Authorization numbers on the Shipping bills.

Decision: The Committee went through the request made by the applicant and submissions of the representative of the firm in the PH.

The Committee observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to maintain the **rejection** of the request of the applicant.

<u>Case No- 7: Varun Beverages Limited, New Delhi</u>
F. No. HQREPCGPRAPP00000235AM24

Subject: Request for Removal /waive-off of Average Export Obligation (AEO) due to discontinuation/obsolescence of export product in respect of EPCG Authorization No. 0530169088 dated 06.12.2016 under 0% Concessional Duty.

The firm has stated that they obtained the subject EPCG Authorization to import "Complete production line for the manufacturing of crown caps/ corks" to manufacture and export crown caps for PepsiCo glass bottles to various countries like Nepal, Morocco, Mauritius, Zambia, Sri Lanka, etc.. At the time of issuance of EPCG Authorization, the Average EO imposed was Rs. 7,33,21,743/- along with Specific EO of Rs. 16.26 crores. The firm had export orders and export projections to export "Crown caps for PepsiCo Glass bottles" on the basis of which they opted for taking EPCG Authorization and imported the plant for manufacturing the same. However, the export performance kept declining until year 2022-23 and by 2023 the export of Crown caps for Pepsi glass bottles totally stopped due to discontinuation/ obsolescence of use of glass bottles in the beverages.

2. The firm has also given detailed reasons for decline in export of crown caps for PepsiCo glass bottles as under :-

i. Due to several technological reason and changes, PepsiCo started using plastic bottles instead of glass bottles. Plastic bottles are preferable as they are very light and easy to hold, cheaper and easier to manufacture and transport.
ii. The change was done due to demand from the market and the same practice being adopted by many other bottling companies' world over.
iii. Since these Crown caps can be used only in glass bottles, that too, specifically made for PepsiCo beverages glass bottles, the requirement for the export product kept declining with years and ultimately plastic bottles completely replace glass bottles.
iv. The complete production line for manufacturing of Crown caps, is product specific and cannot be used for any other purpose, hence the machine could not be used to manufacture any other similar product.

3. The representative of the firm (Shri Rajeev Kumar Balyan) appeared through Video Conferencing and made the following submissions :-

Applicant's statement: At the time of obtaining EPCG Authorisation, the firm had regular export orders for export of crown caps for glass bottles of Pepsico. Later, Pepsico started using plastic bottles. Due to technology obsolescence the applicant could not fulfill their EO.

Decision: The Committee went through the request made by the applicant and submissions of the representative of the firm in the PH. It was observed that there is no provision in the FTP for removal / waiver of Average EO on the grounds given by the applicant. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 8: L.P. International, Jamnagar (Gujarat)</u>
F. No. HQRPRCAPPLY00000245AM24

Subject: Request for extension of EOP for two years from the date of endorsement against EPCG authorization number 2430002495 dated 31.07.2014 under 0% Concessional duty.

The request of the firm was considered in the 11th Meeting of EPCG Committee held on 10.02.2023 and decided as under :-

> *" i. RA may extend EO till 31.12.2021 in terms of Public Notice -67 dated 31.3.2020 and Notification No-27 dated 23.9.2022 subject to conditions specified in Public Notice -67 dated 31.3.2020 and Notification No-27 dated 23.9.2022.*
>
> *ii. Decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in approaching RA for first EOP extension (from 6th year to 8th year, after taking COVID extension in terms of Public Notice -67 dated 31.3.2020 and Notification No-27 dated 23.9.2022) on payment of composition fee or imposition of additional export obligation in terms of para 5.17 of HBP (w.e.f. 05.12.2017) and late fee of Rs. 10,000/- per authorisation.*

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT."

2. Now, the firm vide application dated 30.05.2023 has requested for extension of EOP for two years from the date of endorsement against subject EPCG authorization. The firm has also requested for Personal Hearing.

3. The firm has stated that they had requested on 16.06.2019 to add export items which can be manufactured by imported machinery under the EPCG authorization. However, the same has been granted on 17.03.2021 only. Hence, they could not complete the EO within the stipulated time. Therefore, the firm approached RA Rajkot on 30.07.2020 for extension of 6+2 years as per Para 5.17 of HBP of FTP and paid composition fee of Rs. 51,000.00/- but RA Rajkot did not grant them EO extension as per 5.11 of HBP, 2009-14.

4. The representative of the firm (Viral Sureshkumar Jain) appeared through Video Conferencing and made the following submissions:

Applicant's statement: The firm has approached RA, Rajkot as per the decision of the 11th Meeting of EPCG Committee held on 10.02.2023. However, their case is pending at RA, Rajkot.

Decision: The Committee went through the request made by the applicant and submissions of the representative of the firm in the PH.

The Committee deliberated upon the case and decided to call for a factual report from RA concerned.

Case No- 9: Ginni International Limited, Alwar (Rajasthan)
F. No. HQREPCGPRAPP00000169AM24

Subject: Request for the surrender/cancellation of EPCG authorization No. 1330003569 dated 10.10.2012, issued to them under 03% Concessional duty.

The firm had obtained the EPCG Authorization to procure the capital goods domestically. They had obtained an invalidation letter from the DGFT in favor of the goods supplier. Unfortunately, due to business-related challenges, they ultimately did not proceed with the procurement of the CGs from the supplier. Furthermore, they furnished a duplicate of the invalidation letter they received on 30.04.2014, as requested. Despite this, RA, Jaipur is demanding the original invalidation letter issued to the supplier of the goods, which they never received from RA when they obtained the invalidation letter. Their submission included only the copy they were provided and this copy was promptly delivered to the department as required. They submitted a surrender application to RA, Jaipur vide letter dated 18.03.2014 and subsequent correspondence occurred between them and the department.

2. RA, Jaipur issued the D/L dated 06.01.2023 informing them as under :-

a) Submit a non-utilization certificate of Invalidation letter duly attested by the Central Excise.

b) Submit a verification of utilization of items of Direct import from concerned Customs Authority.

3. The applicant informed RA that there is no provision under the FTP or Central Excise law by which the Excise authority can issue a Utilization Certificate for the goods received against the Invalidation letter. They submitted an Affidavit/undertaking to RA affirming that they had not procured the Capital goods under the EPCG Authorization from M/s. Alme, located at B.E.I Compound, 78, Chennai Road, Vadodara-390002, Gujarat in accordance with the invalidation letter. RA, Jaipur vide dated 21.04.2023 asked the firm to approach the EPCG Committee. They also sent a letter to the excise office. However, they have not received any response.

4. The applicant has stated they never received the CGs either from the domestic supplier or through import against the subject EPCG authorization. Consequently, they have requested for the surrender/cancellation of EPCG authorization. They have also requested a Personal Hearing to further explain the matter

5. The representative of the firm (Shri SC Jain, Advocate) appeared through Video Conferencing and made the following submissions:-

Applicant's statement: The firm had obtained the above EPCG Authorization dated 10.10.2012 from the RA, Jaipur. The said Authorization was partly invalidated in favor of M/s. Alme B.E. ICompound, Vadodara (Gujarat) on 23.10.2012. However, due to some economic reasons, no capital goods were procured from the said firm. No goods were imported in respect of the balance EPCG Authorization. Consequently, the said EPCG Authorization dated 10.10.2012 was surrendered for closure to the RA, Jaipur on 18.3.2014. The same was again applied for cancellation on 18.3.2020. RA, Jaipur issued deficiencies and later vide letter dated 21.04.2023 asked to seek relaxations\ from EPCG Committee.

Decision: The Committee deliberated upon the case and decided to call for a report from RA concerned. The report to also include comments on the claim of the applicant that only a single copy was given at the time of invalidation. The case stands **deferred.**

<u>Case No- 10: VVF Limited, Mumbai</u>
F. No. 01/37/218/267/AM-16/EPCG-II

Subject: Request to regularize EPCG authorisations where customs duty plus interest paid to RA, Mumbai on indigenously procured capital goods.

M/s. VVF Limited, Mumbai has requested for following relaxation for 2 EPCG authorizations issued by RA, Mumbai :-

1	0330013451 dated 03.10.2006	To regularize EPCG authorisations where customs duty plus interest paid to RA, Mumbai on indigenously procured capital goods
2	0330013824 dated 06.11.2006	To regularize EPCG authorisations where customs duty plus interest paid to RA, Mumbai on indigenously procured capital goods

Decision: The Committee was apprised that requests for policy relaxation for other EPCG authorization obtained during the same policy period have also been filed by the applicant.

The Committee deliberated upon the case and decided to **withdraw** the case for examination of all the requests in a consolidated manner.

<u>Case No- 11: S. D. International, Kolkata</u>
F. No. HQREPCGPRAPP00000048AM24

Subject:

1. **Request for 1st block EO extension**

2. **Request EOP Extension for regularization for 2 years upto 29.04.2023 i.e. 6+2 years**

In respect of EPCG Authorization No. 3030013986 dated 30.04.2015 under 0% Concessional Duty.

The firm has submitted the following :-

1. For 1st request i.e. 1st block EO extension : The firm has stated that they did not submit the application for EOP Extension to RA, Ludhiana within the stipulated time due to unawareness of policy procedure in para 5.14 of HBP 2015-20.
2. For 2nd request i.e. EOP Extension for regularization for 2 years upto 29.04.2023 i.e. 6+2 years : The firm has stated that they did not submit the application for EOP Extension to RA, Ludhiana due to unawareness of policy procedure in para 5.17 of HBP 2015-20.

Decision:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to :-

i. Condone the delay in approaching the RA for extension in block-wise EOP within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

ii. Condone the delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions:

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 8 years) has already expired.

This has the approval of DG, DGFT.

Case No- 12: Alicon Castalloy Limited, Pune
F. No. HQREPCGPRAPP00000010AM24

Subject: Request against EPCG Authorization No. 3130005365 dated 16.12.2010 under 0% Concessional duty:

i. **Extension of 1st block**
ii. **Extension of EOP for 1 year**

The firm has stated that they could not complete their 50% EO in the first block as well as in 2nd block within the stipulated time period i.e. 6 years but have completed the entire EO within extended period of 1 year. The firm had earlier applied for extension of 1st block and extension of EOP but RA, Pune issued a D/L dated 23.01.2023 informing the applicant that the application for extension is not made within time-period as per Para 5.8.3 and 5.11 of HBP. RA asked the applicant to approach DGFT (HQ) for condonation.

Decision:

In respect of 1st request:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation for delay in approaching the RA for extension in block-wise EOP within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

In respect of 2nd request:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions:

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 8 years) has already expired.

This has the approval of DG, DGFT.

Case No- 13: A&J Micron Private Limited
F. No. HQREPCGPRAPP00000559AM24

Subject: Request for condonation of Block wise EOP and EOP extension of 6+2 years and 6 months against EPCG authorization Nos. 2430002271 dated 11.02.2014 and 2430002272 dated 11.02.2014 issued under Zero duty scheme.

The firm has submitted that :-

i. They are one of the manufacturers of Feldspar (Lumps), Feldspar (Powder), i.e. various types of Feldspar powder and it is basic raw material mined in Rajasthan and carried to their factor at Morbi, Gujarat.
ii. They crust, grind the mined stone into powder and there after remove impurities metals and other chemical impurities by washing and magnetic separation of iron and other metallic impurities. The refined Feldspar powder thereafter can be used as base for the manufacturing of ceramic wall and flooring tiles.
iii. Government of Rajasthan vide Order No. GSR 84 dated 05.10.2018 banned transporting the mined Feldspar etc to other states of India for 3 years. Due to such ban there was acute shortage of Feldspar Powder etc for ceramic manufacturers and as a result price have gone up to such high that it was not possible for them to export any further.
iv. The tenure of the Rajasthan Government order dated 05.10.2018 expired on 05.10.2021 and the same was not extended further, the said ban was lifted automatically.
v. Despite the expiry of the said ban order they lost their international market as well as their valued buyers overseas. Due to this they were unable to make exports during the initial period due to financial, hardships and other teething productions problems and thereafter blanket ban on movement of raw material by Rajasthan
vi. Further, due to corona pandemic and its all around fall out, they could not substantially export the goods till the March, 2022.
vii. They have already completed their entire EO by 01.08.2022.

Decision:

In respect of 1st request:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for extension in block-wise EOP within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

In respect of 2nd request:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions :-

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 8 years) has already expired.

This has the approval of DG, DGFT.

The Committee further deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period (beyond 8 years) in terms of Public Notice No. 53/2015-20 dated 20.1.2023 where extension is permitted on account of COVID.

Case No- 14: SPPL Hotels Pvt. Ltd., Kolkata
F. No. HQRPRCAPPLY00000064AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0230009183 dated 22.11.2013 under 0% Concessional Duty.

The firm has stated that they have fulfilled the EO with overall validity of EPCG Authorization but they have not fulfilled the 1st block EO due to delay in opening of the hotel and restrictions of overseas travelers.

2. The firm did not apply for condonation of 1st block EO within the time frame of FTP and when they applied for EODC on 21.11.2019, they were issued a DL by RA, Kolkata to approach EPCG Committee for relaxation.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of DG, DGFT.

Case No- 15: Shyam Plastic Industries, Bahadurgarh
F. No. HQRPRCAPPLY00004638AM23

Subject: Review application w.r.t. Request for:

i. **Acceptance of 3rd Party Exports made by them without mentioning their EPCG Authorization No. and Name on Shipping Bills**
ii. **2 years EOP Extension i.e. 6+2 years**

In respect of EPCG Authorization No. 3330002729 dated 04.02.2013 and 3330002768 dated 04.03.2013 under 0% Concessional Duty.

Earlier, the firm had requested for (i) Acceptance of 3rd Party Exports made by them without mentioning their EPCG Authorization No. and Name on Shipping Bills (ii) 2 years EOP Extension i.e. 6+2 years. The case was considered in 10th Meeting of AM-23 held on 18.01.2023 and 20.01.2023 wherein the Committee made the following decision :-

> ***In respect of 1st request of the firm:***
>
> *The Committee went through the statements 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.*
>
> ***In respect of 2nd request of the firm:***
>
> *The Committee deliberated upon the case and decided* ***to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20*** *to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.*
>
> *The above relaxation is also subject to the following condition:*
>
> *The proper installation certificate has been submitted within time limits as specified.*

2. Now, the firm vide review application dated 14.03.2023 has requested for :-

i. Acceptance of 3rd Party Exports made by them without mentioning their EPCG Authorization No. and Name on Shipping Bills
ii. 2 years EOP Extension from the date of endorsement.

In respect of EPCG Authorization No. 3330002729 dated 04.02.2013 and 3330002768 dated 04.03.2013 under 0% Concessional Duty.

3. The firm stated that they could not fulfill their 100% EO in stipulated time-period due to the following reasons :-

a. Their unit faced a fire incident in 2019 and 2021 and it took nearly a year to rebuild their manufacturing unit and restart production.
b. Covid-19 pandemic with loss of their active partner.

Their present business situation is good for exports. They are into regular production and have orders to fulfill the obligation.

Decision:

In respect of 1st request:

The Committee went through the statements 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.

In respect of 2nd request:

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of EO Period beyond 8 years in terms of Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 16: HP Cotton Casuals Pvt. Ltd, Kolkata
F. No. HQREPCGPRAPP00000056AM24

Subject: Request for extension of 1st Block in respect of EPCG Authorization No. 0230010073 dated 28.01.2015 under 0% Concessional duty- reg.

The firm has stated that they could not complete 50% EO in the 1st Block within stipulated time period i.e. 4 years due to the unfavorable market situation of the Textiles sector. The firm has requested for extension of 1st Block in order to fulfill their EO against the above authorization.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 17: Global Foods
F. No. HQRPRCAPPLY00000661AM24

Subject: Request for:

i. **Condonation of Block wise EOP**
ii. **Extension of EOP for 02 years up to 31.12.2023**
iii. **Waiver of Composition fee for Block-wise and EOP extension**

In respect of EPCG Authorization No. 5030000550 dated 25.02.2015 under 0% Scheme.

In support of their request the firm has submitted that:

i. They have entered into the business of vegetable exports as they had a reliable partner in the foreign market
ii. They have obtained the EPCG authorization with the confidence that they could complete the EO easily
iii. Their partner in the foreign market left the business due to his personal problems and since then they have not been able to do any exports. Recently they have been able to find new vendors in the foreign market and they wanted to complete their EO
iv. In the meanwhile their EPCG authorization expired and RA rejected their request for EO extension stating that the "Application is Time Barred"
v. They furnished their export fulfillment details against the subject authorization :-

S. No.	Block	EO to be fulfilled	EO fulfilled
1	1st Block (25.02.2015 to 24.02.2019)	50%	1.48%
2	2nd Block (25.02.2019 to 24.02.2021)	50%	33.16%
3	Automatic Extension in terms of Notification No. 28 dated 23.09.2021	100%	16.92%
4	EOP extension 31.12.2021 to 31.12.2023	100%	75.67%

Decision:

In respect of 1st request:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

In respect of 2nd request:

The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subjected to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

The Committee further deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period (beyond 8 years) in terms of Public Notice No. 53/2015-20 dated 20.1.2023 where extension is permitted on account of COVID.

In respect of 3rd request:

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.

<u>Case No- 18: Connect Textile & Processing Industries Private Limited, Kolkata</u>
F. No. HQREPCGPRAPP00000270AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0230010143 dated 20.02.2015 under 0% Concessional Duty.

The firm has stated that they could not export in the 1st block due to unavoidable reasons. The firm has requested for block wise waiver so that they can get Block-wise waiver/ extension from RA Kolkata after payment of composition fee as per Exim Policy.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to Condonation of delay in approaching RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions:

1. The proper installation certificate has been submitted within time limits as specified, and
2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 8 years) has already expired.

This has the approval of DG, DGFT.

<u>Case No- 19: Connect Textile & Processing Industries Private Limited, Kolkata</u>
F. No. HQREPCGPRAPP00000278AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0230010142 dated 20.02.2015 under 0% Concessional Duty.

The firm has stated that they could not export in the 1st block due to unavoidable reasons. The firm has requested for waiver so that they can get Block-wise waiver/extension from RA, Kolkata after payment of composition fee as per Policy.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to Condonation of delay in approaching RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions:

1. The proper installation certificate has been submitted within time limits as specified, and
2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 8 years) has already expired.

This has the approval of DG, DGFT.

Case No- 20: Paragon Knits, New Delhi
F. No. HQREPCGPRAPP00000558AM24

Subject: Request for condonation for wrong mentioning of EPCG Authorization No. in shipping bills in respect of EPCG Authorization No. 0530163030 dated 07.07.2014 under 0% Concessional Duty.

The firm has stated that they have fulfilled the entire specific and average EO for the subject EPCG Authorization during the original EO period. The subject EPCG Authorization is not redeemed due to procedural lapse of wrong mentioning of four other EPCG Authorizations obtained during 2014-15 on the Shipping bills (130 nos.) instead of the subject EPCG Authorization.

2. The firm has also stated that CLA, Delhi has not accepted the shipping bills and advised the firm to approach EPCG Committee for condonation. The firm has stated that the other four EPCG Authorizations have been already redeemed and the subject 130 S/bills have not been counted for fulfilment of those four EPCG Authorizations.

Decision: The Committee went through the statements made by the applicant and noted that the EPCG authorizations have already been redeemed and 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.

Case No- 21: Bhagwati Agro Processors, Nagpur
F. No. HQREPCGPRAPP00000557AM24

Subject: Request for Second EOP Extension for 1.5 years i.e. beyond 6+2 years in respect of EPCG Authorization No. 5030000504 dated 29.09.2014 under 0% Concessional Duty.

The applicant has obtained subject EPCG Authorization for duty saved value of Rs. 38731530.00 and EO worth US$ 638081.210. The annual average of the past export performance is Rs. 0.00 as per the condition sheet. As per license Amendment sheet, EO period has been changed from 6 years to 8 years. The firm has stated that they were not able to fulfill the EO due to COVID-19 pandemic. The firm further stated that they have export orders in hand.

Decision: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period (beyond 8 years) in terms of Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 22: Raheem Industries, Bareilly, U.P.
F. No. HQRPRCAPPLY00000656AM24

Subject: Request for:

i. **1st Block Extension**
ii. **2 years EOP Extension i.e. 6+2 years**

In respect of EPCG Authorization No. 2930000359 dated 28.08.2015 under 0% Concessional duty.

The firm has stated that they were unable to fulfill the EO due to COVID-19 pandemic and Russia-Ukraine war which led to lack of export orders. The firm received a Notice dated 29.07.2022 from O/o the Commissioner of Customs for payment of duty saved amount due to non-fulfilment.

Decision:

In respect of 1st request:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.14 of HBP, 2015-20 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

In respect of 2nd request:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.17 of HBP, 2015-20 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions :-

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 8 years) has already expired.

This has the approval of DG, DGFT.

Case No- 23: Akum Drugs & Pharmaceuticals Ltd
F. No. HQREPCGPRAPP00000301AM24

Subject: Review application w.r.t. Re-fixation of Annual Average EO in respect of EPCG Authorization No.0530164859 dated 08.05.2015 under 0% Duty saved Scheme.

The firm had earlier requested for re-fixation of annual average EO was placed before the EPCG Committee meeting No. 1 held on 27.04.2023 and 04.05.2023. The decision of the Committee is as under:

> *"The Committee went through the statements 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".*

2. Now the firm requested to review the above decision of the EPCG Committee meeting stating that as per Para 5.12 of HBP 2015-2020: While calculating average EO export counted/being counted for fulfilling specific export obligation against EPCG authorizations within valid EO period (whether original or extended) that have been made in the proceeding 3 years will not be taken in to account.

3. In support of their request the firm has submitted that :-

i) By oversight while calculating export turnover for fixation of average export performance for the subject EPCG authorization they had considered foreign exchange earnings made for fulfillment of specific EO of earlier issued EPCG authorizations which were not redeemed at time of applying above said EPCG authorization.

ii) Foreign exchange made in past 3 years (2012-13, 2013-14 and 2014-15) are against earlier EPCG Authorizations with in valid EO period but by clerical error they got CAC aggregated FOB of past three years and divided by 3 and they have been imposed AEO of Rs. 11,50,89,328.18 given as under :-

S. No.	Financial year	FOB value in Rs.
1	2012-2013	15,43,15,206.00
2	2013-2014	13,11,59,745.00
3	2014-2015	5,97,93,033.54
Total FOB		34,52,67,984.54
Average Imposed		11,50,89,328.18

iii) They have furnished revised CA Certificate showing 100% FOB for 2012-2013, 2013-14 and 2014-15 towards previous obtained EPCG authorizations. Therefore, their AEO should be NIL as per revised CA Certificate which is as under :-

S. No.	Financial Year	Total FOB value of Export (in Rs.) (A)	FOB value of exports obligation against previous obtained EPCG Authorization (in Rs.)	Balance FOB value of export for which the average may be corrected (in Rs)

			(B)	(B)
1	2012-13	15,43,15,206.00	15,43,15,206.00	NIL
2	2013-14	13,11,59,745.00	13,11,59,745.00	NIL
3	2014-15	5,97,93,033.54	5,97,93,033.54	NIL
Total		34,52,67,954.54	34,52,67,984.54	NIL
Average may be corrected NIL				

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA for re-fixation of annual average export obligation**.** RA may examine and decide the case as per policy on merit.

Case No- 24: Akum Drugs & Pharmaceuticals Ltd
F. No. HQREPCGPRAPP00000300AM24

Subject: Review application w.r.t Re-fixation of Annual Average Export Obligation in respect of EPCG Authorization No. 0530165106 dated 09.06.2015 under 0% Scheme.

The firm had earlier requested for re-fixation of annual average EO was placed before the EPCG Committee meeting No. 1 held on 27.04.2023 and 04.05.2023. The decision of the Committee is as under:

> *"The Committee went through the statements 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".*

2. Now the firm requested to review the decision of the EPCG Committee meeting dated 27.04.2023 and 04.05.2023 stating that as per Para 5.12 of HBP 2015-2020 : While calculating average EO export counted/being counted for fulfilling specific export obligation against EPCG authorizations within valid EO period (whether original or extended) that have been made in the proceeding 3 years will not be taken in to account.

3. In support of their request the firm submitted that :-

i) By oversight while calculating export turnover for fixation of average export performance for the subject EPCG authorization they had considered foreign exchange earnings made for fulfillment of specific export obligation of earlier issued EPCG authorizations which were not redeem at time of applying above said EPCG authorization.

ii) Foreign exchange made in past 3 years (2012-13, 2013-14 and 2014-15) are against earlier EPCG Authorizations with in valid EO period but by clerical error they got CAC aggregated FOB of past three years and divide by 3 and they have been imposed AEO Rs.11,50,89,328.18 given as under :-

S. No.	Financial year	FOB value in Rs.
1	2012-2013	15,43,15,206.00
2	2013-2014	13,11,59,745.00
3	2014-2015	5,97,93,033.54
Total FOB		34,52,67,984.54
Average Imposed		11,50,89,328.18

iii) They have furnished revised CA Certificate showing 100% FOB for 2012-2013, 2013-14 and 2014-15 towards previous obtained EPCG authorizations. Therefore, their AEO should be NIL as per revised CA Certificate which is as under :-

S. No.	Financial Year	Total FOB value of Export (in Rs.) (A)	FOB value of exports obligation against previous obtained EPCG Authorization (in Rs.) (B)	Balance FOB value of export for which the average may be corrected (in Rs) C(A-B)
1	2012-13	15,43,15,206.00	15,43,15,206.00	NIL
2	2013-14	13,11,59,745.00	13,11,59,745.00	NIL
3	2014-15	5,97,93,033.54	5,97,93,033.54	NIL
Total		34,52,67,954.54	34,52,67,984.54	NIL
Average may be corrected NIL				

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA for re-fixation of annual average export obligation**.** RA may examine and decide the case as per policy on merit.

Case No- 25: Akum Drugs & Pharmaceuticals Ltd
F. No. HQREPCGPRAPP00000302AM24

Subject: Review application w.r.t. Re-fixation of Annual Average Export Obligation in respect of EPCG Authorization No.0530165105 dated 09.06.2015 under 0% Scheme.

The firm had earlier requested for re-fixation of annual average EO was placed before the EPCG Committee meeting No.1 held on 27.04.2023 and 04.05.2023 **(Case No.57)**. The decision of the Committee is as under:

> *"The Committee went through the statements 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".*

2. Now the firm requested to review the decision of the EPCG Committee meeting dated 27.04.2023 and 04.05.2023 stating that as per Para 5.12 of HBP 2015-2020 : While calculating average EO export counted/being counted for fulfilling specific export obligation against EPCG authorizations within valid EO period (whether original or extended) that have been made in the proceeding 3 years will not be taken in to account.

3. In support of their request the firm submitted that :-

i) By oversight while calculating export turnover for fixation of average export performance for the subject EPCG authorization they had considered foreign exchange earnings made for fulfillment of specific export obligation of earlier issued EPCG authorizations which were not redeem at time of applying above said EPCG authorization.

ii) Foreign exchange made in past 3 years (2012-13, 2013-14 and 2014-15) are against earlier EPCG Authorizations with in valid EO period but by clerical error they got CAC aggregated FOB of past three years and divide by 3 and they have been imposed AEO Rs.11,50,89,328.18 given as under :-

S. No.	Financial year	FOB value in Rs.
1	2012-2013	15,43,15,206.00
2	2013-2014	13,11,59,745.00
3	2014-2015	5,97,93,033.54
Total FOB		34,52,67,984.54
Average Imposed		11,50,89,328.18

iii) They have furnished revised CA Certificate showing 100% FOB for 2012-2013, 2013-14 and 2014-15 towards previous obtained EPCG authorizations. Therefore, their AEO should be NIL as per revised CA Certificate which is as under :-

S. No.	Financial Year	Total FOB value of Export (in Rs.) (A)	FOB value of exports obligation against previous obtained EPCG Authorization (in Rs.)	Balance FOB value of export for which the average may be corrected (in Rs)

			(B)	C(A-B)
1	2012-13	15,43,15,206.00	15,43,15,206.00	NIL
2	2013-14	13,11,59,745.00	13,11,59,745.00	NIL
3	2014-15	5,97,93,033.54	5,97,93,033.54	NIL
Total		34,52,67,954.54	34,52,67,984.54	NIL
Average may be corrected NIL				

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA for re-fixation of annual average export obligation**.** RA may examine and decide the case as per policy on merit.

Case No- 26: Rajhans Enterprises, Bangalore
F. No. HQREPCGPRAPP00001051AM23

Subject: Request for:

1. **Blockwise Extension**
2. **EOP Extension for 2 year from 30.05.2020 to 29.05.2022 i.e. beyond 6 years**
3. **Additional EOP for 2 years from 30.05.2022 to 29.05.2024 i.e. beyond 6+2years**

In respect of EPCG Authorization No. 0730013464 dated 29.05.2014 and 0730013465 dated 29.05.2014 under 0% Concessional Duty.

The firm has submitted the following :-

In respect of EPCG Authorization No. 0730013464 dated 29.05.2014:

1. The firm submitted request for 1st block EO extension manually at RA, Bangalore along with the composition fees. On 23.10.2020, they submitted their request for EOP extension and addition of export products manually. But on 01.12.2020, the DGFT website migrated to a new server, because of which RA, Bangalore could not issue the extensions manually and they were informed to submit the request online.
2. The firm stated that since the composition fee was paid on old DGFT website, they could not link the same to the new website. However, RA, Bangalore vide DL dated 22.09.2021 informed that the addition of export annual average re-fixation was approved along with the EOP extension upto 28.05.2022. But, the referred extensions are not reflecting on the new website. Further, on 17.01.2023 the firm had submitted a request for 1st block EO Extension along with the earlier paid composition fee receipts and letters. The application

was marked deficient stating *"The authorization is not pertaining to 2015-20 policy, therefore for condonation of delay, you may approach Hqrs. New Delhi, EPCG Committee as the authorization was issued prior to 2015- 20 policy. Public Notice No.3 dated 13.04.2021 not applicable in this case".*

In respect of EPCG Authorization No. 0730013465 dated 29.05.2014:

1. The firm has stated that since they could not complete their Block-wise EO, they had paid 50% duty at customs on 09.03.2020.Further, on 23.10.2020, the firm has submitted an application for EOP Extension for 2 years manually, along with the composition and amendment fees. Since, on 01.12.2020, the DGFT website migrated to a new server, RA, Bangalore, could not issue the extension manually and the firm was informed to submit the request online.

2. The firm also stated that since, the composition fee was paid on the old website, the firm could not link the same to the new website. As per the firm, the original date of expiry of EO is 29.05.2020 and no amendment sheets are issue by RA.

Decision:

In respect of 1st request:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

In respect of 2nd request:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions:

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 8 years) has already expired.

In respect of 3rd request:

The Committee further deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period (beyond 8 years) in terms of Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 27: Adani Wilmar Limited, Ahmedabad
F. No. HQRPRCAPPLY00004622AM23

Subject: Request for extension of EOP for two years i.e. beyond 6+2 years in respect of EPCG Authorization No. 0830006979 dated 09.02.2015 under 0% Concessional duty - reg.

The firm has obtained EPCG license for export items i.e. Edible Vegetable Oils (falling under Chapter-15) within a period of six years. It is submitted that export of edible oils was initially restricted vide Notification No. 85 dated 17.03.2008 for a period of one year with effect from 17.03.2008 which was extended from time to time. Subsequently, vide Notification No. 24(RE-2012)/2009-2014 dated 19.10.2012, the ban on export of edible oil was extended till further orders. Subsequently, vide Notification No. 01/2015-20 dated 06.04.2018, all types of edible oils except mustard oil have been made free for export without any quantitative limit, pack size etc. till further orders.

2. Further, on 06.04.2018, the said restriction on export of edible oil except mustard oil was removed. Export of mustard oil was permitted only in branded consumer packs of up to 5 kg. Due to the above reason, export sale of edible oils was not economically viable during the period 2014-15 to 2017-18. Subsequently, the Company was unable to complete the prescribed EO within the prescribed period of 6 years i.e. on 08.02.2021. However, due to the pandemic situation and the slowdown observed in the market, the company was not able to fulfill EO within extended time period. They have informed as under:

Year	Export exemptions and export restrictions
2014 to 2018	Ban on export till 06.04.2018
2018 to February 2020	Export permitted
March 2020 to 2022	Covid outbreak and trade issued
2022 onwards	Normalcy resumes

Decision: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period (beyond 8 years) in terms of Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 28: Adani Wilmar Limited, Ahmedabad
F. No. HQRPRCAPPLY00004620AM23

Subject: Request for extension of EOP for two years i.e. beyond 6+2 years in respect of EPCG Authorization No. 0830006963 dated 04.02.2015 under 0% Concessional duty - reg.

They have obtained EPCG license for export items i.e. Edible Vegetable Oils (falling under Chapter-15) within a period of six years. It is submitted that export of edible oils was initially restricted vide Notification No. 85 dated 17.03.2008 for a period of one year with effect from 17.03.2008 which was extended from time to time. Subsequently, vide Notification No. 24(RE-2012)/2009-2014 dated 19.10.2012, the ban on export of edible oil was extended till further orders. Subsequently, vide Notification No. 01/2015-20 dated 06.04.2018, all types of edible oils except mustard oil have been made free for export without any quantitative limit, pack size etc. till further orders.

2. Further, on 06.04.2018, the said restriction on export of edible oil except mustard oil was removed. Export of mustard oil was permitted only in branded consumer packs of up to 5 kg. Due to the above reason, export sale of edible oils was not economically viable during the period 2014-15 to 2017-18. Subsequently, the Company was unable to complete the prescribed EO within the prescribed period of 6 years i.e. on 08.02.2021. However, due to the pandemic situation and the slowdown observed in the market, the company was not able to fulfill EO within extended time-period. They have informed as under:

Year	**Export exemptions and export restrictions**
2014 to 2018	Ban on export till 06.04.2018
2018 to February 2020	Export permitted
March 2020 to 2022	Covid outbreak and trade issued
2022 onwards	Normalcy resumes

Decision: The Committee further deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period (beyond 8 years) in terms of Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.

<u>Case No- 29: Adani Wilmar Limited, Ahmedabad</u>
F. No. HQRPRCAPPLY00004623AM23

Subject: Request for extension of EOP for two years i.e. beyond 6+2 years in respect of EPCG Authorization No. 0830006978 dated 09.02.2015 under 0% Concessional duty - reg.

They have obtained EPCG license for export items i.e. Edible Vegetable Oils (falling under Chapter-15) within a period of six years. It is submitted that export of edible oils was initially restricted vide Notification No. 85 dated 17.03.2008 for a period of one year with effect from 17.03.2008 which was extended from time to time. Subsequently, vide Notification No. 24(RE-2012)/2009-2014 dated 19.10.2012, the ban on export of edible oil was extended till further orders. Subsequently, vide Notification No. 01/2015-20 dated 06.04.2018, all types of edible oils except mustard oil have been made free for export without any quantitative limit, pack size etc. till further orders.

2. Further, on 06.04.2018, the said restriction on export of edible oil except mustard oil was removed. Export of mustard oil was permitted only in branded consumer packs of up to 5 kg. Due to the above reason, export sale of edible oils was not economically viable during the period 2014-15 to 2017-18. Subsequently, the Company was unable to complete the prescribed EO within the prescribed period of 6 years i.e. on 08.02.2021. However, due to the pandemic situation and the slowdown observed in the market, the company was not able to fulfill EO within extended time period. They have informed as under:

Year	Export exemptions and export restrictions
2014 to 2018	Ban on export till 06.04.2018
2018 to February 2020	Export permitted
March 2020 to 2022	Covid outbreak and trade issued
2022 onwards	Normalcy resumes

Decision: The Committee further deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period (beyond 8 years) in terms of Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 30: Writer Lifestyle Private Limited, Mumbai
F. No. HQREPCGPRAPP00000260AM24

Subject: Request for:

i. **1st Block Extension**

ii. **EOP Extension i.e. 8+2 years**

In respect of EPCG Authorization No. 0330031217 dated 07.12.2011 under 03% Concessional Duty.

The firm has stated that they could not apply for relaxations due to exit of the company executive responsible for DGFT matter. The firm further stated that they have completed EO and have paid all the requisite fees for extensions on 04.01.2022 and 05.01.2022. Further, the firm stated that they received DL dated 21.10.2022 from RA, Mumbai wherein they were asked to approach EPCG Committee for condonation.

Decision:

In respect of 1st request:

The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow extension in block-wise EOP, as the applicant could not apply to RA within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

In respect of 2nd request:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow:

Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions:

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 8 years) has already expired.

This has the approval of DG, DGFT.

Case No- 31: Sree Sannidhi Foods Private Limited, Chittoor
F. No. HQREPCGPRAPP00163122AM22

Subject: Request for Consideration of Excess Exports made against 5 EPCG Authorizations towards discharge of EO of another EPCG Authorization No. 0930007163 dated 10.06.2011 under 03% Concessional duty.

The firm has stated that they have completed their EO 100% in stipulated time and have made excess exports for its 5 EPCG Authorizations i.e.

- 0930007248 dated 06.07.2011
- 0930010972 dated 19.02.2015
- 0930010973 dated 19.02.2015
- 0930010975 dated 19.02.2015
- 0930011048 dated 19.03.2015

2. The firm further stated that it could not fulfill EO 100% in stimulated time for EPCG Authorization No. 0930007163 dated 10.06.2011. The firm stated that even after completing specific EO of above 5 Licenses they have mentioned the same EPCG Licenses instead of mentioning License No. 0930007163 on the shipping bills.

3. The request of the firm was considered in the 2nd Meeting of the EPCG Committee held on 08.05.2022 and decided as under:

> ***"The Committee decided to defer the case with the directions to call for a report from RA concerned on the submissions made by the applicant."***

Accordingly, report from RA, Hyderabad was called for. RA, Hyderabad vide email dated 17.02.2023 have sent their report.

4. The case was considered in the 3rd EPCG Committee Meeting of AM-24 held on 12.07.2023 wherein the committee decided as under:

> *After deliberation on the request of the firm, the Committee decided to defer the case with the directions to call for clarification from the firm whether the 5 EPCG Authorizations have been redeemed.*

Accordingly, the firm was requested to clarify whether the 5 EPCG Authorizations have been redeemed.

Now, the firm vide email dated 16.10.2023 has furnished the following reply :-

1. The 5 EPCG Authorizations have been redeemed and the copies of the same are enclosed.

2. After completion of the specific EO, they have erroneously mentioned the same EPCG Authorizations numbers instead of mentioning another EPCG Authorization No. 0930007163 on the shipping bills attached.

3. Against EPCG Authorization No. 0930007163 dated 10.06.2011, based on imports made, the specific EO was USD 10,03,333.00. They have made exports to that extent i.e. 10,26,030.00. However, erroneously EPCG Authorization No. 0930007248 dated 06.07.2011, 0930010972 dated 19.02.2015, 0930010973 dated 19.02.2015, 0930010975 dated 19.02.2015 and 0930011048 dated 19.03.2015 were mentioned on these shipping bills.

Decision: The Committee observed that the 5 EPCG Authorizations have been redeemed and the applicant has not submitted any cogent reason/justification in support the request or any genuine hardship faced by them. Accordingly, the Committee decided to **reject** the request.

Case No- 32: SPPL Hotels Pvt. Ltd., Kolkata
F. No. HQRPRCAPPLY00000066AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0230009216 dated 09.12.2013 under 0% Concessional Duty.

The firm has stated that they have fulfilled the EO with overall validity of EPCG Authorization, but they have not fulfilled the 1st block EO due to delay in opening of the hotel and restrictions of overseas travelers.

2. The firm further stated that they did not apply for condonation of 1st block EO within the time frame of FTP and when they applied for EODC on 21.11.2019, they were issued a DL by RA, Kolkata to approach EPCG Committee for relaxation.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation on delay in approaching the RA for extension in block-wise EOP within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 33: SPPL Hotels Pvt. Ltd., Kolkata
F. No. HQRPRCAPPLY00000065AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0230009178 dated 22.11.2013 under 0% Concessional Duty.

The firm has stated that they have fulfilled the EO with overall validity of EPCG Authorization, but they have not fulfilled the 1st block EO due to delay in opening of the hotel and restrictions of overseas travelers.

2. The firm further stated that they did not apply for condonation of 1st block EO within the time frame of FTP and when they applied for EODC on 21.11.2019, they were issued a DL by RA, Kolkata to approach EPCG Committee for relaxation.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP, as the applicant could not apply to RA within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP, 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 34: Neehal Clothing Company, Mumbai
F. No. HQREPCGPRAPP00000065AM24

Subject: Request for:

i. **Re-fixation of Average Export Obligation**
ii. **Addition of ITCHS Codes**

In respect of EPCG Authorization No. 0330041223 dated 16.03.2015 under 0% Concessional Duty.

The firm has stated that they found that they have made exports of same and similar items, but inadvertently the AEO was wrongly calculated on other export items and same and similar export items, considering BRC value realized during the financial year.

2. The firm has also stated that their old AEP is Rs. 83,31,255.33 and their revised AEP (for same/similar items) should be Rs. 57,76,161.83. The detailed calculation is mentioned in the covering letter. The firm has further stated that they have obtained only a single EPCG Authorization and no other EPCG Authorization is obtained. The firm has also stated that they have not accounted exports against any other EPCG Authorization for fulfillment of EO.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA for re-fixation of annual average export obligation and addition of ITCHS Codes. RA may examine and decide the case as per policy on merit.

Case No- 35: Nirvan Silk Mills Private Limited, Mumbai
F. No. HQREPCGPRAPP00000183AM24

Subject: Request for:

i. **1st Block Extension**
ii. **Automatic EOP Extension up to 31.12.2021 in view of Notification No. 28/2015-20 dated 23.09.2021**
iii. **2nd EOP Extension for 2 years i.e. 6+2 years up to 31.12.2023**

In respect of EPCG Authorization No. 0330040978 dated 16.02.2015 under 0% Concessional Duty.

The firm has stated that they are a MSME Unit, manufacturing of Fabrics, Readymade Garments, Made-ups and Other Textile Products. The firm further stated that they couldn't fulfill their 100% EO in stipulated time period due to :-

i. They are new in the industry

ii. There is heavy price competition against Pakistan, Bangladesh, Taiwan, Bangkok and China as yield of raw cotton is very low by Indian farmers

iii. The Covid-19 Pandemic resulted in sudden fall of textile goods and products domestically and internationally till date

iv. The lockdown forced worker migration to native places resulted in stopping of production in pandemic and rehabilitation period

v. Tremendous increase in raw material and transport prices

2. The firm further stated that they are gradually restoring the problems related to production, transportation, financial hardships, non-availability of skilled worker and Export Orders from foreign buyers.

Decision:

In respect of request for 1st Block Extension:

The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for extension in block-wise EOP within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

In respect of request for EOP Extension up to 31.12.2021:

The Committee deliberated upon the case and decided to advise the firm to approach RA for extension of Export Obligation Period up to 31.12.2021 as per DGFT's Public Notice No. 67 dated 31.3.2020 and Notification No. 28/2015-2020 dated 23.09.2021.

In respect of request for EOP Extension up to 31.12.2023:

The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EOP extension for 2 year from 31.12.2021 to 31.12.2023 on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-, subject to the condition that they are granted extension by the RA in terms of PN No. 28 dated 23/9/2021.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

Case No- 36: Nirvan Silk Mills Private Limited, Mumbai
F. No. HQREPCGPRAPP00000182AM24

Subject: Request for:

i. **1st Block Extension**
ii. **Automatic EOP Extension up to 31.12.2021 in view of Notification No. 28/2015-20 dated 23.09.2021**
iii. **EOP Extension for 2 years up to 31.12.2023 i.e. 8+2 years**
iv. **Additional EOP Extension for 2 years upto 31.12.2025 i.e. beyond 8+2 years**

In respect of EPCG Authorization No. 0330033531 dated 24.08.2012 under 03% Concessional Duty.

The firm has stated that they are a MSME Unit, manufacturing Fabrics, Readymade Garments, Made-ups and Other Textile Products. They could not fulfill their 100% EO in stipulated time-period due to :-

i. They are new in the industry
ii. There is heavy price competition against Pakistan, Bangladesh, Taiwan, Bangkok, and China as yield of raw cotton is very low by Indian farmers
iii. The Covid-19 Pandemic resulted in sudden fall of textile goods and products domestically and internationally till date
iv. The lockdown forced worker migration to native places resulted in stopping of production in pandemic and rehabilitation period
v. Tremendous increase in raw material and transport prices

2. The firm further stated that they are gradually restoring the problems related to production, transportation, financial hardships, non-availability of skilled worker and Export Orders from foreign buyers.

Decision:

In respect of request for 1st Block Extension:

The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for extension in block-wise EOP within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

In respect of request for EOP Extension up to 31.12.2021:

The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period up to 31.12.2021 as per DGFT's Public Notice No. 67 dated 31.3.2020 and Notification No. 28/2015-2020 dated 23.09.2021.

In respect of request for EOP Extension up to 31.12.2023:

The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 year (8th year to 10th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-subject to the condition that they are granted extension by the RA in terms of PN No. 28 dated 23.09.2021.

In respect of Additional EOP Extension for 2 years upto 31.12.2025 i.e. beyond 8+2 years

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP 2023** to allow condonation for delay in approaching RA for second extension in EOP (10th year to 12th year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 of HBP, 2009- 14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT.

<u>Case No- 37: Goyal Proteins Ltd., Kota</u>
F. No. HQREPCGPRAPP00000011AM24

Subject: Request for

i. **EOP extension for 2 years upto 31.12.2023 as per DGFT Notification No. 28/2015-20 dated 23.09.2021**

ii. **Consideration of exports made through similar product towards product towards fulfilment of EO**

In respect of EPCG authorization No. 1330004216 dated 08.08.2014 under 0% Concessional duty.

The firm had earlier requested for extension of 1st block and EOP for further six months by exporting similar product i.e. SOYALECITHIN, HS CODE: 29232010 towards fulfilment of export obligation in respect of EPCG Authorization No. 1330004216 dated 08.08.2014 under 0% Concessional duty. The request of the firm was considered in the 6th Meeting of the EPCG Committee held on 03.08.2022 and decided as under:

"The firm has stated that they could not get export orders from buyers due to hard competition in the international market in last 2-3 years. Therefore, their Imports and Exports were adversely affected. The product prices value also increased compared to pre-Covid situations, and increased priced value was not according to their authorization value. As a result their authorization expired without fulfilling the EO.

The firm has also stated that they could not apply for extension of EOP to RA, Jaipur within the prescribed time. The firm has further stated that they have now got the orders for similar another product (SOYALECITHIN, HS CODE: 29232010). Now, they require extension of 1st Block and EOP for further six months for fulfilment of EO through export of similar product and they possess manufacturing facility of same product since 2011 and same product is registered with DIC. As per EPCG Authorization, the applicant was supposed to export Solvent Ext Soya (ITCHS Code 21069009).

The Committee deliberated upon the case and decided to ***recommend to DG for relaxation under Para 2.58 of FTP, 2015-20*** *to allow:-*

> *(a) Extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009- 14 and late fee of Rs. 10,000/-.*
>
> *(b) Condonation of delay in approaching RA for EO extension (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.*

The above relaxation is also subject to the condition that the proper installation certificate has been submitted within time limits as specified in FTP/HBP.

This has the approval of DG, DGFT."

2. Now, the firm vide application dated 11.04.2023 has requested for first EOP extension for 2 years upto 31.12.2023 (since initial expired on 31.12.2021 as per DGFT Notification No. 28/2015-20 dated 23.09.2021 and consider export made through similar product towards product towards fulfilment of EO against 1330004216 dated 08.08.2014 under 0% Concessional duty. The firm has stated that they have filed the application for extension of EOP for fulfillment of EO though export of similar product and they possess manufacturing facility of similar product (Soya Lecithin, HS Code: 29232010) since 2011 and same product is registered with DIC. Further, the firm has stated that when the matter was considered by the Committee, then 2 years had already expired for applying for the EOP and at that time they had also requested for EO through export of similar product (Soya Lecithin, HS Code: 29232010). However, the matter was not considered by the EPCG Committee.

Decision:

In respect of 1st request:

The Committee further deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period (beyond 8 years) in terms of Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.

In respect of 2nd request:

The Committee deliberated upon the case and decided to **remand** the case to RA for consideration of exports made through similar product towards fulfilment of EO.

<u>Case No- 38: Diamond Textile Mills Pvt. Ltd., Ahmedabad</u>
F. No. HQREPCGPRAPP00000164AM23

Subject: Request for:

i. **Extension of 1st Block for two years against EPCG Authorization No. 0830004609 dated 06.01.2012 and**
ii. **Extension of EOP for 2 years**
iii. **Condonation of procedural lapse for mentioning wrong EPCG Authorization Number in Shipping Bills**

In respect of 3 EPCG Authorization Nos. 0830004523 dated 15.11.2011, 0830004609 dated 06.01.2012 and 0830004775 dated 29.03.2012 under 03% Concessional duty.

The firm has stated that they could not fulfill the EO in the stipulated time-period due to overall slowdown and COVID-19, affected all export sales, therefore they were not able to get orders to export goods as expected. Therefore, the firm has requested for extension of first block and extension of EOP for two years against the above EPCG authorizations.

2. In respect of 3rd request, the firm has stated that they have fulfilled 100% EO against above EPCG authorizations. The firm has made exports under various export incentive schemes (DBK, MEIS, DEPB, EPCG, etc). They have observed that while making exports, inadvertently the CHA appointed by the company mentioned improper EPCG Licence number in many shipping bills and due to such bonafide default, they are facing genuine hardship in submitting application for issuance of redemption/regularization of the authorizations.

3. As per Amendment sheet issued by RA, Ahmedabad on 20.08.2018, EOP has been changed from 8 years to 9 years against EPCG Authorization No. 0830004775 dated 29.03.2012.

Decision:

In respect of 1st request:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation for approaching the RA for extension in block-wise EOP in respect of EPCG Authorization No. 0830004609 dated 06.01.2012 within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

In respect of 2nd request:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow:-

Condonation of delay in approaching RA for EO extension in respect of EPCG Authorization Nos. 0830004523 dated 15.11.2011, 0830004609 dated 06.01.2012 and 0830004775 dated 29.03.2012 for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP, 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions :-

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 8 years) has already expired.

This has the approval of DG, DGFT.

In respect of 3rd request:

The Committee went through the statements 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.

Case No- 39: Kerala Hi Tech Textile Cooperative Limited
F. No. HQREPCGPRAPP00000678AM23

Subject: Request for Consideration of supplies made to SEZ unit for fulfilment to EO in terms of Para 5.04 of FTP 2015-20, in respect of EPCG Authorization No. 1030003041 dated 24.02.2016 under 0% Concessional duty.

The firm has availed the subject EPCG Authorization, with the condition to export woven fabrics, cotton woven fabrics of flax containing 85% or more by weight of the flax, other particles of bedding and similar furnishing made up of articles table cloth etc. The firm further stated that due to recession and huge drop down in international market requirements and COVID-19, they were unable to make direct exports. However, they received an order from a SEZ Unit located in Cochin SEZ, for conversion of yarn into fabrics. The firm executed the order and supplied to them

2. The firm also stated that they supplied the same materials mentioned in the EPCG Authorization and their supply was endorsed in the Authorization. The firm stated that they received the proceeds from the SEZ unit and the Jurisdictional Customs Officer, CSEZ has certified their supplies. The materials supplied by them was exported by the SEZ unit after processing of the order. Further, due to lack of policy procedures, they did not apply for the amendment viz. inclusion of supplies to the SEZ unit and addition of their name as supporting manufacturer. The firm also stated that they have fulfilled all the conditions of the EPCG Authorization i.e. fulfilment of EO within the stipulated time period and fulfilment of block-wise EO

Decision: The Committee deliberated upon the case and decided to **defer** the case with a direction to call for a report from RA concerned in the matter. The applicant to be also called for Personal Hearing to explain their case.

Case No- 40: Radhe Tex Private Limited, Surat
F. No. HQREPCGPRAPP00000223AM24

Subject: Review application w.r.t. request for Regularization of exports made outside of EOP i.e. from 27.04.2016 to 19.07.2017, in respect of EPCG Authorization No. 5230002024 dated 27.04.2007 under 03% Concessional Duty.

The firm had earlier requested for Regularization of exports made outside of EOP i.e. from 28.04.2016 to 19.07.2017, in respect of EPCG Authorization No. 5230002024 dated 27.04.2007 under 03% Concessional Duty.

2. The case was considered in 2nd Meeting of AM-23 held on 30.05.2022 wherein the following decision was taken :-

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023 to allow Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional EO in terms of Para 5.11 of HBP 2004-09 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions: -

i. *The proper installation certificate has been submitted within time limits as specified, and*
ii. *The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.*

This has the approval of DG, DGFT.

3. Now, the firm vide review application dated 29.06.2023 has requested for Regularization of exports made outside of EO period in respect of subject EPCG Authorization. The firm has submitted the following-

i. They have already fulfilled 100% EO imposed on the subject EPCG Authorization. However, the last shipment was made out of EOP due to various problems including the old-age related sickness of the directors.
ii. The original EOP expired on 27.04.2015 and it got extended upto 27.04.2016 (9 years) to square up the shortfall of 38% in FOB value. During this period, though the firm processed the goods and handed over to the third-party exporter, they could export only on 19.07.2017 via S/bill No. 7461438.
iii. DGFT Hqrs has already condoned the delay in approaching the RA upto 27.04.2017 for EO Extension from 8 years to 10 years (actual 9 years to 10 years).
iv. The delay is only 2 months and 20 days, since the last shipment was made on 19.07.2017. The actual request was to condone this delay and regularize, whereas while considering

the request, a condition has been imposed for the payment of balance duties of customs plus interest on unfulfilled EO since the EOP has already expired.

4. The firm has stated that they have fulfilled more than prescribed EO and the only lapse on their part is a delay of 2 months and 20 days, which constitutes a 38% shortfall of the overall EO.

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

Case No- 41: Seven Seas Hospitality Private Limited, Delhi
F. No. HQREPCGPRAPP00000269AM24

Subject: Request for

i. **EOP Extension for 4 years from date of endorsement**
ii. **Partial relaxation of EO**

In respect of 43 EPCG Authorizations as under:

1. **0530162571 dated 31-03-14**
2. **0530163649 dated 03-11-14**
3. **0530163710 dated 12-11-14**
4. **0530163798 dated 25-11-14**
5. **0530164354 dated 13-02-15**
6. **0530164491 dated 03-03-15**
7. **0530164506 dated 04-03-15**
8. **0530164881 dated 12-05-15**
9. **0530164900 dated 13-05-15**
10. **0530165494 dated 28-07-15**
11. **0530165650 dated 18-08-15**
12. **0530165659 dated 19-08-15**
13. **0530165676 dated 20-08-15**
14. **0530165697 dated 24-08-15**
15. **0530165769 dated 04-09-15**
16. **0530165770 dated 04-09-15**
17. **0530165819 dated 11-09-15**
18. **0530165866 dated 17-09-15**
19. **0530165867 dated 17-09-15**
20. **0530166536 dated 15-12-15**
21. **0530166538 dated 15-12-15**
22. **0530166539 dated 15-12-15**
23. **0530166540 dated 15-12-15**
24. **0530166801 dated 22-01-16**
25. **0530166902 dated 05-02-16**
26. **0530166903 dated 05-02-16**
27. **0530166905 dated 05-02-16**
28. **0530166958 dated 12-02-16**
29. **0530166960 dated 12-02-16**
30. **0530167524 dated 10-05-16**
31. **0530168446 dated 31-08-16**
32. **0530167583 dated 16-05-16**
33. **0530166904 dated 05-02-16**
34. **0530166800 dated 22-01-16**
35. **0530167737 dated 01-06-16**
36. **0530167142 dated 11-03-16**
37. **0530167216 dated 21-03-16**
38. **0530167217 dated 21-03-16**
39. **0530167582 dated 16-05-16**
40. **0530169431 dated 11-01-17**
41. **0530169432 dated 11-01-17**
42. **0530169433 dated 11-01-17**
43. **0530169745 dated 27-02-17**

The firm has stated that there was delay in obtaining of the Completion cum Occupancy Certificate for their Five-star Hotel expansion project from Delhi Development Authority, which was applied by them on 18.08.2015. The same was approved till 16.12.2016 i.e. delay of about 18 months. The Occupancy Certificate is an essential pre-requisite for Department of Tourism application and approval process. There was delay from also because of Covid Lockdown and there account getting NPA

Decision: After deliberation on the request of the firm, the Committee decided to **defer** the matter with the direction to call the applicant for Personal Hearing to explain their case.

Case No- 42: Reliable Diesel Engineers Pvt. Ltd., Faridabad (Haryana)
F. No. HQREPCGPRAPP00000281AM24

Subject: Request for

i. **Clubbing of EPCG Authorization (1) No. 0530138600 dated 12.05.2005 and EPCG Authorization (2) No. 0530145442 dated 17.01.2008 in view of Para 5.18 of FTP 2004-2009**
ii. **Acceptance of Installation Certificate in view of PN No. 22/2023 dated 13.07.2023 and acceptance of installation certificate issued by supplier of Capital Goods followed by the Chartered Engineer Certificate**
iii. **Condonation of not mentioning of Authorization No., Date and firm's name on Shipping Bills in terms of Policy Circular No. 07/2002 dated 11.07.2002**

under 5% Concessional duty.

The firm has stated that they have imported Amada Press Break vide Bill of Entry No. 845070 dated 15.04.2005 against EPCG Authorization No. 0530138600 dated 12.05.2005 and Amada CNC Turret Punch Press vide Bill of Entry 690209 dated 30.01.2008 against EPCG Authorization No. 0530145442 dated 17.01.2008. Capital goods were installed by the wholly owned subsidiary company of M/s. Amada Co. Ltd. (Japan), supplier of the capital goods as per the supply contract within the time period of 6 months.

2. The firm has further stated that they have exported through third parties i.e. M/s. Svarn Infratel Pvt. Ltd. and M/s. Germinal Power Technology Pvt. Ltd. towards discharge of EO and had fulfilled the Annual Average EO as well as Specific EO.

3. CLA, New Delhi rejected the firm's request dated 11.06.2023 for redemption and clubbing of the EPCG Authorization No. 0530138600 dated 12.05.2005 and EPCG Authorization No. 0530145442 dated 17.01.2008 vide letter dated 23.06.2023 stating as under :

i. You have not furnished original installation certificate above mentioned both Licenses.
ii. As per copy of the shipping bill in respect of third party export EPCG license No. and Party name not endorse.
iii. Copy of LOP and Green card not submitted.

CLA, New Delhi advised the firm to pay customs duty plus interest to regularize the case.

4. The firm informed that the original installation certificate was not submitted due to procedural lapse. The firm has requested that in view of PN No. 22/2023 dated 13.07.2023, they may be allowed to regularize the procedural lapse and the installation certificate may be accepted

on payment of late fee of Rs. 10,000/. The firm has stated that due to oversight, they could not obtain the installation certificate from Central Excise Authority. Now, Central Excise Authority does not exist, therefore they have obtained Installation Certificate from the Chartered Engineer. The firm is willing to pay a composite fee as per PN No. 22/2023 dated 13.07.2023.

5. The firm has further informed that they have made exports to discharge the export obligation through third-party. The goods were removed from the factory under ARE-1 and CT-1 which were supplied to the third party exporter for shipment. However, by mistake, the third party exporter did not mention the EPCG Authorization No. & Date or firm's name in the Shipping bill / Bill of Export. The Policy Circular No. 07/2002 dated 11.07.2002 provides procedure for regularization of such cases where License No. and date has not been indicated in the Shipping Bill. Therefore, they may be allowed to get their case regularized as per the Policy Circular. As regard to submit a LOP and a green card, the firm has stated that they are neither an EOU and have not supplied the goods to EOU/SEZ unit. The export is physical export through land locked Customs Station therefore in such cases Bill of Export is generated instead of Shipping Bill.

Decision:

In respect of 1st request:

The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow clubbing of 2 EPCG Authorizations, as the applicant could not apply to RA within the prescribed time period. RA to examine the request as per the applicable policy provisions.

This has the approval of the DG, DGFT.

In respect of 2nd request:

The Committee observed that applicant has not submitted any cogent reason/justification in support the request or any genuine hardship faced by them. Accordingly, the Committee decided that the EPCG authorization holder may approach the Jurisdictional Customs/GST authority and submit installation certificate to RA in terms of PN No. 22 dated 13.07.2023.

In respect of 3rd request:

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA for condonation of non-mentioning of EPCG Authorization number, date and firm's name on Shipping Bills. RA may examine and decide the case as per relevant policy on merit.

Case No- 43: Victoria Foods Private Limited, New Delhi
F. No. HQREPCGPRAPP00000227AM24

Subject: Request for Second EOP Extension for 2 years i.e. beyond 8+2 years in respect of EPCG Authorization No. 0530160728 dated 18.04.2013 under 03% Concessional Duty.

The firm has stated that due to decrease in international demand of their export item i.e. pasta/macroni, they could not fulfill the EO. The firm further stated that they attended international foods fairs for capturing orders, but they did not get any response.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation for delay in approaching RA for second extension in EOP (10^{th} year to 12^{th} year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 of HBP 2009- 14 and late fee of Rs. 10,000/.

This has the approval of DGFT.

Alternatively, the firm may approach RA for extension of Export Obligation Period in terms of Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.

<u>Case No- 44: Sri Krishna Rice Mill, Bihar</u>
F. No. HQREPCGPRAPP00000249AM24

Subject: Request for 1^{st} Block Extension in respect of EPCG Authorization No. 2130000214 dated 26.02.2015 under 0% Concessional Duty.

The firm has stated that they could not fulfill the export obligation in the 1st block due to unavoidable reasons. The firm further stated that they have requested for block-wise waiver so that they could get block-wise waiver/ extension from RA, Kolkata after payment of composition fees as per Exim Policy.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of the delay in approaching the RA for extension in block-wise EOP within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

<u>Case No- 45: Sri Krishna Rice Mill, Bihar</u>
F. No. HQREPCGPRAPP00000250AM24

Subject: Request for first EOP Extension for 2 years up to 31.12.2023 (since initial EOP expired on 31.12.2021 as per DGFT Notification No. 28 2015-20) in respect of EPCG Authorization No. 2130000214 dated 26.02.2015 under 0% Concessional Duty.

The firm has stated that they could not fulfill their 100% EO in stipulated time due unavoidable reasons. The firm has requested for EOP Extension for 2 years i.e. up to 31.12.2023 since their initial EOP expired on 31.12.2021 as per DGFT Notification No. 28/2015-20 dated 23.09.2021. The firm further stated that they are hopeful of fulfilling the balance EO with 25% enhancement (20% enhancement as per Para 5.11 of HBP 2009-14 + 5% enhancement as per Notification No. 28/2015-20 within extended EOP).

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 6^{th} year to 8^{th} year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions:

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6th to 8th year) has already expired.

This has the approval of DG, DGFT.

<u>Case No- 46: PV Power Technologies Private Limited, Mumbai</u>
F. No. HQREPCGPRAPP00000256AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0330032722 dated 24.05.2012 under 03% Concessional Duty.

The firm has stated they have completed the EO in the 2nd block i.e. on 23.05.2020. However, they could not apply for the extension of 1st block in time due to COVID-19. The firm further stated that PV Power Technologies has executed "Agreement to Transfer Business" and taken over the company Solar Power LLP on 07.12. 2016 for expansion of capacity. Subsequently, EPCG Licence was amended for change of company name & IEC number on 03.10.2017. PV Power technologies had setup a new manufacturing unit in year 2016 wherein they already had 3 existing ECG License obligation to be fulfilled vide license No. 330045349, 330045635, and 330047480 amounting to USD 6,53,977 which were fulfilled by 2018.

2. Due to the above mentioned reasons, they could not fulfill the liability of the subject license in 1st block i.e. by 23.05.2018, but subsequently the fulfilled the EO of the said license before the expiry of the 2nd block.

3. Further, the firm stated that they have paid the following composition fees as per Public Notice 03/2015-20 dated 13.04.2022 :-

Composition fee @ 2% on duty saved amount proportionate to unfulfilled EO to 1st block	Rs. 6301.00
Late fee for after 6 months but within EO period- 6 years	Rs. 10,000
Beyond 6 year for 1st block extension for regularization proposed, additional late fee Rs 5,000/- for each year i.e. 2020-21, 2021-22, and 2022-23	Rs. 15,000

4. As per D/L issued by RA Mumbai to the firm: *"PN No. 3 dated 13.04.2022 is not applicable in this case as the authorization is issued in AM13 period, also the case is not submitted prior to 31.03.2021 hence regularize the 1st block in terms on para 5.8.3 of HBP 2009-2014 or approach EPCG Committee".*

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of the delay in approaching the RA for extension in block-wise EOP within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 47: OVO Farm Private Limited, Odisha
F. No. HQREPCGPRAPP00000253AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 2330000844 dated 05.07.2012 under 03% Concessional Duty.

The firm has stated they submitted application for block-wise EO extension to RA, Kolkata which was rejected as it was time barred. The firm has further stated that they have fulfilled more than 100% EO during 2nd block EOP

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of the delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 48: OVO Farm Private Limited, Odisha
F. No. HQREPCGPRAPP00000254AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 2330000684 dated 19.05.2011 under 03% Concessional Duty.

The firm has stated they submitted application for block-wise EO extension to RA, Kolkata which was rejected as it was time barred. The firm has further stated that they have fulfilled more than 100% EO during 2nd block EOP.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of the delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 49: Spraytech Systems (India) Private Limited, Maharashtra
F. No. HQRPRCAPPLY00000667AM24

Subject: Request for Block-wise EOP Extension in respect of EPCG Authorization No. 0330031805 dated 07.02.2012 under 0% Concessional Duty.

The firm has stated that they applied for block extension but beyond time due to COVID-19 pandemic. The firm further stated RA, Mumbai has issued a DL informing them to approach DGFT Hqrs.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of the delay in approaching the RA for extension in block-wise EOP within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 50: Radhika Fashion, Surat
F. No. HQRPRCAPPLY00000594AM24

Subject: Request for EOP Extension for 4 years in respect of EPCG Authorization No. 5230013957 dated 29.04.2014 under 0% Concessional duty.

The firm has stated that they were unable to complete the export obligation due to unawareness of export procedures and market instability. The firm further stated that they are willing to fulfill the EO and will also pay the composition fees, extension penalty, and 50% custom duty.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) (if not availed) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-. The above relaxation is also subject to the following condition :-

i. The proper installation certificate has been submitted within time limits as specified

The Committee deliberated upon the case and decided to advise the firm to approach RA for extension of EO period in terms the Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.

This has the approval of the DG, DGFT.

Case No- 51: Pentagon Industries Private Limited, Kolhapur, Maharashtra
F. No. HQRPRCAPPLY00000465AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 3130006724 dated 10.07.2012 under 0% Concessional Duty.

The firm has stated that they had applied for BRC with the bank, but the same was not issued to them, due to which they were unable to submit the application for 1st block EO extension within time. The firm further stated that they have fulfilled 100% EO but they could fulfill only 29% EO in the 1st block. The firm has requested for Block wise waiver so that they can get Block-wise waiver/ extension from RA Kolkata after payment of composition fee as per Exim Policy.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of the delay in approaching the RA for extension in block-wise EOP within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 52: Jai Bajrang Agrofarm Pvt. Ltd., Rohtas (Bihar)
F. No. HQREPCGPRAPP00000196AM24

Subject: Request for extension of 1st Block in respect of EPCG Authorization No. 2130000185 dated 24.04.2014 under 0% Concessional duty- reg.

The firm has stated that they could not complete 50% EO in the 1st Block within stipulated time period i.e. 4 years due to problems which were beyond their control. The firm could not apply for extension of 1st block to RA within time period. The firm has requested for extension of 1st Block in order to fulfil their EO against the above license. The firm has also furnished the details as follows:

Existing EO period	Existing EO period of 6 years expired on 24.04.2020 but as per Public Notice No. 67/2015- 2020 dt 31.03.2020 read with DGFT notification No. 28/2015-2020 dated 23.09.2021 initial EOP expired on 31.12.2021.
Export performance year-wise and block-wise.	Export performance year wise & Block-wise is NIL. The firm has also stated that they can fulfill Export obligation within extended Export obligation period.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of the delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 53: R S Agro Industries, West Bengal
F. No. HQREPCGPRAPP00000267AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0230009641 dated 18.07.2014 under 0% Concessional Duty.

The firm has stated they could not fulfill the EO due to unavoidable reasons. The firm has requested for block-wise waiver so that they can get block-wise waiver/extension from RA Kolkata after payment of composition fees as per Exim policy.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of the delay in approaching the RA for extension in block-wise EOP within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 54: Ankur Udyog Ltd., Gorakhpur, U.P.
F. No. HQRPRCAPPLY00000326AM24

Subject: Regularization/Redemption of EPCG authorization against exports made after expiry of EOP to meet 100% EO in respect of EPCG authorization number 1530001009 dated 27.08.2013 under 0% concessional duty.

The firm had earlier requested for extension of EOP in respect of their EPCG Authorization Nos. 1530000912 dated 30.11.2012, 1530000919 dated 04.12.2012, 1530001008 dated 27.08.2013 1530001009 dated 27.08.2013 under 0% concessional duty and 1530000620 dated 18.01.2010, 1530000634 dated 21.04.2010 under 3% concessional duty. The matter was examined by EPCG Committee in its meeting held on 14.01.2021. The decision of the Committee as under:

> *"The party seeks extension in export obligation period due to low demand/consumption of man- made yarn which resulted in a decline in exports. They are also adversely affected by Covid-19 pandemic and are facing business hardships. The Committee observed that EO extension due to COVID is already under consideration by the DGFT & DoR, and therefore decided to defer the case for time being."*

2. The firm has informed that they could not complete the EO on time primarily due to the adverse impact of the COVID-19 pandemic on the business. The firm had availed exemption of EOP for 2 years after 6 years and extension under PN No. 53 dated 20.01.2023.

3. The firm has stated that out of total EO, more than 70% of the EO has been successfully fulfilled within the extended EOP, which expired on 26.02.2023. The remaining 30% was completed on 27.05.2023. Therefore, the firm has requested for regularization/redemption of EPCG authorization by delaying completion of EOP by 3 months for exports made after expiry of EOP.

Decision: The Committee observed that applicant has not submitted cogent reason/justification in support of the request or any genuine hardship faced by them. Accordingly, the Committee decided to maintain the **rejection** of the request of the firm.

Case No- 55: Maa Chhinmastika Enterprises Pvt. Ltd., Samastipur (Bihar)
F. No. HQREPCGPRAPP00000219AM24

Subject: Request for extension of EOP for two years i.e. upto 31.12.2023 in respect of EPCG Authorization No. 2130000179 dated 25.03.2014 under 0% Concessional duty- reg.

The firm has stated that they could not complete 100% EO within stipulated time period i.e. 6 years due to the unavoidable reason. The firm has also stated that they can fulfil EO with 25% enhancement (20% enhancement as per Para 5.11 of HBP 2009-14 + 5% enhancement as per Notification No. 28/2015-20 dated 23.09.2021) within extended EOP.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions:

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6th to 8th year) has already expired.

This has the approval of DG, DGFT.

Case No- 56: Maa Chhinmastika Enterprises Pvt. Ltd., Samastipur (Bihar)
F. No. HQREPCGPRAPP00000218AM24

Subject: Request for extension of 1st Block in respect of EPCG Authorization No. 2130000179 dated 25.03.2014 under 0% Concessional duty- reg.

The firm has stated that they could not complete 50% EO in the 1st Block within stipulated time period i.e.4 years due to the unfavorable reason. The firm has requested for extension of 1st Block in order to fulfil their EO against the above license

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of the delay in approaching the RA for extension in block-wise EOP within the prescribed time-period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 57: Biological E. Limited, Hyderabad
F. No.HQREPCGPRAPP00000443AM23

Subject: Request for consideration partial waiver / condonation of Average Exports towards fulfillment of Export Obligation against the EPCG Licenses No. 0930012216 dated 18.07.2016 under 0% Concessional duty-reg.

The firm has stated that they have completed the specific EO in 1st Block itself i.e. in 4 year, but they could not maintain AEO which was fixed at Rs. 644,05,90,726.66. The applicant has submitted the details of exports made by them as under :-

S. No.	Year	Export Turn Over (FOB)
i.	2016-17	489,69,58,072.27
ii.	2017-18	203,08,09,200.69

iii.	2018-19	364,58,09,308.97
iv.	2019-20	381,82,63,657.03
v.	2020-21	655,89,84,406.91
vi.	2021-22	829,93,30,197.00
	Total	2925,01,54,842.80
	Average Export	487,50,25,807.13

2. The firm has informed that their Company is one of the leading manufacturers of various Human Vaccines and Pharmaceuticals formulations i.e. TT, DPT, TD, Hepatitis B, Liquid Penta Vaccine, MR vaccine, Typhoid, Daptomycin, Nostigmine, Fosaprepitant etc. They supply these vaccines for Global Immunization program initiated by UNICEF and also National Immunization program initiated by Government of India Ministry of Health and to the global markets. The firm further stated that their company is the second company in the world to manufacture Penta Vaccine in a single vaccine called Liquid Penta Vaccine or in other words it is called Diphtheria, Tetanus, Pertussis, Hepatitis B and Hib Vaccine which is WHO Pre-qualified.

3. The firm has stated that their major exports during 2013-14, 2014-15 and 2015-16 were Liquid Penta Vaccine which was supplied to UNICEF for the global immunization program initiated by UNICEF. UNICEF used to pay US$ 11.70 for the LPV 10 dose vaccine and US$ 2.35 for the LPV 1 dose. Based on the export turnover for the years 2013-14, 2014-15 and 2015-16, the annual average export for the year 2016-17 has been fixed at Rs .644.05 crore. Subsequently, during 2017-18, other players of the vaccine manufacturer also started manufacturing Liquid Penta Vaccine and created global competition resulting in reduced export product price and market share among other manufacturers. The price of LPV 10 Dosage vial declined from US$ 11.70 to US$ 7.50 and the price of LPV 1 Dosage was reduced from US$ 2.35 to US$ 1.10, resulting in reduction in export business.

4. The firm has stated that due to the COVID-19 pandemic which has disturbed the global supply chain since 2019 till date, resulting in acute shortage of raw material/pacing material and critical consumables for manufacturing of vaccines. The pandemic has severely affected their imports and exports in the last three years; this resulted in reduction in the export business of their company resulting in non-maintenance of partial annual average export obligation for EPCG Authorization No. 0930012216 dated 18.07.2016.

Decision: The Committee deliberated upon the case and decided that the applicant may **approach RA** for extension of EO period on account COVID-19 pandemic and 2 years EOP extension to maintain their AEO in accordance with the Public Notice No. 53/2015-20 dated 20.01.2023. RA may examine the request on merit.

Case No- 58: Jindal Stainless Limited, Jajpur (Odisha)
F. No.HQREPCGPRAPP00000614AM23

Subject: Request against 4 EPCG Authorization Nos. 2330001464 dated 29.08.2018, 2330001470 dated 07.09.2018, 2330001488 dated 10.10.2018 and 2330001562 dated 30.01.2019 under 0% Concessional duty:

i. **Regularization of excess utilization beyond 10% of the indicated duty saving on EPCG Authorization against payment of additional application fees and fulfillment of export obligation in proportion to the actual utilization**

ii. **Institution of a system of checks and controls to ensure alerts and blocking mechanisms which will prevent utilization of Authorization in excess of 10% of the indicated duty saving**

The firm has stated as under:

a. EPCG License No. 2330001464 dated 29.08.2018: Indicated duty saving is Rs.62,53,339.00 and actual utilization (in terms of duty saving) is Rs. 1,26,66,259.00. The excess utilization is to the tune of 103%.
b. EPCG License No. 2330001470 dated 07.09.2018: Indicated duty saving is Rs. 87,17,938.00- whereas actual utilization (in terms of duty saving) is Rs. 1,19,10,796.00 . The excess utilization is to the tune of 37%.
c. EPCG License No. 2330001488 dated 10.10.2018: Indicated duty saving is Rs. 27,86,430.00- whereas actual utilization (in terms of duty saving) is Rs. 71,94,567.00 The excess utilization is to the tune of 158%.
d. EPCG License No. 2330001562 dated 30.01.2019: Indicated duty saving is Rs. 2,79,76,711.00- whereas actual utilization (in terms of duty saving) is Rs. 3,46,15,352.00. The excess utilization is to the tune of 24%.
e. The matter was taken up with DG system and they were informed that there is currently no cap on utilization under any EPCG license because of the prevalent system of National Bond for EPCG Scheme.

2. The matter was taken with the Department of Revenue (DoR) vide letter No. 18/64/AM-23/P-5/33 dated 27.01.2023. DoR (Drawback Division) vide email dated 20.11.2023 stated that they will communicate their views in the 7th EPCG Committee Meeting.

Decision: The Committee deliberated on the issue and noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.

The Committee further deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** for :-

i. Condonation of the excess utilization beyond 10% of duty saved mentioned in the EPCG Authorization Nos. 2330001464 dated 29.08.2018, 2330001470 dated 07.09.2018, 2330001488 dated 10.10.2018 and 2330001562 dated 30.01.2019.

ii. Condonation of the procedural lapse of delay in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place.

Export obligation shall automatically stand enhanced proportionately. The Authorisation holder shall furnish additional BG/LUT to the Customs Authority.

This has the approval of DG, DGFT.

<u>Case No- 59: Jindal Stainless (Hisar) Ltd., Hisar (Haryana)</u>
F. No. HQREPCGPRAPP00000601AM23

Subject: Request against EPCG Authorization Nos. 3330004662 dated 10.10.2017 and 3330004718 dated 18.01.2018 under 0% Concessional duty:

i. **Regularization for cases of excess utilization beyond 10% of the indicated duty saving on EPCG Authorization against payment of additional application fees and fulfillment of export obligation in proportion to the actual utilization.**

ii. **Institution of a system of checks and controls to ensure alerts and blocking mechanisms which will prevent utilization of Authorization in excess of 10% of the indicated duty saving**

The firm has stated as under:

a. EPCG License No. 3330004662 dated 10.10.2017: Indicated duty saving is Rs. 45,30,500.71 and actual utilization (in terms of duty saving) is Rs. 3,21,65,387.00. The excess utilization is to the tune of 610%.
b. EPCG License No. 3330004718 dated 18.01.2018: Indicated duty saving is Rs. 4,05,82,441.00 whereas actual utilization (in terms of duty saving) is Rs. 5,59,59,041.00 . The excess utilization is to the tune of 38%.
c. The matter was taken up with DG system and we were informed that there is currently no cap on utilization under any EPCG license because of the prevalent system of National Bond for EPCG Scheme.

2. The matter was taken with the Department of Revenue (DoR) vide letter No. 18/64/AM-23/P-5/33 dated 27.01.2023. DoR (Drawback Division) vide email dated 20.11.2023 stated that they will communicate their views in the 7th EPCG Committee Meeting.

Decision: The Committee deliberated on the issue and noted that para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.

The Committee further deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** for :-

(i) Condonation of the excess utilization beyond 10% of duty saved mentioned in the EPCG Authorization Nos. 3330004662 dated 10.10.2017 and 3330004718 dated 18.01.2018.

i. Condonation of the procedural lapse of delay in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5,000/- per year per authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- per authorisation for each year of delay beyond the expiry of the period of two years of the excess import taking place. Export obligation shall automatically stand enhanced proportionately. Export obligation shall automatically stand enhanced proportionately. The Authorisation holder shall furnish additional BG/LUT to the Customs Authority.

This has the approval of DG, DGFT.

Case No- 60: Swan Energy Ltd. (SEL), Gujarat
F. No. HQRPRCAPPLY00122391AM22

Subject: Request for EOP Extension till 31.12.2023 for EPCG License No- 0330025407 dated 08.03.2010 including complete relaxation on late penalty under 03% Concessional Duty.

The firm has stated that it owns 3 EPCG Authorization licenses for importing textile machinery and capital goods out of which it could complete EO for only 2 out of the 3 licenses provided. The firm issued reasons for non-fulfillment :-

- India’s export of textiles and clothing being severely affected by trade conflicts of US and China, EU’s struggle with Brexit, geopolitical tensions in Middle East etc.
- Slowdown of trade growth in 2018 due to new tariffs and retaliatory measures along with volatility in financial markets and stringent monetary conditions
- Sharp decline in yarn exports, cheaper imports, state and central taxes on export and high interest rates in Indian Textile Market. Further issues listed were volatility in cotton prices and currency values, piling up stocks and production cut, severe liquidity crunch and government arrears such as TUF subsidies, MEIS, GST refund etc.
- Affects of Covid-19 on India’s export market.

2. The matter was considered in 6th Meeting of AM-23 of the EPCG Committee held on 03.08.2022 and decided to defer the case for further examination on file. Again the matter was considered in 8th Meeting of AM-23 of the EPCG Committee held on 15.11.2022 and decided to defer it with the request that DoR will furnish the present status of investigation which was instituted by the DRI. The reply was received from DRI by email dated 16.12.2022.

3. The request of the firm was considered in the 10th Meeting of EPCG Committee held on 18.01.2023 and 20.01.2023 decided as under:

“*The Committee deliberated upon the case and decided to defer it with directions to refer the case to Department of Revenue (Drawback Division) for their comments*.”

4. DoR vide email dated 20.11.2023 stated that they will communicate their views in the 7th EPCG Committee Meeting

Decision: The Committee noted that the firm has submitted that they have completed only 21% of specific Export obligation in the EO period.

The Committee deliberated upon the case and observed that applicant has not submitted any cogent reason/justification in support of the request or any genuine hardship faced by them as they have completed less than 40% EO. Accordingly, the Committee decided to **reject** the request.

<u>Case No- 61: Tata Motors, Mumbai</u>
F. No. HQREPCGPRAPP00161620AM22

Subject: Request for:

i. **Regularization of installation of capital goods at new place of locations in Sanand, Gujarat instead of location mentioned in the EPCG authorization.**

ii. **Condonation of delay in submission of installation certificate beyond 18 months**

iii. **Acceptance of installation certificate issued by Chartered Engineer instead of Central Excise authority as per justification**

The applicant had imported capital good for installation at their plant for Nano car, in Singur, West Bengal. The capital goods could not be installed at their Singur plant due to political disturbances and had to be moved to Sanand, Gujarat where they were eventually installed. Their case was earlier taken up in the EPCG Committee No. 07/AM15 held on 19.11.2014 vide case number 08. The case was deferred and not considered for want of first installation certificates from Central Excise authorities in respect of imported Capital Goods.

2. The applicant has submitted that EPCG committee seems to have assumed as if the capital goods were first installed at original place of installation hence directed to get certificate of installation from Central Excise authorities. Whereas, the capital goods were not installed at the original place of installation at Singur, West Bengal due to political disturbances. The capital goods were installed first time only at Sanand in Gujarat. Hence the certificate of installation in absence of non-installation was not possible to get from Central Excise authorities. The installation certificate for new locations in different state Gujarat at Sanand also could not be obtained in absence of the new locations not endorsed in the EPCG License. The applicant has also submitted Justification for non-installation of capital goods at original place of installation, Delay in submission of installation certificate beyond 18 months and requested for acceptance of Installation certificate of Chartered Engineer Certificate instead from Central Excise Authorities stating that Nano Car Project stopped for implementation due to political disturbances at Singur, West Bengal however successfully shifted, installed and project implemented at Sanand, Gujarat.

3. Justification of Installation Certificate of Capital Goods from Chartered Engineer: The applicant has submitted that they attempted to obtain Installation Certificates for New Location

from Jurisdictional Central Excise Authorities of Sanand, Gujarat for 23 SL. Nos of import items list of EPCG License Capital Goods and From Pune for 09 SL. Nos of import items list of EPCG License Capital Goods but not granted as insisted first to obtain new place of Installation included in EPCG Authorization from DGFT. DGFT also directed first to obtain Installation Certificate from Central Excise Authorities then consider allowing new locations as per Minutes of Meeting No. 07/AM15 held on 19.11.2014 vide case number 08.

4. The applicant has obtained Chartered Engineer certificate submitted in RLA for 32 SL. Nos of import items list of EPCG License Capital Goods when they could not obtained the same from Central Excise authorities in absence of new location endorsed in the EPCG License.

5. The applicant has also requested endorsement of new TML Vendor locations in the subject EPCG authorization and submitted that the Capital Goods imported under EPCG Authorisation No 0330020586 dated 08.07.2008 installed first time at New TML Vendor locations and requested to endorse actual place of installation in EPCG Authorization.

6. The case was considered in 11th EPCG Committee Meeting of AM-22 held on 22.12.2021 wherein the Committee deliberated upon the case and decided to defer it for further examination on file.

7. The firm has informed that :-

i. They have received a Duty Demand Notice Dated 28.02.2022 to pay full amount of customs duty foregone of Rs. 18,68,88,702/- plus applicable interest on an assumption that export obligation have not been fulfilled in respect of the above mentioned EPCG License 0330020586 dated 08.07.2008. The firm stated that they are awaiting DGFT Approval for change in location of Capital Goods, Acceptance of CE Installation Certificate and condonation of Delay to seek EODC from RLA, Mumbai. The Duty Demand will be dropped by Customs on our submission of EODC.
ii. They have fulfilled 100% EO with realization of Export Proceeds and filed an application for seeking Export Obligation Discharge Certificate (EODC) as per copy of acknowledgement enclosed. The firm has also enclosed copy of the redemption application in evidence of having fulfilled 100% EO corresponding to imports. The firm stated that their EODC is pending with EPCG Committee of DGFT HQ for above mentioned requests.
iii. The firm further stated that they requested Customs to grant them time up to 31.05.2022 to get DGFT approval and thereafter seek Export Obligation Discharge Certificate (EODC) from RA, Mumbai.

8. DoR vide email dated 20.11.2023 stated that they will communicate their views in the 7th EPCG Committee Meeting.

Decision:

In respect of 1st and 2nd request

The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow regularization of shifting of Capital Goods. This shall be subject to payment of composition fee of Rs. 25,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of the DG, DGFT.

In respect of 3rd request:

The Committee went through the statements 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.

Case No- 62: Royal Offset Printers, New Delhi
F. No. HQRPRCAPPLY00000103AM24

Subject: Request for EOP Extension for 2 years from 01.03.2022 upto 01.03.2024 in respect of EPCG Authorization No. 0530161001 dated 11.06.2013 under 0% Concessional Duty.

The firm has stated that the present proprietor transferred the documents on their name due to the demise of the old proprietor i.e. his father, and when the he was handed over the business, it was suffering from multiple issue and then covid pandemic arrived.

2. The firm further stated that they couldn't fulfill their 100% EO in stipulated time period and the extended time period due to COVID-19. As per the Installation Certificate from Chartered Engineer dated 19.05.2023, the date of installation of CGs is 15.07.2013 to 20.07.2013 and the date of inspection is 19.05.2023.

Decision: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period (beyond 8 years) in terms of Public Notice No. 53/2015-20 dated 20.01.2023 where extension is permitted on account of COVID.

Case No- 63: Jindal Drugs Pvt. Ltd., Mumbai
F. No. HQREPCGPRAPP00000216AM24

Subject: Request for condonation of delay in submission of Installation Certificate issued by Central Excise in respect of EPCG Authorization No. 0330035103 dated 19.02.2013 under 3% Concessional Duty-reg.

The submission of the firm is as under :-

i. Upon receiving the SCN dated 08.05.2023 from RA, Mumbai, with respect to another one of their EPCG licenses, namely, license No. 0330027478 dated 12.10.2010, the company discovered that there were two additional licenses, namely, EPCG Authorization No. 0330035103 dated 19.02.2013, and EPCG Authorization No. 0330035561 dated 08.04.2013, which were obtained by them during 2013-14. However, they do not possess the original documents for these licenses and are unable to ascertain their redemption status from the company's records. Nevertheless, these licenses appear to remain unredeemed according to the DGFT records.
ii. To address this, the company compiled all necessary details and submitted a fresh redemption application to RA, Mumbai, although it was noted that the machinery installation condition of the authorization was not met.

iii. These facts came to light due to the notice from RA, Mumbai, prompting an extensive search through old records and documents. The application to RA is being made belatedly, and the company requests consideration due to the delay. The period from 2009 to 2014 involved establishing a new factory for manufacturing menthol and essential oils, a complex project encompassing various tasks, from planning to production commencement.

iv. The previous manual processes led to quality issues, and the new facility aimed to introduce automation for better efficiency and quality. The project was meticulously planned to align with the vision of high-quality production at competitive prices. Engineers, architects, and consultants were engaged to plan every detail, from layouts to specifications.

v. Orders for plant and machinery, both domestic and imported, were placed in advance to facilitate parallel construction and procurement activities. Customization and lead times were key considerations in vendor selection. The project's second phase focused on execution, including structural modifications, utility setup, and compliance with GMP requirements. Regulatory approvals and pilot runs further delayed operations. By H2-2013 and H1-2014, most machinery had been installed, with imported equipment subject to EPCG obligations.

vi. Installation of machinery took 6-12 months due to various factors. In the case of the subject EPCG authorization, the machinery installation was completed in January 2014, four months beyond the six-month requirement.

2. It has been observed that date of installation of CGs is not mentioned on the installation certificate issued by Central Excise on 04.02.2014.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP, 2023** to allow condonation of delay in installation of Capital Goods and submission of installation certificate, subject to payment of composition fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 64: Samratsing Rayasing Naik, Pune</u>
F. No. HQRPRCAPPLY00004713AM23

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 3130007901 dated 11.04.2014 under 0% Concessional Duty.

The firm has stated that they have enclosed e-challan of Rs. 12,970/- as 2% composition fees for 1st block extension along with Rs. 10,000/- for on time condonation of time period in respect of obtaining block-wise extension in EOP under EPCG Scheme as per PN 3/2015-2020.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in approaching RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 65: North Bengal Food Products Pvt. Ltd., West Bengal
F. No. HQREPCGPRAPP00000251AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0230009529 dated 23.05.2014 under 0% Concessional Duty.

The firm has stated that they could not complete the EO fulfilment in the 1st block due to unavoidable reasons. The firm has requested for Block wise waiver so that they can get Block-wise waiver/ extension from RA Kolkata after payment of composition fee as per Exim Policy.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in approaching RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 66: North Bengal Food Products Private Limited, West Bengal
F. No. HQREPCGPRAPP00000252AM24

Subject: Request for first EOP Extension for 2 years up to 31.12.2023 (since initial EOP expired on 31.12.2021 as per DGFT Notification No. 28 2015-20) in respect of EPCG Authorization No. 0230009529 dated 23.05.2014 under 0% Concessional Duty.

The firm has stated that they couldn't fulfill their 100% EO in stipulated time due unavoidable reasons. The firm has requested for EOP Extension for 2 years i.e. up to 31.12.2023 since their initial EOP expired on 31.12.2021 as per DGFT Notification No. 28/2015-20 dated 23.09.2021. The firm further stated that they are hopeful of fulfilling the balance EO with 25% enhancement (20% enhancement as per Para 5.11 of HBP 2009-14 + 5% enhancement as per Notification No. 28/2015-20 within extended EOP).

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions :-

1. The proper installation certificate has been submitted within time limits as specified, and

2. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 6 to 8 years) has already expired.

This has the approval of DG, DGFT.

Case No- 67: Shubhlaxmi Rayasing Naik, Pune
F. No. HQRPRCAPPLY00004719AM23

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 3130007905 dated 11.04.2014 under 0% Concessional Duty.

The firm has stated that they have enclosed e-challan of Rs. 12,970 as 2% composition fees for 1st block extension along with Rs. 10,000/- for one time condonation of time period in respect of obtaining block-wise extension in EOP under EPCG Scheme as per PN 3/2015-2020.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in approaching RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 68: Shivashakti Sugars Limited, Kolkata
F. No. HQRPRCAPPLY00000063AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0730010357 dated 12.07.2011 under 03% Concessional Duty.

The firm has stated that they could not achieve 50% of EO in the first block but have fulfilled the shortfall in the second block and have achieved more than 100% of overall EO. The firm further stated that they had obtained two EPCG Authorizations, 0730010357 dated 04.01.2011 and 0730009744 dated 12.07.2011. They have fulfilled the EO for the first license and have received the redemption letter also. For completion of EO for the second license, they completed it through third-party exports. The firm also stated that while considering the S/bills for fulfillment of EO, they followed FIFO system. Further, while exporting through third-party exported, the exporter by oversight did not mention their EPCG License in the shipping bills and filled all the shipping bills under free shipping bills. Further, the firm stated that the total value of such exports is around 7 crores. Since, the shipping bills are filed under free shipping bills, they were not able to utilize the same against fulfillment of EO.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in approaching RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 69: Rasham Knitwears, Ludhiana
F. No. HQREPCGPRAPP00000230AM24

Subject: Request for

1. **Condonation of delay in submitting Installation Certificate issued by Chartered Engineer**

2. **Condonation of procedure lapse of non-mentioning of EPCG Authorization No. on Shipping Bills affecting the fulfillment of EO**

In respect of EPCG Authorization No. 3030011533 dated 02.09.2013 under 0% Concessional Duty.

The firm has stated that due to unawareness and mistake, they could not mention subject EPCG license No. on third-party s/bill No. 8889098 dated 25.09.2017, 8889096 dated 25.09.2017, 8888489 dated 25.09.2017. However, the supporting manufacturer name i.e. M/s Rasham Knitwears has been mentioned on the said shipping bills.The firm also stated that they have not submitted installation certificate with RA, Ludhiana as per para 5.04 and have condoned the mistake occurred.

2. The firm further stated that they have already completed the EO within the extended EOP and BRC of the same has also been received. As per the installation certificate dated 08.11.2013, the date of installation of CGs is 07.11.2013 under BOE No. 3359765 dated 25.09.2013 and 3254034 dated 12.09.2013.

Decision: The Committee went through the statements 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** both the requests.

Case No- 70: S&J Granulate Solutions Private Limited, Mumbai
F. No. HQREPCGPRAPP00000289AM24

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0330038700 dated 07.05.2014 under 0% Concessional Duty.

The firm has stated that they were unable to export the goods and could not meet the deadline of export due to global economic slowdown. The firm further stated that they did not approach RA, Mumbai within the prescribed time limit due to lack of knowledge of EPCG policy conditions. Further, the firm stated that later on, when they approached RA, Mumbai for block-wise extension of 1st Block under PN 3 dated 13.04.2022 and paid the extension fees along with penalty to the tune of Rs. 33,679/- to RA, Mumbai. However, RA, Mumbai issued a DL stating the PN 3 is applicable only for Authorizations issued after 01.04.2015 and requested to approach EPCG Committee.

Decision: The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in approaching RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

This has the approval of the DG, DGFT.

Case No- 71: Jindal Drugs Pvt. Ltd., Mumbai

F. No. HQREPCGPRAPP00000215AM24

Subject: Request for condonation of delay in submission of Installation Certificate issued by Central Excise in respect of EPCG Authorization No. 0330035561 dated 08.04.2013 under 3% Concessional Duty-reg.

The submission of the firm is as under:

i. Upon receiving the SCN dated 08 May 2023 from RA, Mumbai, with respect to another one of their EPCG licenses, namely, license No. 0330027478 dated 12.10.2010, the company discovered that there were two additional licenses, namely, EPCG Authorization No. 0330035103 dated 19.02.2013, and EPCG Authorization No. 0330035561 dated 08.04.2013, which were obtained by them during 2013-14. However, they do not possess the original documents for these licenses and are unable to ascertain their redemption status from the company's records. Nevertheless, these licenses appear to remain unredeemed according to the DGFT records.

ii. To address this, the company compiled all necessary details and submitted a fresh redemption application to RA, Mumbai, although it was noted that the machinery installation condition of the authorization was not met.

iii. These facts came to light due to the notice from RA, Mumbai, prompting an extensive search through old records and documents. The application to RA is being made belatedly, and the company requests consideration due to the delay. The period from 2009 to 2014 involved establishing a new factory for manufacturing menthol and essential oils, a complex project encompassing various tasks, from planning to production commencement.

iv. The previous manual processes led to quality issues, and the new facility aimed to introduce automation for better efficiency and quality. The project was meticulously planned to align with the vision of high-quality production at competitive prices. Engineers, architects, and consultants were engaged to plan every detail, from layouts to specifications.

v. Orders for plant and machinery, both domestic and imported, were placed in advance to facilitate parallel construction and procurement activities. Customization and lead times were key considerations in vendor selection. The project's second phase focused on execution, including structural modifications, utility setup, and compliance with GMP requirements. Regulatory approvals and pilot runs further delayed operations. By H2-2013 and H1-2014, most machinery had been installed, with imported equipment subject to EPCG obligations.

vi. Installation of machinery took 10-15 months due to various factors. In the case of the subject EPCG authorization, the machinery installation was completed in November 2014, 9 months beyond the six-month requirement.

2. As per Installation certificate issued by Central Excise, CGs were imported and installed at the premises as under:

Bill of Entry No. & dated	Date of Installation	Issued date of installation certificate
2897028 dated 30.08.2013	01.11.2014	25.11.2014
2810583 dated 25.07.2013	Date of installation of CG is not mentioned	04.02.2014
2428356 dated 14.06.2013	25.03.2014	17.04.2014

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP, 2023** to allow condonation of delay in delay in installation of Capital Goods and submission of installation certificate, subject to payment of composition fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

<u>Case No- 72: Vishwanath Sugar Industries Limited, Karnataka</u>
F. No. 01/36/218/32/AM-24/EPCG

Subject: Condonation of delay in submission of Installation Certificate issued by Chartered Engineer in respect of EPCG Authorization No. 0730011707 dated 10.10.2012 under 0% Concessional Duty.

Vishwanath Sugar Industries Limited, had earlier filed an application in the name of Vishwaraj Sugar Industries Limited, with DGFT Hqrs. vide F. No. HQRPRCAPPLY00004172AM23 regarding Condonation of delay in submission of Installation Certificate issued by Chartered Engineer in respect of EPCG Authorization No. 0730011707 dated 10.10.2012 under 0% Concessional Duty.

2. The firm has stated that imported brewery machinery from Germany. However, the acetator required for brewery machinery was manufactured locally as per design provided by the suppliers and the fabrication of the same was to be done locally. The firm further stated that on receipt of design the fabrication order for the acetator was placed for fabrication in India. Due to Complex design it took long time to complete fabrication work. Also, upon completion of fabrication the acetator had to be transported from manufacturer to our factory Installation place, due to large size of acetator the transportation of same took long time. German supplier engineer was called to setup install and commission the entire plant, which took a long time, and hence the delay in submission of the installation certificate.

3. As per Installation Certificate dated 03.11.2016 issued by Chartered Engineer enclosed by the firm, the items have been installed on 24.11.2014.

Decision: The Committee went through the statements 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.

Case No- 73: Puniska Healthcare Private Limited, Ahmadabad
F. No. HQREPCGPRAPP00001090AM23

Subject: Request for Re-fixation of AEO for the AM-10 in respect of EPCG Authorization No. 0530151311 dated 19.02.2010 under 3% Concessional duty-reg.

The firm has stated that they have filed an application for amendment in EPCG License No. 0830010436 dated 31.05.2018 vide Application No. ARNEPCGAMEND02749022AM23, File No. 08EBEPC01126AM23 dated 27.10.2022. The firm further stated that after personal hearing with ADG, Ahmedabad, the said application was rejected and they were advised to approach EPCG Committee.

2. The firm has requested to amend their application by adding R&D Services along with existing products mentioned in Authorization, so that they may fulfill the Export obligation based on AEP imposed by RA for their R&D Services. The firm has furnished following additional details :-

1. Puniska Healthcare Private Limited carries out its R&D activities for its parent entity, Amneal Pharmaceuticals, INC USA. All product development activities are carried out at its R&D facility. Once the formulation is completed, company manufactures qualification batches at the PHPL facility using the equipment imported under EPCG license. The same equipment are also used for manufacturing exhibit & validation batches for filing the product dossiers in international markets. These equipment are already being used by PHPL for manufacture and export of approved pharmaceutical products. All the costs incurred along with a margin for the R&D activities at PHPL facility are recovered from its US parent entity as R&D service charges.

2. PHPL is committed to utilize the existing PHPL where the equipment imported under EPCG license are installed, for fulfilling its EO under the EPCG license.

3. They are in the process of merging PHPL with Amneal Pharmaceuticals Private Limited as per the National Company Law Tribunal Order. This shall not change any of the commitments made by us as state above or earlier in the matter of meeting PHPL's EO.

Decision: The Committee deliberated upon the case and decided to **remand** the case back to RA for re-fixation of annual average export obligation**.** RA may examine and decide the case as per policy after obtaining an undertaking from the EPCG authorization holder that Capital Goods imported against the subject EPCG authorization can be used for rendering R&D services.

Case No- 74: Hindon Forge Pvt. Ltd., New Delhi
F. No. HQREPCGPRAPP00381128AM22

Subject: Request for regularization of shifting of Capital Goods in respect of EPCG Authorisations No. 0530162953 dated 24.06.2014 under 0% Concessional duty-reg.

The firm has stated that their company was amalgamated with M/s. Aims Private Limited by the order of Hon'ble High Court of Delhi vide order dated 09.07.2012 and by virtue of said order of the High Court of Delhi, the said company was merged with M/s. Hindon Forge Pvt.

Ltd. Now, Head office is C- 173, B.S Road, Industrial area, Ghaziabad and registered cum manufacturing address P-4 BSL, Industrial Area, Ghaziabad, U.P, 201001 of the Company.

2. The firm installed the capital goods in their new registered cum factory address at P-4, BSL, Industrial Area, Ghaziabad, UP. 201001 form C-173, B S Road, Industrial Area, Ghaziabad, UP. The firm has further informed that both the addresses belong to their company and both addresses are mentioned in IEC and RCMC. The firm has stated that they had requested to RA, New Delhi on 30.01.2017 for Shifting of CG. However, CLA, New Delhi vide letter dated 10.10.2017 informed as under:

> *"You are directed that shifting of CG is not allowed at this stage. Hence, you are requested approach to DGFT Hqrs. in this regarding."*

3. The firm has further stated that their IEC was suspended on dated 13.06.2017 by CLA, New Delhi. On account of commercial dispute, they could not approach on time to this Directorate. Now, this suspension was revoked by Hon'ble High Court of Delhi by an order dated 24.02.2021 in W.P (Civil No. 2536/2012). The firm has also stated that they have fulfilled the EO against above EPCG Authorization and they had submitted required documents with fees of Rs. 5000/- to CLA, New Delhi towards consideration of installation of CG issued by independent CEC.

4. CLA New Delhi, vide email dated 15.11.2023 have submitted a report.

Decision: The Committee went through the submissions made by the firm and took into account that they have imported the capital goods against the EPCG Authorisation No. 0530162953 dated 24.06.2014 to be installed at C-173, BS Road, Industrial Area, Ghaziabad, UP and shifted/installed the capital goods in their other factory at P-4, BSL, Industrial Area, Ghaziabad, UP.

The Committee, therefore, decided to **regularize** the shifting of capital goods, subject to payment of composition fee of Rs. 10,000/- and submission of installation certificates for both places. RA to verify that no ECA/DRI/Customs action is pending.

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[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP, = Foreign Trade Policy, HBPv1 = Handbook of Procedure Vol. I, EO = Export Obligation, EODC = Export Obligation Discharge Certificate, EOP = Export Obligation Period, B.O.E. =Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate.].

The meeting ended with a vote of thanks to the Chair

[Issued from F. No. 01/36/218/33/AM-24/EPCG]