Date of Uploading
09/02/2024

Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee meeting held on 17.01.2024 under the chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No. 26/AM24 held on 17.01.2024

The following members were present in the meeting:

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

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

Case No.	Name of the firm
1.	M/s. Adyar Gate Hotels Ltd., Chennai
2.	M/s. Avanti Feeds Limited, Hyderabad
3.	M/s. Mahindra Heavy Engines Limited, Mumbai
4.	M/s. Nidec India Limited., Gurugram
5.	M/s. Styrax Life Sciences Pvt.Limited, Hyderabad
6.	M/s. Sreem Overseas INC, Telangana
7.	M/s. Elite Green Pvt.Limited, Ahmedabad.
8.	M/s. Salasar Techno Engineering Limited, UP
9.	M/s. R R KabelLimited, Mumbai
10.	M/s. ARCL Organics Limited, Kolkata
11.	M/s. Samvardhana Motherson International Ltd., Noida
12.	M/s. Swan Energy Limited, Amhedabad.
13.	M/s. PM Control Equipment Pvt. Ltd., Kolkata
14.	M/s. Gulf Oil Lubricants India Limited, Mumbai
15.	M/s. Cosmique PrivateLimited, Gurugram
16.	M/s. Plastiblends India Limited., Mumbai

17.	M/s. Visa Engineering Products (India) Pvt. Ltd., Mumbai
18.	M/s. Healthy Life PharmaPvt. Ltd., Mumbai
19.	M/s. Inox India Ltd., Vadodara
20.	M/s. Top Light Textiles Pvt. Ltd., Tamil Nadu
21.	M/s. BPE Biotree India Pvt. Ltd.,
22.	M/s. Rani International, Mumbai
23.	M/s. Rama Exports, Mumbai
24.	M/s. Global Exim, Mumbai
25.	M/s. Globe textiles (India) Limited, Ahmedabad
26.	M/s. VIVA Food Products, Mumbai
27.	M/s. Raman Polymers, Mumbai
28.	M/s. Abhinav Paper Products Pvt. Ltd, Ghaziabad
29.	M/s. Jash Mercantile LLP, Mumbai
30.	M/s. Global Energy food Industries Pvt. Ltd., Mumbai
31.	M/s. Goel Enterprises, Hyderabad
32.	M/s. Goel Enterprises, Hyderabad
33.	M/s. PrayaghNutri Products Pvt. Ltd., Hyderabad
34.	M/s. Posco Maharashtra Steel Pvt. Ltd., Mumbai
35.	M/s. Royal Foods Exporters, Kerala
36.	M/s. South Kerala Cashew Exporters
37.	M/s. Surya International, Secunderabad
38.	M/s. Universal Import Export and Hospitality Pvt. Ltd., Mumbai
39.	M/s. Vimbri Enterprises, New Delhi
40.	M/s. PrayaghNutri Products, Hyderabad
41.	M/s. Devoir Trading Limited, Mumbai
42.	M/s. Devoir Trading Limited, Mumbai
43.	M/s. UjinPharmaChem, Bhwandi
44.	M/s. Phoenix Impex, Mumbai
45.	M/s. Vanila Food Products, Mumbai
46.	M/s. Vimbri Enterprises, New Delhi
47.	M/s. BajrangbaliVanijyaPvt. Ltd., Kolkata
48.	M/s. Continental Exports, Mumbai
49.	M/s. Maxim Tubes Company Pvt. Ltd., Ahmedabad
50.	M/s. Rama Exports, Mumbai
51.	M/s. Rama Exports, Mumbai
52.	M/s. Rama Exports, Mumbai
53.	M/s. Rama Exports, Mumbai
54.	M/s. Global Mercantile Pvt. Ltd., Kolkata
55.	M/s. Jash Mercantile LLP, Mumbai
56.	M/s. Jash Mercantile LLP, Mumbai
57.	M/s. Devoir Trading Ltd., Mumbai
58.	M/s. Exide Industries Ltd., Kolkata

59.	M/s. Usha International, Mumbai
60.	M/s. Shivam Exports, Thane
61.	M/s. International Tractors Limited, Hoshiarpur
62.	M/s. Globe textiles (India) Limited, Ahmadabad
63.	M/s. Globe textiles (India) Limited, Ahmadabad
64.	M/s. Globe textiles (India) Limited, Ahmadabad
65.	M/s. Globe textiles (India) Limited, Ahmadabad
66.	M/s. Maxim Tubes Company Pvt. Ltd., Chhatral
67.	M/s. K.S. Enterprise, Indore
68.	M/s. Phoenix Impex, Mumbai
69.	M/s. Arcelormittal Nippon Steel India Ltd., Mumbai

Case No.01 M/s. Adyar Gate Hotels Ltd., Chennai

F.No. HQRPRCAPPLY00000275AM24

Meeting No. 26/AM24 held on 17.01.2024

Subject: Re-fixatation of the annual average export obligation under EPCG Authorisations availed between 2009-2015.

Applicant Statement: This is a defer case of PRC Meeting No.20/AM24 held on 14.11.2023 (Case No.04) wherein Committee decided to obtain more details as discussed from RA, Chennai. The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that the representation is modification of their previous submission, where they sought a waiver of average obligation on account of Hotel Industry's overall slowdown in FOREX earning and circumstances related to their company. However, instead of total waiver of average export obligation, they now seek only reduction of the average obligation due to unforeseen circumstances concerning one of their hotel unit at Chennai. The ITC Hotel business, which was launched in the late 1970's has been operating their Chennai Hotel unit since 1984 under brand name. This relationship of 30 plus years took an adverse turn when ITC opened its self-owned property within their vicinity in 2012. This development led to conflict of interest in priorities of ITC, as on one end they had new self-owned property competing against them which was just an operated one. The launch of new property had led to a dramatic drop in the earnings, as most of the business was diverted away from them. They chose not to renew the agreement with ITC and explored other brands for tie-up but most of the leading brands already had presence in Chennai, they finally entered into an agreement with a relatively new operator for the India market - Intercontinental Hotels Group. It is crucial to acknowledge that the hotel industry had already been experiencing a downturn, especially concerning foreign guests arrivals, leading to a decline in forex earnings since 2008. Therefore, they are requesting to exclude the earnings under ITC from the average export obligation calculation, and they also commit not to avail the benefit of forex earnings towards specific EO while under ITC Hotels operation. Hence they are requesting to allow re-fixating of AEO in the subject EPCG Authorisations availed between 2009/2010 to 2015.

Report received from RA, Chennai was seen.

Decision: The Committee deliberated on the case and took under consideration the report of RA, Chennai dated 20th December 2023 and noted the commitment made by the applicant as recorded above. The Committee noted that the firm has faced difficulty beyond their control and accepted the hardship up to 31st March 2015. Accordingly, the Committee decided that AEO imposed on EPCG Authorisations issued between 2009 to 2015 would be re-fixed by excluding the export earnings of ITC Park Sheraton, Chennai which were taken into account for fixing the AEO at issue stage. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA Chennai)

Case No.02 M/s.Avanti Feeds Limited, Hyderabad

F.No. HQRPRCAPPLY00003595AM23

Meeting No. 26/AM24 held on 17.01.2024
Subject: Nexus related issued in 5 EPCG Authorisation No.(i) 0930003063 dated 10.04.2007, (ii) 0930003285 dated 22.06.2007, (iii) 0930007281 dated 14.07.2011, (iv) 0930007717 dated 30.11.2011 and (v) 0930007929 dated 14.02.2012.

Applicant Statement: This is a defer case of PRC Meeting No.31/AM23 held on 17.02.2023 (Case No.34) wherein Committee decided to refer the issue to EPCG- Division for examination and thereafter the same will be brought back before PRC. The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that as per the condition of EPCG authorization, they have discharged exports obligation by export of processed shrimp in their own shrimp processing unit and applied for EODC certificate. The export obligation was fulfilled as per the export product specified on the EPCG authorization & now after the exports are fulfilled RA rejected EODC on the ground that there is no nexus between shrimp feed manufactured by machinery imported under EPCG and exports of processed shrimp. They represented their case before EPCG Committed 4th Meeting held on 12.07.2019 (Case No.7) and wherein Committee decided to maintain the rejection. The export of Shrimps has been mentioned as export item in the EPCG license and after fulfilling export obligation, licensing authority should not reverse the stand. Having accepted and endorsed Shrimps in EPCG authorization they have acted upon the authorization. It is not possible for them to export at this stage when export obligation period is over. Hence they are requesting to allow Shrimp exports to be counted for fulfilment of export obligation against subject EPCG license.

Report received from EPCG Division was seen.

Decision: The committee went through the statement made by the firm in their application and noted that the facts of the case have not been clearly specified by the firm and hence decided to call the firm for **Personal Hearing**. It was also decided to call for a detailed report from RA.

(Action: Applicant/RA-Hyderabad)

Case No.03 M/s. Mahindra Heavy Engines Limited, Mumbai

F.No. HQRPRCAPPLY00000246AM24

Meeting No. 26/AM24 held on 17.01.2024

Subject: Condonation for procedural lapse of not mentioning EPCG license numbers in the S/Bills relating to third party exports by their parent company for fulfilment of EO against EPCG License No.0330033067 dated 03.07.2012 and 0330033690 dated 14.09.2012.

Applicant Statement: This is review case of EPCG meeting 2nd of AM24 held on 30.05.2023 wherein EPCG Committee reject the case. The applicant stated that they are engaged in manufacturing of Heavy Commercial Engines since 2010. They have taken fourteen Authorizations for export of Heavy Engines under the EPCG Scheme since the year 2012 out of which ten Authorizations have been successfully redeemed by their company by direct exports and two are under process of redemption. Of the remaining two AA obtained under the EPCG Scheme the average EO was maintained by their Company and the specific EO was fulfilled through third party exports which is their Parent Company i.e. Mahindra & Mahindra Ltd. (M&M). They have mentioned the decision of M/s. Highland Produce Co. Ltd., taken up in PRC Meeting No.04/AM23 held on 11.05.2022 where Committee allowed to be counted towards fulfilment of EO. The PRC had imposed only one major condition while allowing the S/Bills without EPCG number, namely that the S/Bills should not be free. In their case the bills were filed under Customs Duty Drawback and have been subject to thorough examination. Further to Drawback S/Bills they have very strong evidence to prove and establish the nexus that the goods exported were the ones which were manufactured by MHEL. They have introduce affidavit from their merchant exporter i.e. M&M stating that the goods exported have not been manufactured by the company and the subject goods and were exported in its original state. Hence they are requesting to allow Condonation for procedural lapse of not mentioning EPCG license numbers in the S/Bills relating to third party exports by their parent company for fulfilment of EO against EPCG License No.0330033067 dated 03.07.2012 and 0330033690 dated 14.09.2012.

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

(Action: Applicant)

Case No.04 M/s. NIDEC India Private Limited, Gurugram

F.No. HQRPRCAPPLY00000630AM23

Meeting No.26/AM24 held on 17.01.2024

Subject: Accepting Installation certificate issued by Chartered Engineer and delay in submission of Installation Certificate in EPCG Authorization No. 0530164204 dated 22.01.2015.

Applicant Statement: The applicant stated that they had submitted EODC application in AddlDGFT, New Delhi dated 29.11.2021 after completion of Export Obligation. Installation certificate submitted in CLA dated 31.03.2021. Now CLA asking installation certificate issued from Central Excise and they requested GST department for the issue of installation certificate but GST department denied to issue such installation certificate. Moreover, they had taken installation certificate from the independent Chartered Engineer. Hence they are requesting to allow condonationfor Installation certificate issued from Central Excise and delay submission of installation and accept Chartered Engineer.

Decision: The Committee went through the submission made by the applicant and concluded that genuine hardship is there in this case and therefore decided to accede to the request for accepting the Installation Certificate issued by Chartered Engineer in place of Central Excise Authority against EPCG AuthorisationNo.EPCG Authorization No. 0530164204 dated 22.01.2015 and also condonation of delay in submission of the Installation Certificate, only for regularisation purpose, subject to the payment of composition fee amount of Rs.25,000/-. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No.05 M/s. Styrax Life Sciences Private Limited, Hyderabad.
F.No. HQRPRCAPPLY00004302AM24

Meeting No.26/AM24 held on 17.01.2024

Subject: Request for extension in EOP of Advance Authorization No.0911000232 dated 25.01.2021.

Applicant Statement: The applicant stated the after receipt and verification of the goods with respect to its technical specifications and quality standards, their foreign customer returned the goods and requested them to re-process entire quantity once again to increase its purity levels to match their latest specifications and insisted them to re-export the same. As they are imported the raw materials at higher price and cleared the same against above said AA, they don't have any alternative other than their advise and conveyed their interest with several correspondence. The delay for obtaining the first EOP from RA is also not initiated because they don't have the valid export order in time and unable to fulfil exports even after their first extension up to date 25.01.2023. Hence they are requesting to allow six month EOP extension against subject license.

Decision: The Committee went through the justification given by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0911000232 dated 25.01.2021 for a further period of 6 months from the date of endorsement, subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

Case No.06 M/s. Sreem Overseas INC, Hyderabad.

F.No. HQRPRCAPPLY00000464AM24

Meeting No.26/AM24 held on 17.01.2024

Subject: Relaxation for Grant of FMS claim for the year 2010-11 and 2011-2012.

Applicant Statement: The applicant stated that FMS Scrip FMS scrip for Rs.23.66 for the year 2010-2011 already applied to RA, Hyderabad on 08-06-2011, 31-05-2011 and 30-05-2011 and also to issue FMS for year 2010-2011 for Rs. 14.11 Lac and for Rs. 15.91. Lac for the year 2011-2012 which they could not claim / apply due to commencement of investigation by DRI and Customs authorities from 24.6.2011 and subsequently decided in favour of their company between 17.11.2017 to 15.5.2023, as the same was beyond their control and the entire delay in on part of the Government Department of DRI and Customs authorities. Hence they are requesting to allow Relaxation for Grant of FMS claim for the year 2010-11 and 2011-2012.

Report received from Addl.DGFT, Secunderabad was seen.

Decision:: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the case to PC-3 to check whether the scrips can be issued manually and revert back to the Committee.

(Action: PC-3)

Case No.07 M/s. Elite Green Private Limited, Ahmadabad.

F.No. HQRPRCAPPLY00000020AM24

Meeting No. 26/AM24 held on 17.01.2024

Subject: Condonation of delay in submission of physical copy of TMA application for the periodApril-June, 2019 and July-September, 2019.

Applicant Statement: This is a review case of PRC Meeting No.31/AM23 held on 17.02.2023 (Case No.30) wherein Committee reject the case. Now in the review application they have stated that the rapid spread of the pandemics hit them heavily on business as well as finance. This led to the delay of submission within the time frame. They were compelled to go on leave to stop the spreading of this deadly disease which was a worldwide phenomenon. Nothing was in their hands and they had to obey the rules of the land considering the fatalities happing in a frightening manner. Therefore, it was not possible for them to have continuous flow in the office work. A work from home was also not practical because most of the required documents were not handy with them. Hence they are requesting to allow TMA application for the above mentioned period.

Decision: The Committee went through the ~~statements~~ statement made by the firm and noted that the applicant has not submitted any cogent reason/ justification in support of any genuine hardship faced by them.

Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No.08 M/s. Salasar Techno Engineering Limited. Uttar Pradesh
F.No. HQRPRCAPPLY00000019AM24

Meeting No.26/AM24 held on 17.01.2024

Subject: For consideration of Installation Certificate from Chartered Engineer in place Central Excise Authority against EPCG License No.0530162311 dated 13.02.2014 and 0530163204 dated 13.08.2014.

Applicant Statement: The applicant stated that they have taken the aforesaid licenses under Zero Duty EPCG Scheme having export obligation equal to 6 time of duty saved in 6 years. They have imported and installed the Capital goods and installed the same in their factory premises and taken the Chartered Engineer Certificate for installation of capital goods. They have completed the EO and filed application to RA for redemption and RA issued D/L for submission of installation certificate from Central Excise authority as they were registered with Central Excise. After GST the Central Excise Authority does not exist. Hence they are requesting to allow accept the installation certificate from Chartered Engineer in place of Central Excise Authority.

Decision: The Committee went through the submission made by the applicant and concluded that genuine hardship is there in this case and therefore decided to accede to the request for accepting the Installation Certificate issued by Chartered Engineer in place of Central Excise Authority against EPCG License No.0530162311 dated 13.02.2014 and 0530163204 dated 13.08.2014,only for regularisation purpose, subject to the payment of composition fee amount of Rs.25,000/- for each authorization. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No.09 M/s. R R Kabel Limited, Mumbai.

F.No. HQRPRCAPPLY00006040AM24

Meeting No. 26/AM24 held on 17.01.2024

Subject: Extension in EOPof advance authorisationNo. 0310836231 dated 15.05.2020.

Applicant Statement: The applicant stated that they have not fulfilled EO under the said authorisation due to Covid-19, all over world the market has slowed down. They could complete the export order received from the foreign buyer against the export product due to lockdown and effect non completion of export obligation under AA. Hence they are requesting to allow six month EOP extension against subject license.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length and decided to allow EOP extension up to 31.05.2024 against advance authorisationNo. 0310836231 dated 15.05.2020 subject to payment of composition fees,as per Policy provisions. The other terms and conditions towards fulfilment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.10 **M/s. Arcl Organics Limited, Kolkata.**

F.No. HQRPRCAPPLY00006152AM24

Meeting No.26/AM24 held on 17.01.2024

Subject: Revalidation of AA No.0210209411 dated 02.09.2019.

Applicant Statement: The applicant have stated that revalidation was not applied by them with RA and have always prioritized completing export obligations prior to importing, in line with their commitment to contribute positively to the nation's foreign reserves and trade balance. During the challenging period of the COVID-19 pandemic and its prolonged impact, they encountered significant disruptions. Their supplier prioritized orders with higher prices over the lower price contracts already they had with them, leading to indefinite delays in their consignments. Furthermore, the removal of the $331 per MT anti-dumping duty on imports has greatly affected cost structure. Additionally, unpredictable transit times have frequently disrupted their planned deliveries at Kolkata Port. Hence they are requesting to allow revalidation of above mentioned Advance License.

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

(Action: Applicant)

Case No.11 M/s. Samvardhana Motherson Internatinal Ltd, NOIDA.
F.No. HQRPRCAPPLY00006477AM24

Meeting No.26/AM24 held on 17.01.2024

Subject: To allowre-validation of following 29 MEIS Scrip

S.No.	Script No.	Date of Issue
1.	4119009199	24.01.2022
2.	4119009245	18.02.2022
3.	4119009205	27.01.2022
4.	4119009244	18.02.2022
5.	4119009228	11.02.2022
6.	4119009339	10.03.2022
7.	519280417	22.12.2021
8.	519280418	22.12.2021
9.	4119009148	03.01.2022
10.	4119008998	13.12.2021
11.	4119008841	09.11.2021
12.	4119009149	03.01.2022
13.	519279924	20.12.2021
14.	4119008860	09.11.2021
15.	4119008974	03.12.2021
16.	4119008699	22.10.2021
17.	519279926	20.12.2021
18.	519279923	20.12.2021
19.	519279915	20.12.2021
20.	519279927	20.12.2021
21.	519279925	20.12.2021
22.	519279723	17.12.2021
23.	519279929	20.12.2021
24.	519279917	20.12.2021
25.	519279724	17.12.2021
26.	519279914	20.12.2021
27.	519279725	17.12.2021
28.	4119008975	03.12.2021
29.	519279916	20.12.2021

Applicant Statement: The applicant stated that their units engaged in domestic wiring harness business of M/s MothersonSumi Systems

Limited got demerged vide NCLT order dated 22.12.2021. The demerged units emerged into a new entity namely M/s MothersonSumi Wiring India Limited (MSWIL) having separate IEC. Further, the name of M/s MothersonSumi Systems Limited containing remaining units was changed to M/s. SamvardhanaMotherson International Limited (SAMIL) having old IEC (i.e. 0588045217). They had been carrying out exports from different units covered under IEC No. 0588045217 and accordingly they have obtained MEIS Scrips and the same scrips were being utilized by any units covered under captioned IEC subject to registration at EDI port. The process of demerger took place during 2021-2022 effective from 22-01-2022, due to which the mentioned MEIS Scrips could not be utilized and got expired / unutilized. These Scrips could not utilized due to demerger & name change activity, the process of utilization of MEIS Scrips got disturbed which lead to expiry of Scrips and Post demerger process, the demerged units became separate entity having separate IEC, hence could not utilize the scrips issued in the name of earlier Importer Exporter code of SAMIL. Hence they are requesting to allow six month revalidation of above scrips issued during the FY 2021-2022.

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

(Action: Applicant)

Case No.12 M/s. Swan Energy Limited, Ahmedabad.

F.No. HQRPRCAPPLY00006021AM24

Meeting No.26/AM24 held on 17.01.2024

Subject: Extension in EOP against EPCG License No. 0330025407 dt 08.03.2010.

Applicant Statement: The applicant stated that due to huge slowdown of trade growth in 2018 and sharp increase in import raw material and sharp decline in export price of Textile products and severe impact of Covid-19 no production and exports could be made and company has suffered huge revenue losses. They have already submitted application dated 23.6.2021 to EPCG Committee for condonation of delay for Waiver of First and Second Block EOP extension upto 31.12.2021 for regularisation of EO already fulfilled for 56.74% under DGFT amnesty scheme under P.N. No 67 dated 31.3.2021 and Notf. No 28 dated 23.9.2021 but their request is still pending before the EPCG Committee for the last 23 months inspiteof repeated requests. The DRI, Lucknow had issued a letter on 23.9.2021 that since they have not applied for EOP extension in time they should pay duty and interest. They have not made any violation of any provisions of FTP but there is only a procedural lapse. The Commissioner of Customs, NhavaShevavide a Public Notice No 100/2023 dated 7.11.2023 has advised all EPCG Authorisation holders to avail the facility of Amnesty Scheme to get their EODC / redemption certificate. Hence they are requesting to allow condonation of delay for Block-wise and Year-wise EOP extension upto 31.12.2021 for regularization against subject license.

Decision: The Committee examined the case on the basis of justification submitted by the applicant. The Committee noted that the applicant has faced difficulty beyond their control and observed that there is merit in the case and accordingly decided to accede the request of the firm for condonation of delay for Block-wise and Year-wise EOP and allowed EOP extension upto 31.12.2021 against EPCG Authorization No. 0330025407 dt 08.03.2010, subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligations. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.13 M/s. PM Control Equipment Pvt. Ltd., Kolkata

F.No. HQRPRCAPPLY00006323AM24

Meeting No. 26/AM24 held on 17.01.2024

Subject: Extension in EOP against EPCG License No. 0230004771 dt 21.12.2009.

Applicant Statement: The applicant stated that this has reference to the order of the DGFT in F.No.18/17/2023-24/PCA.1/199 dated 09.11.2023 by way of which their Review Petition has been admitted and the 'Order-in-Original' and the 'Order-in-Appeal' has been set aside as also IEC suspension has been revoked. They have completed export obligation to the extent of about 82% and for which the requisite realization has also been received by way of FIRC's. Unfortunately these exports are beyond the export obligation period that has been originally stipulated. For the balance exports, they will close it under the Amnesty scheme for which they have already registered. Hence they are requesting to allow two years extension in EOP in terms of para 5.8.3 against subject license.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension upto 30.09.2018 against EPCG Authorization No. 0230004771 dt 21.12.2009, subject to payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. The Committee allowed no other relaxation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Kolkata)

Case No.14 M/s. Gulf Oil Lubricants India Limited, Mumbai.

F.No. HQRPRCAPPLY00006957AM24

Meeting No. 26/AM24 held on 17.01.2024

Subject: Revalidation of Advance Authorization No.0311009527 dt 16.12.2021.

Applicant Statement: The applicant stated that due to delay in schedule of import, they were not able to fulfil import obligation in original period in the AA mentioned above. Hence they are requesting to allow revalidation up to 16.06.2024 to fulfil balance import obligation against subject license.

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

(Action: Applicant)

Case No.15 M/s. Cosmique Private Limited, Haryana

F.No. HQRPRCAPPLY0000513AM24

Meeting No. 26/AM24 held on 17.01.2024

Subject: To allow MEIS Scrip.

Applicant Statement: This is defer case of PRC Meeting No.18/AM24 held on 20.10.2023 (Case No.40) wherein Committee to refer the issue to PC-3 and EGTF Division for its examination and resolution. The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that in the year 2021 when they were going to file the claim under MEIS scheme, the site had not accepted their claim, on enquiry they came to know that their IEC code is under the DEL list. From 2020 onwards, due to covid last date for filling the claim has extended by Govt. but due to DEL status they were not able to file their claim. They could not avail of the extension which were being generously given by the Govt. At the same time they could not have access to DGFT to be able to know the actual cause of DEL. Finally DGFT DEL got lifted on 29th April 2023. The application for MEIS are not being accepted for presumed reason of expiry of the scheme. Hence they are requesting to allow MEIS claim.

Report received PC-3 was seen.

Decision: The Committee examined the case on the basis of the statement made by the applicant and discussed the matter at length. The Committee observed that due to DEL status the firm has faced the problem which was beyond their control. Accordingly, the Committee has decided to allow MEIS benefit against shipping bill No. 4432748, 3589725, 5986706 and 6921549. It also decided that no cut would be imposed on the entitlement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No.16 M/s. Plastiblends India Limited, Mumbai

F.No. HQRPRCAPPLY00007200AM24

Meeting No.26/AM24 held on 17.01.2024

Subject: Revalidation of Advance Authorization No.0311002298 dt 12.03.2021, 0311002323 dt 12.03.2021, 0311002982 dt 01.04.2021, 0311002979 dt 01.04.2021, 0311003676 dt 09.05.2021, 0311005572 dt 23.07.2021, 0311005589 dt 24.07.2021, 0311001538 dt 08.02.2021 and 0311009081 dt 01.12.2021.

Applicant Statement: The applicant stated that they are a manufacturer exporter holding 2 Star Export House Certificate. They have obtained various advance licences in the months of February, March, April& May 2021. Against these licences, they have already imported LLDPE, Titanium Dioxide, Pigment& Polypropylene. However, Carbon Black & Pet Chip, they could not import, as they are not getting the shipment of the raw-material required by them in small quantity. Against this license imports pending are from 5% to 14%. Now, they have received a good offer from their supplier so they want to club and import both the raw-materials, while exporting huge duty paid raw-materials used. Hence they are requesting to allow three months revalidation against subject license.

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

(Action: Applicant)

Case No.17 M/s.Visa Engineering Products (India) Pvt. Ltd., Mumbai
F.No.HQRPRCAPPLY00007206AM24

Meeting No.26/AM24 held on 17.01.2024
Subject: Extension in EOP against Advance Authorization of No. 0311003641 dt 07.05.2021.

Applicant Statement: The applicant stated that they have made Actual Import Quantity 471,000.000 kgs. They have to make Eligible Export Quantity Against Actual Import Made Qty 437,000.000 KGS. They have made Actual Export Quantity 421,711.50. Unfortunately, their 2 containers rejected by buyer, so they have shortfall 16000.000 kgs to Export. Their Export Validity Expired on 07.11.2023. Hence they are requesting to allow two month EOP extension against subject license.

Decision: The Committee went through the justification made by the applicant and discussed the matter at length. The Committee decided to accede to the request and allowed EOP extension of Advance Authorization No. 0311003641 dt 07.05.2021 for a further period of 3 months from the date of endorsement subject to payment of composition fee as per policy provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No.18 M/s.Healthy Life Pharma Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00007211AM24

Meeting No. 26/AM24 held on 17.01.2024

Subject: To allow Closure of Advance Authorization No. 0310316162 dt 10.02.2005.

Applicant Statement: The applicant stated that they have obtained subject license for INR 37,20,000.00 (USD 80,000.00) for export period 24 months. As per Amendment Sheet No. 1 the following changes were made: Sr. No. Original FOB /CIF Modified FOB/CIF. FOB INR 37,20,000 FOB INR 37,66,000. FOB USD 80,000 FOB USD 84,500 CIF INR 26,45,617 CIF INR 24,30,000 , CIF USD 56,895 CIF USD 54,000. Thus against the export obligation of FOB USD 84,500.00 , an amount of US$ 1,58,506.83 has been received which is 187.58%of the export obligation amount and import against export 100% complete and direct export not any materials sale local market. After submission of all Export related Documents and Imports for Redemption of above Advance License with the Regional Office, Jt. Directorate issued Show cause notice for import from unregistered supplier and violation of pre import condition. In the same reference they submit that they agree import from unregistered supplier, who subsequently registered, and supplied good quality raw material as per given BP specification. Further they agree by ignorance violated pre import condition, but they have to state that Custom has also cleared import consignment under said advance license, they would have stopped clearance as per advance license pre import condition. Levy of Custom duty would have been applicable once if they have not exported finished products as per advance license condition or diverted material used for local market product. Export product clearance also from custom same port from where import was effected. Hence they are not liable for Custom duty ethically. Hence they are requesting to allow waiver of penalize with custom duty and penalty and to allow them to take benefit under Amnesty Scheme.

Decision: The Committee examined the justification given by the applicant and discussed the matter at length and decided to seek a report from RA, Mumbai on the status of adjudication proceedings against the firm for taking the decision.

(Action: PRC/ RA-Mumbai)

Case No.19 **M/s. Inox India Ltd., Vadodara.**

F.No.HQRPRCAPPLY00006202AM24

Meeting No.26/AM24 held on 17.01.2024

Subject: Revalidation of MEIS scrip no. 3719006438 dated 15.06.2018.

Applicant Statement: This is a review case of PRC Meeting No.20/AM24 held on 14.11.2023 (Case No.17) wherein Committee reject the case. Now in the review application they have stated that due to COVID-19, they were not able to fully utilize the license within validity of license up to 14-6-2020. Though validity of scrips issued under Chapter 3 of FTP which are expiring between 01-03-2020 to 30-06-2020 has been extended to 30-09-20 as per Public Notice No. 08/2015-2020 dated 01-06-2020. But still when they approached customs for utilization of

License, they are not able to utilize the license as validity of same is not visible online for utilization. Then they approached Nhavasheva Customs where this RA was registered for utilization. But Customs officer at port not able to see the balance for utilization as extended validity is still not visible on port after extension letter issued by DGFT and Kandla Customs. Due to this technical lapse of DGFT and Customs system, they are not able to utilize the license timely i.e. up to 30-09-20. 3) Hence they are requesting to allow revalidation of above mentioned MEIS.

Decision: The Committee reviewed the case on the basis of statement made by the firm and observed that there is no merit in firm's contention. Hence, it decided to maintain the rejection of the earlier decision of PRC Meeting No. 20/AM24 held on 14.11.2023&17.11.2023 (Case No. 17).

(Action: Applicant)

Case No.20 **M/s.Top Light Textiles Pvt. Ltd.,**
Tamilnadu

F.No.HQRPRCAPPLY00004154AM23

Meeting No.26/AM24 held on 17.01.2024

SubjectTo allow 100% alternate export product of same sector i.e. cotton made-ups, cotton bags and fabrics to fulfil export obligation against 6 EPCG Authorization No.(i) 3230012599 dated 29.09.2008, (ii) 3230012601 dated 29.09.2008, (iii) 3230014582 dated 16.03.2010, (iv) 3230012600 dated 29.09.2008, (v) 3230014036 dated 24.11.2009 and (vi) 3230014983 dated 02.06.2010.

Applicant Statement: This is a defer case of PRC Meeting No.07/AM24 held on 20.06.2023 (Case No.03) wherein Committee defer the case for further examination. The matter was taken up. The entire submission made by the applicant was gone through.
This case was earlier considered at PRC Meeting No. 16/AM23 dated 28.10.2022 (Case No.58) wherein Committee rejected the case. The applicant stated that the company was initially incorporated by the then Directors viz. Mr. KGS Pillai, Mrs.SujathaPillai and Mr.SomasekaranPillai. As the company has become sick and indebted with huge credit liability they happen to take over the said Spinning Unit in the year 2016. On negotiation with the then Directors and after verifying all the outstanding dues to the bankers and also the creditors they have paid all the dues to the bank initially and taken over the company and have started weaving unit and stitching unit in the said company and started manufacturing power loom grey fabrics and also made ups. Their request for alternative product for fulfilment of EO has been rejected as no cogency with the request and documents produced. They could not get feasible

export orders for cotton yarn that they manufactured in the spinning unit out of imported machineries under EPCG Scheme. As the EOP was nearing completion they had fulfilled the rest of the EO portion also by exporting Fabrics and Made ups. Due to raw cotton and yarn price fluctuation they could not materialize the yarn export orders in fulfilment of EO by exporting Cotton Yarn. Hence they are requesting to allow post facto permission to consider the export effected (Direct Export/Third party Export) for closure of the subject authorizations.

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

(Action: Applicant)

Case No.21 **M/s.BPE Biotree India Pvt. Ltd.,**
Bangalore

F.No.HQRPRCAPPLY00004116AM23

Meeting No.26/AM24 held on 17.01.2024

Subject: Clubbing of Advance Authorization No. 0710117086 dated 01.10.2020 and 0710117046 dated 22.09.2020.

Applicant Statement: This is a defer case of PRC Meeting No.18/AM24 held on 20.10.2023(Case No.39) wherein Committee decided to defer the issue to PC-4 Division for its examination.

This case was earlier deferred at PRC Meeting No.33/AM23 held on 01.03.2023 (Case No.07) wherein Committee to defer the case and ask RA to submit a report after evaluating the PRC application within 21 days. The matter was taken up. The entire submission made by the applicant was gone through. The applicant stated that they had one export order against which they had to import various raw materials from different vendors with different mode of transport like sea and air cargo. Therefore, they have applied for two licenses for transport of goods via Air and transport of goods via Sea by providing the same export order details in both the license and procured the goods for manufacturing of final product. While exporting the final product they could not give the consumption details of both licenses together in the S/Bills as they have only one export product consuming raw materials imported through both licenses. Since the consumption details could not be provided in the S/Bills they are unable to apply for the closure of the AA No.0710117086 dated 01.10.2020. Hence they are requesting to allow clubbing the above mentioned licenses for closures.

Report received from PC-4 Division was seen.

Decision: The Committee examined the case on the basis of submission made by the applicant and discussed the matter at length. Accordingly, the Committee decided to allow clubbing of Advance Authorizations no. 0710117086 dated 01.10.2020 and 0710117046 dated 22.09.2020 for closure purpose only, subject to fulfilment of all other conditions. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No.22 **M/s. Rani International, Mumbai.**

F.No.HQRPRCAPPLY00004145AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA no.0310828182 dated 05.04.2019, 0310828181 dated 05.04.2019, 0310835112 dated 27.02.2020, 0310835584 dated 20.03.2020 and 0311001615 dated 3.05.2021.

Applicant Statement: The applicant stated that the above mentioned 5 Nos. DFIA's expired due to Covid-19 pandemic conditions followed by various technical issues while upgrading new IT Module and disruption in supply chain movements out of fresh outbreak of new variants of Corona Virus in China and several other European Nations in 2022. The are facing financial hardships due to their inability to avail export entitlements covered under DFIA Scheme despite completing exports due to widespread disruption of business activities after outbreak of Covid-19 pandemic globally since beginning of March, 2020. Hence they are requesting to allow six months revalidation of above mentioned DFIA's.

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

(Action: Applicant)

Case No.23 **M/s. Rama Exports, Mumbai**

F.No.HQRPRCAPPLY00004149AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA no.0310828186 dated 05.04.2019, 0310831827 dated 26.09.2019, 0310831830 dated 26.09.2019, 0310834894 dated 17.02.2020, 0310835561 dated 20.03.2020, 0311005000 dated 29.06.2021, 0311004896 dated 24.06.2021 & 0311004734 dated 18.06.2021.

Applicant Statement: The applicant stated that the above mentioned DFIA's expired due to Covid-19 pandemic conditions followed by various technical issues while upgrading new IT Module and disruption in supply chain movements out of fresh outbreak of new variants of Corona Virus in China and several other European Nations in 2022. The are facing financial hardships due to their inability to avail export entitlements covered under DFIA Scheme despite completing exports due to widespread disruption of business activities after outbreak of Covid-19 pandemic globally since beginning of March, 2020. Hence they are requesting to allow six months revalidation of above mentioned DFIA's.

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

(Action: Applicant)

Case No.24 **M/s.Global Exim, Mumbai**

F.No. HQRPRCAPPLY00004148AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA no.0310837138 dated 10.07.2020, 0311005336 dated 13.07.2021, 0310825276 dated 28.11.2018, 0310826693 dated 30.01.2019 and 0310832494 dated 30.10.2019.

Applicant's statement: The applicant stated that the above mentioned DFIA's expired due to Covid-19 pandemic conditions followed by various technical issues while upgrading new IT Module and disruption in supply chain movements out of fresh outbreak of new variants of Corona Virus in China and several other European Nations in 2022. They are facing financial hardships due to their inability to avail export entitlements covered under DFIA Scheme despite completing exports due to widespread disruption of business activities after outbreak of Covid-19 pandemic globally since beginning of March, 2020. Hence they are requesting to allow six months revalidation of above mentioned DFIA's.

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

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

(Action: Applicant)

Case No.25 M/s. Globe Textiles (India) Limited, Ahmedabad

F.No.HQRPRCAPPLY00004106AM23

Meeting No.26AM24 held on 7.01.2024

Subject: Revalidation of DFIA no.0810145489 dated 11.06.2019 & 0810145859 dated 30.07.2019.

Applicant Statement: The applicant stated the following :-

In respect of DFIA Lic No 0810145489 - They have export two consignment under the above DFIA file number the Shipping bill No are 1) 9718671 dt 18.12.2018 & 2) is 2152158 dt 19.02.2019, but they have received the transferable DFIA from Local RA with only One shipping Bills details No is 9718671 dt 18.12.2018 and missing the details of export and import item against the S B no 2152158 dt 19.02.2019, they have re-submitted the same DFIA to the Local RA for correction, but without any correction it was return by the Local RA, then they sent a mail to NIC for shorted out the issue, after then file the Comp No 20210233199 but the problem is not shorted out, File the FIRST PRC No HQRPRCAPPLY00002614AM23 dt 30.05.2022 but the matter is not shorted out and as per the mail from Shri A S Lungreishang from PRC dt 19.12.2022. Again file the fresh PRC for the same matter. Now theyhaverequested to consider the same matter after 3 years of exported the goods and issue them the Correct DFIA License with the validity till Dec 2023 from the New System.

In respect of DFIALic No 0810145859 - they have received the transferable DFIA from Local with the missing of Second Item from the S B no 3386518 DT 03.05.2019, shipping bill having 2 exported item and they have received the DFIA Licwith only One Export / Import item. They have re- submitted the same License to the Local RA for correction, but the same License was return by the Local RA without any correction, then they sent a mail to NIC for shorted out the issue, after awaiting some time they can file the Comp No 20210233206 but it is not shorted out, as per the mail from DGFT they have file the FIRST PRC No HQRPRCAPPLY00002612M23 dt 30.05.2022 again the matter is not shorted out and then as per the mail from Shri A S Lungreishang from PRC dt 19 12 2022 file the fresh PRC for the same matter . Now request for do the needful and issue us the Fresh DFIA License with the validity till Dec 2023 from the new system. As per the notification no 57/2015-2020 dated 31.03.2020 all the DFIA License are automatically extended for 6 months for the date of expiry but above both Lic are not extended and due to the wrong DFIA License , theycannot use it and both the License are expired. Hence they are requesting to allow revalidation of above mentioned DFIA's.

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

(Action: Applicant/ EGTF Division)

Case No.26 M/s VIVA Food Products, Mumbai

F.No.HQRPRCAPPLY00003850AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of 4 DFIA No.(1) 0310838475 dated 25.09.2020, (2) 0310831630 dated 19.09.2019, (3) 0310829056 dated 15.05.2019 and (4) 0310829058 dated 15.05.2019.

Applicant Statement: The applicant stated that they have submitted that the following DFIA remained unutilized during its validity period in view of the difficulties arisen out of Covid_19 induced lockdowns announced by the Central Government as well as by various restrictions imposed by State Governments from time to time. This has impacted more particularly small and medium business organizations. DFIA NO.1) 0310838475 Dt.25.09.2020 Validity.30.09.2021.2) 0310831630 Dt.19.09.2019 Validity.30.09.2020 3) 0310829056 Dt.15.05.2019 Validity.30.11.2020 4) 0310829058 Dt.15.05.2019 Validity. 30.11.2020. The difficulties were further compounded by lesser movement of containers, high freight rates and significant increase in the cost of various raw materials and reduced manufacturing activities. Covid_19 has forced most small business to work from home. Hence they have requested to allow revalidation of DFIAs for a further period of 6 months.

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

(Action: Applicant)

Case No.27 M/s Raman Polymers, Mumbai

F.No.HQRPRCAPPLY00003942AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.0310826610 dated 24.01.2019.
Applicant Statement: The applicant stated that DFIA License No. 0310826610 dated 24/01/2019 issued from file No. 03/91/076/00056/AM19 by RA Mumbai, Post Export Benefits with Validity Period of 1 Year. Due to Covid 19 Lockdown, and in China Well before their import consignment was not loaded. They cannot utilized License fully. Hence they are requesting to allow Revalidation for 6 Months against subject DFIA.

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

(Action: Applicant)

Case No.28 M/s Abhinav Paper Products Pvt. Ltd, Ghaziabad

F.No.HQRPRCAPPLY00003935AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.0510411470 dated 08.08.2019.

Applicant Statement: The applicant stated that they are regular exported of exercise books since 2004 DFIA License No. 051041170 date 08/08/2019 issued from file No. 05/25/076/00010/AM19 by RA Delhi, Post Export Benefits with validity period of 1 year upto 08/08/2020. Due to Covid 19 lock down, they cannotutilize the license fully. Hence they are requesting to allow six months revalidationofsubjed DFIA.

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

(Action: Applicant)

Case No.29 M/s. Jash Mercantile LLP, Mumbai

F.No.HQRPRCAPPLY00004208AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.0910067627 dated 06.06.2019 and 0910067172 dated 13.02.2019.

Applicant Statement: The applicant stated that the above mentioned 2 Nos. DFIA's expired due to Covid-19 pandemic conditions followed by various technical issues while upgrading new IT Module and disruption in supply chain movements out of fresh outbreak of new variants of Corona Virus in China and several other European Nations in 2022. They are facing financial hardships due to their inability to avail export entitlements covered under DFIA Scheme despite completing exports due to widespread disruption of business activities after outbreak of Covid-19 pandemic globally since beginning of March, 2020. Hence they are requesting to allow six months revalidation of above mentioned DFIA's.

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

(Action: Applicant)

Case No. 30 M/s. Global Energyfood Industries Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00004289AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.0310759024 dated 25.11.2013, 0310759033 dated 25.11.2013, 0310758359 dated 19.11.2013.

Applicant Statement: The applicant stated that the above mentioned 3 Nos. DFIA's expired due to Covid-19 pandemic conditions followed by various technical issues while upgrading new IT Module and disruption in supply chain movements out of fresh outbreak of new variants of Corona Virus in China and several other European Nations in 2022. They are facing financial hardships due to their inability to avail export entitlements covered under DFIA Scheme despite completing exports due to widespread disruption of business activities after outbreak of Covid-19 pandemic globally since beginning of March, 2020. Hence they are requesting to allow six months revalidation of above mentioned DFIA's.

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

(Action: Applicant)

Case No. 31 **M/s. Goel Enterprises, Hyderabad**

F.No.HQRPRCAPPLY00004292AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.0311004359 dated 06.06.2021 and 0311004360 dated 06.06.2021

Applicant Statement: The applicant stated that these DFIA's remained unutilized during its validity period in view of the difficulties arisen out of Covid-19 induced lockdowns announced by the Govt as well as by various restrictions imposed by the State Govt. from time to time. Further the difficulties were further compounded by lesser movement of containers, high freight rates significant increase in the cost of various raw materials and reduced manufacturing activities. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No.32 **M/s. Goel Enterprises, Hyderabad**

F.No.HQRPRCAPPLY00004283AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.0310839458 dated 10.11.2020, 0310839250 dated 02.11.2020.

Applicant Statement: The applicant stated that these DFIA's remained unutilized during its validity period in view of the difficulties arisen out of Covid-19 induced lockdowns announced by the Govt as well as by various restrictions imposed by the State Govt. from time to time. Further the difficulties were further compounded by lesser movement of containers, high freight rates significant increase in the cost of various raw materials and reduced manufacturing activities. Hence they are requesting to allow six months revalidation against subject DFIA.

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

Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No.33 M/s. Prayagh Nutri Products Pvt. Ltd., Hyderabad

F.No.HQRPRCAPPLY00004291AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.0910069077 dated 21.08.2020 & 0910069078 dated 21.08.2020.

Applicant Statement: The applicant stated that these DFIA's remained unutilized during its validity period in view of the difficulties arisen out of Covid-19 induced lockdowns announced by the Govt as well as by various restrictions imposed by the State Govt. from time to time. Further the difficulties were further compounded by lesser movement of containers, high freight rates significant increase in the cost of various raw materials and reduced manufacturing activities. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 34 M/s. Posco Maharashtra Steel Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00000006AM24

Meeting No.26AM24held on 17.01.2024

Subject: Late cut waiver of DFIA NO.0311017339 DT 22.08.2022.

Applicant Statement: The applicant stated that as intimated earlier the issue was brought to the notice of RA through trade association viz All India Importer Exporter Association vide letters and also before the DGFT. Further the technical issues post introduction of new module was also bought to the notice through several representations which is already brought on record in their previous submissions. They were unable to upload the same in the system due to technical issues developed during the ongoing system of upgradation under the New Module by the DGFT. Hence they are requesting to relax the policy by waiving off the late cut fees imposed against subject licenses.

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

(Action: Applicant)

Case No.35 **M/s. Royal Foods Exporters, Kerala**

F.No.HQRPRCAPPLY00004345AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.1011000103 dated 24.02.2021& 1011000104 dated 24.02.2021.

Applicant Statement: The applicant stated their DFIA licence Nos. 1011000103/24.02.2021 & 1011000104/24.02.2021 issued from JDGFT, Cochin revalidated as per PRC meeting No. 10/AM23 DT 27.07.2022 CASE NO.24. Due to the technical error in Customs site and JDGFT site they are cannot utilize the licenses till the date. Hence they are requesting to allow six month revalidation of above mentioned DFIAs.

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

(Action: Applicant)

Case No.36 **M/s. South Kerala Cashew Exporters, Kollam.**

F.No.HQRPRCAPPLY00004311AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.1011000492 dated 13.08.2021.

Applicant Statement: The applicant stated that they are taken DFIA licence No.1011000492 dated 13.08.2021 while registering the licence with customs some technical error occurred. So they cannot clear their import consignments. They are approached both Customs and DGFT. They are received an intimation that the error rectified, but while checking in the Customs site the error remains same as previous. So they can't utilize this license within the specified period due to technical error. Hence they are requesting to allow 12 month revalidation against subject DFIA.

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

(Action: Applicant)

Case No.37 M/s. Surya International, Secunderabad

F.No.HQRPRCAPPLY00004349AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.0910049713 dated 16.11.2011 & 0310645313 dated 29.07.2011.

Applicant Statement: The applicant stated that these DFIA's were issued before 01.08.2013 provisions of Public Notice No.35 Dated 30.10.2013 & Notification No.31 Dated 01.08.2013 shall not apply to them. When produced in Customs for clearance customs disallowed and had asked for specific endorsement as the goods were already exported it is not possible to get the same. Even customs issued show cause notices for the customs cleared goods. In terms of Para 1.05 of FTP transactional arrangements the provisions of Public Notice No.35 Dated 30.10.2013 shall not apply to these cases. DGFT has now allowed similar DFIAs in Policy Relaxation Committee (PRC) and they have been utilized in Customs without any problem now. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 38 M/s. Universal Import Export and Hospitality Pvt. Ltd., Mumbai

F.No.HQRPRCAPPLY00004288AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.0310754833 dated 22.10.2014, 0310754838 dated 22.10.2013.

Applicant Statement: The applicant stated that their DFIA authorization is expired due to notification no. 31 dt.01.08.2013, and they could not make any import against the said DFIA as Import Validity period is expired. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 39 M/s. Vimbri Enterprises, New Delhi

F.No.HQRPRCAPPLY00004293AM22

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.0311008581 dated 16.11.2021, 0311009576 dated 17.12.2021 and 0311006390 dated 24.08.2021.

Applicant Statement: The applicant stated that these DFIA's remained unutilized during its validity period in view of the difficulties arisen out of Covid-19 induced lockdowns announced by the Govt as well as by various restrictions imposed by the State Govt. from time to time. Further the difficulties were further compounded by lesser movement of containers, high freight rates significant increase in the cost of various raw materials and reduced manufacturing activities. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 40 M/s. Prayagh Nutri Products, Pvt. Ltd. Hyderabad

F.No.HQRPRCAPPLY000004266AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.0911001960 dated 29.11.2021 and 0911001983 dated 02.12.2021.

Applicant Statement: The applicant stated that these DFIA's remained unutilized during its validity period in view of the difficulties arisen out of Covid-19 induced lockdowns announced by the Govt as well as by various restrictions imposed by the State Govt. from time to time. Further the difficulties were further compounded by lesser movement of containers, high freight rates significant increase in the cost of various raw materials and reduced manufacturing activities. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 41 M/s. Devoir Trading Limited, Mumbai

F.No.HQRPRCAPPLY00004567AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA no. 0310734251 dated 14.05.2013.

Applicant Statement: The applicant stated that Due to disruptions in supply chain movements, shut down of manufacturing activities, lockdown enforced by the Central Government and various State Governments disrupting logistics, difficulties in sourcing goods due to global shut down, they are unable to procure essential raw material during covid period and the DFIA got expired without utilization. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No.42 M/s. Devoir Trading Limited, Mumbai

F.No.HQRPRCAPPLY00004568AM23

Meeting No.23AM24 held on 17.01.2024

Subject: Revalidation of DFIA no. 0310627690 dated 21.04.2011.

Applicant Statement: The applicant stated that in terms of Para 4.1.15, it is mandatory to declare the actually used input in the shipping bills. Post 01.08.2013 . The customs authorities were not allowing clearance of goods by insisting upon the importers to show the details of actually used inputs in the export goods. Since the Export obligation was already discharged by the Exporter, it would have not been practically possible to declare the inputs post export of goods and therefore as a transferee importer they were unable to utilize the aforementioned DFIA within the validity period.Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 43 M/s. Ujin Pharma Chem, Bhwandi

F.No.HQRPRCAPPLY00004569AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA no. 0310813295 dated 16.05.2017

Applicant Statement: The applicant stated that they are during the relevant period of validity of DFIAs, they are unable to utilize the same due to disputes raised by the customs department with regard to admissibility of imported goods for availing DFIA benefits under DFIA. It is submitted that they are in the process of slowly recovering from the pandemic induced difficulties. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 44 M/s. Phoenix Impex, Mumbai

F.No. HQRPRCAPPLY00004179AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA no. 0311004899 dated 25.06.2020, 0311005308 dated 12.07.2021, 0311009709 dated 22.12.2021 and 0311004902 dated 25.06.2021.

Applicant Statement: The applicant stated that subject DFIA expired consequent to the spread of Covid_19 pandemic and further aggravated by the IT issues in the new system developed by DGFT. Since they are facing financial hardships due to their inability to avail export promotion benefits under DFIA Scheme post widespread disruption of business activities after outbreak of Covid_19 pandemic globally since past 2 years. There were disruptions in supply chain movements, shut down of manufacturing activities, lockdown enforced by the Central Government and various State Governments disrupting logistics, difficulty in sourcing goods due to global shut down. Consequently, they were unable to procure essential raw material during covid period and the DFIA got expired without utilization. Due to up gradation of IT services, DGFT informed Exporters that Services for Advance Authorizations, EPCG, DFIA and Norms are soon to be migrated to new online system being developed by DGFT and accordingly it was informed that amendment of licenses including cases of revalidation, invalidation, value enhancement, EO Extension were suspended for the period 20.11.2020 to 30.11.2020.After the New Module came into force, there were several technical issues which cropped up regularly which included errors in indicating individual values against each inputs, wrong CIF/FOB values, errors in the Port of Registration, data transmission errors from DGFT Portal to Customs Portal, DFIA registration issues in Customs Portal, Difference in CIF Values in DGFT and Customs Portal etc.Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 45 M/s Vanila Food Products, Mumbai

F.No.HQRPRCAPPLY00003847AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of 6 DFIA No.(1) 0310839558 dated 13.11.2020, (2) 0310838205 dated 10.09.2020, (3) 0310838869 dated 14.10.2020, (4) 0310833304 dated 09.12.2019, (5) 0310832769 dated 14.11.2019 and (6) 0310825596 dated 11.12.2018.

Applicant Statement: The applicant stated that the following DFIA remained unutilized during its validity period in view of the difficulties arisen out of Covid_19 induced lockdowns announced by the Central Government as well as by various restrictions imposed by State Governments from time to time. This has impacted more particularly small and medium business organizations. The difficulties were further compounded by lesser movement of containers, high freight rates and significant increase in the cost of various raw materials and reduced manufacturing activities. Covid_19 has forced most small business to work from home. It is kindly submitted all these months, we were under the genuine belief that DGFT would consider this request for providing one time relief to all Exporters who has suffered financially due to covid induced difficulties, as it was done for Exporters under Advance Authorisation (AA Scheme), no such relief was extended to Exporters under DFIA Scheme. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 46 M/s. Vimbri Enterprises, New Delhi

F.No.HQRPRCAPPLY000003876AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA no. 0311007054 dated 17.09.2021

Applicant Statement: The applicant stated that Series of global events have caused massive backlog to their entire supply chain and production plans. Starting with the Pandemic Covid-19 which caused wide spread global economic disruptions and then the War in Europe between Russia & Ukraine. There is acute shortage of containers leading to unreasonable freights and extreme volatility in exchange rates which has led to slower imports and at times negligible imports. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No.47 M/s. Bajrangbali Vanijya Pvt. Ltd., Kolkata

F.No.HQRPRCAPPLY00004013AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of 3 DFIA No.(1) 0210210047 dated 18.08.2020, (2) 0210210096 dated 14.09.2020 and (3) 0210209971 dated 09.07.2020.

Applicant's statement: The applicant stated that their DFIA import Period was fallen in the period of Covid-19. Hence they have could not complete their import at that time. Few items were left to fulfill the imports. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No.48 M/s. Continental Exports, Mumbai

F.No.HQRPRCAPPLY00003849AM23

Meeting No.26AM24 held on 17.01.2024

Subject Revalidation of 3 DFIA No.(i) 0310838862 dated 14.10.2020, (ii) 0310832148 dated 11.10.2019 & (iii) 0310833704 dated 26.12.2019.

Applicant's statement: The applicant stated that their DFIA remained unutilized during its validity period in view of the difficulties arisen out of Covid_19 induced lockdowns announced by the Central Government as well as by various restrictions imposed by State Governments from time to time. This has impacted more particularly small and medium business organizations. The difficulties were further compounded by lesser movement of containers, high freight rates and significant increase in the cost of various raw materials and reduced manufacturing activities. Covid_19 has forced most small business to work from home. It is kindly submitted all these months, they were under the genuine belief that DGFT would consider this request for providing one time relief to all Exporters who has suffered financially due to covid induced difficulties, as it was done for Exporters under Advance Authorization (AA Scheme), no such relief was extended to Exporters under DFIA Scheme. Hence they are requesting to allow six months revalidation against subject DFIA.

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

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

(Action: Applicant)

Case No.49 M/s. Maxim Tubes Company Pvt. Ltd.,

F.No.HQRPRCAPPLY00004006AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA No.0811002295 dated 11.08.2021.

Applicant Statement: The applicant stated that due to manufacturing of raw materials in our premises, they are not able to use the issued DFIA License for their purpose. But some after they realize that their requirement for raw materials are in a largely volume but they are not able to fulfill such requirement as per their work force. So now they are again planning for import their raw materials under this license. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No.50 M/s. Rama Exports, Mumbai

F.No.HQRPRCAPPLY00003802AM23
Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of 6 DFIA No.(i) 0310834962 dated 21.02.2020, (ii) 0310828052 dated 01.04.2019, (iii) 0310828054 dated 01.04.2019, (iv) 0310830463 dated 22.07.2019, (v) 0310831829 dated 26.09.2019 & (vi) 0310829991 dated 28.06.2019.

Applicant's statement: The applicant stated thatDuty Free Import Authorization could not be utilized and expired due to reverse migration of labour, restrictions of peoples movement and social distancing guidelines in place, disruption in supply chain movements etc. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No.51 **M/s. Rama Exports, Mumbai**

F.No.HQRPRCAPPLY00003801AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of 7 DFIA No.(1) 0310834976 dated 21.02.2020, (2) 0310834966 dated 21.02.2020, (3) 0310831843 dated 26.09.2019, (4) 0310831828 dated 26.09.2019, (5) 0310828188 dated 05.04.2019, (6) 0310827783 dated 19.03.2019 and (7) 0310827361 dated 27.02.2019.

Applicant's statement: The applicant stated thatthe duty free Import Authorization could not be utilized and expired due to reverse migration of labour, restrictions of peoples movement and social distancing guidelines in place, disruption in supply chain movements etc. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No.52 **M/s. Rama Exports, Mumbai**

F.No.HQRPRCAPPLY000003800AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of 6 DFIA No.(1) 0310829979 dated 28.06.2019, (2) 0310839125 dated 26.10.2020, (3) 0310839541 dated 13.11.2021, (4) 0310839062 dated 22.10.2020, (5) 0310838034 dated 01.09.2020 and (6) 0310838697 dated 05.10.2020.

Applicant's statement: The applicant stated that the duty free Import Authorization could not be utilized and expired due to reverse migration of labour, restrictions of peoples movement and social distancing guidelines in place, disruption in supply chain movements etc. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 53 M/s. Rama Exports, Mumbai

F.No.HQRPRCAPPLY00003799AM23

Meeting No.26AM24 held on17.01.2024

Subject: Revalidation of 6 DFIA No.(i) 0310838320 dated 16.09.2020, (ii) 0310838326 dated 16.09.2020, (iii) 0310839069 dated 22.10.2020, (iv) 0310834907 dated 17.02.2020, (v) 0310838967 dated 19.010.2020 & (vi) 0310837994 dated 31.08.2020.

Applicant's statement: The applicant stated the Duty Free Import Authorization could not be utilized and expired due to reverse migration of labour, restrictions of peoples movement and social distancing guidelines in place, disruption in supply chain movements etc. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No.54 M/s. Global Mercantile Pvt. Ltd., Kolkata

F.No.HQRPRCAPPLY00003979AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of 2 DFIA No.0310837568 dated 07.08.2020 & No.0310837893 dated 26.08.2020

Applicant's statement: The applicant stated that theyhave being the Transferee of the DFIA License were unable to utilize the license due to impact of covid 19 which affected worldwide and even after easing the restrictions by central and state government. They were unable to source their goods from international suppliers due to prolonged disruptions in supply chain movements.Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No.55 M/s. Jash Mercantile LLP, Mumbai

F.No.HQRPRCAPPLY00003809AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of 7 DFIA No.(i) 0310835231 dated 05.03.2020, (ii) 0310824205 dated 04.10.2018, (iii) 0311006923 dated 14.09.2019, (iv) 0310829894 dated 25.06.2019, (v) 0310831149 dated 21.08.2019, (vi) 0310831148 dated 21.08.2019 & (vii) 0310831147 dated 21.08.2019.

Applicant's statement: The applicant stated that they are duty free Import Authorization could not be utilized and expired due to sudden outbreak of corona causing supply chain disruptions sourcing of raw material shortage of labour lockdown restriction financial hardships etc. due to which they were unable to run the business operation. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No.56 M/s. Jash Mercantile LLP, Mumbai

F.No.HQRPRCAPPLY00003813AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of 6 DFIA No.(i) 0310838414 dated 22.09.2020, (ii) 0310838099 dated 04.09.2020, (iii) 0310835340 dated 09.03.2020, (iv) 0310721806 dated 23.01.2013, (v) 0810145959 dated 13.08.2019 & (vi) 0310833701 dated 26.12.2019.

Applicant's statement: The applicant stated that they are duty free Import Authorization could not be utilized and expired due to sudden outbreak of corona causing supply chain disruptions sourcing of raw material shortage of labour lockdown restriction financial hardships etc., due to which they were unable to run the business operation. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No.57 M/s. Devoir Trading Ltd., Mumbai

F.No.HQRPRCAPPLY00003869AM23

Meeting No.26AM24held on 17.01.2024

Subject: Revalidation of 3 DFIA No. (i) 0310838478 dated 25.09.2020, (ii) 0310835311 dated 09.03.2020 & (iii) 0310835310 dated 09.03.2020.

Applicant's statement: The applicant stated thattheir DFIA remained unutilized during its validity period in view of the difficulties arisen out of Covid_19 induced lockdowns announced by the Central Government as well as by various restrictions imposed by State Governments from time to time. This has impacted more particularly small and medium business organizations. The difficulties were further compounded by lesser movement of containers, high freight rates and significant increase in the cost of various raw materials and reduced manufacturing activities. Covid_19 has forced most small business to work from home. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No.58 M/s. Exide Industries Ltd., Kolkata

F.No.HQRPRCAPPLY00003822AM23

Meeting No.26AM24 held on 17.01.2024

Subject Revalidation of DFIA No. 0211000353 dated 02.03.2021

Applicant's statement: The applicant stated that License was received in correct time but the Industrial manufacturing activities not only across the country but globally as well, abruptly came to the grinding halt due to imposing LOCK DOWN and similar kinds of Restriction imposed by the Central Government and State Government as well due to outbreak of Covid -19 pandemic in the larger interest. That in the above complaining Reason and beyond any ones control our License could not be utilized. The major part of their License that is Lead and Polypropylene etc. could not be utilized / Imported at all, (since this pandemic started flattening from March 2022), which is reflected as per Debit sheet.Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 59 M/s. Usha International, Mumbai

F.No.HQRPRCAPPLY00003811AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of 2 DFIA No. 0311006698 dated 03.09.2021 & 0811002406 dated 25.08.2021.

Applicant's statement: The applicant stated that they are the transferee of the DFIA scripts they could not complete import due to chine was in lock down and they could not able to get the material. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 60 M/s. Shivam Exports, Thane

F.No.HQRPRCAPPLY00003815AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of 4 DFIA No.(1) 0310734611 dated 03.02.2020,

(2) 0310834614 dated 03.02.2020, (3) 0310834613 dated 03.02.2020 and (4) 0310835198 dated 04.03.2020.

Applicant's statement: The applicant stated that their DFIAs remained unutilized during its validity period in view of the difficulties arisen out of Covid_19 induced lockdowns announced by the Central Government as well as by various restrictions imposed by State Governments from time to time. This has impacted more particularly small and medium business organizations. The difficulties were further compounded by lesser movement of containers, high freight rates and significant increase in the cost of various raw materials and reduced manufacturing activities. Covid_19 has forced most small business to work from home. It is kindly submitted all these months, They are under the genuine belief that DGFT would consider this request for providing one time relief to all Exporters who has suffered financially due to covid induced difficulties, as it was done for Exporters under Advance Authorisation (AA Scheme), no such relief was extended to Exporters under DFIA Scheme. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No.61 M/s. International Tractors Limited, Hoshiarpur

F.No.HQRPRCAPPLY00004592AM23

Meeting No.26AM24 held on17.01.2024

Subject: Revalidation of DFIA no. 3010083836 dated 09.03.2012, 3010081118 dated 30.11.2011, 3010079436 dated 10.10.2011, 3010082070 dated 26.12.2011, 3010080160 dated 04.11.2011, 3010084189 dated NA and 121009154 dated 28.01.2014.

Applicant's statement: The applicant stated that above mentioned Duty Free Import Authorizations (DFIAs) which could not be utilized before its expiry due to outbreak of covid 19 pandemic and were facing severe financial hardship due to their inability to avail export benefits. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 62 **M/s. Globe Textiles (India) Limited, Ahmadabad**

F.No.HQRPRCAPPLY00004680AM23

Meeting No.26AM24 held on17.01.2024

Subject: Revalidation of DFIA no. 0811004337 dated 08.03.2022, 0811004338 dated 08.03.2022 and 0811004469 dated 24.03.2022.

Applicant's statement: The applicant stated that due to the purely human error at the time of Transferable DFIA they have enter the Import HSN code is 54076190 instead of 54075290. After received of online Licenses they come to know the regarding the wrong HSN code in Import Item and immediately surrender all DFIA License to the Local RA for amend the Import HSN code is 54075290 instead of 54076190 in the month of May 2022. After continuously follow up with Local RA they cannot change it and inform to them for raise the ticket for the same issue. They have raise the tickets 2 times and constantly follow up with Help Desk Delhi, but the HSN code is not change and meantime all the DFIA Licenses are expire without utilize it. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant/ EGTF Division)

Case No.63 **M/s. Globe Textiles (India) Limited, Ahmadabad**

F.No.HQRPRCAPPLY00004679AM23

Meeting No.26AM24 held on17.01.2024

Subject: Revalidation of DFIA no. 0811003375 dated 09.12.2021

Applicant's statement: The applicant stated that at the time of Transferable DFIA application No 08AS07635224AM22 dated 16th November 2021 they have enter the Import Quantity is 107237.76 Sq. Meters and the same application is submitted to the DGFT Portal for the

Transferable DFIA License. They have received online Transferable License No 0811003375 dt 09.12.2021, but after checking of the data they are comes to know that the Import quantity is showing 10237.76 Sq. Meters instead of 107237.76 Sq. meters. After raise the 3 Tickets and after the follow up with Local RA , mail to Help desk the License is expired without utilize. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant/ EGTF Division)

Case No.64 M/s. Globe Textiles (India) Ltd., Ahmadabad

F.No.HQRPRCAPPLY00004677AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA no. 0810133121 dated 26.08.2014

Applicant Statement: The applicant stated that due to the technical problem in site server they have not able to do the online application for DFIA Transferable for a long time. Sent a mail to concern department for solve the problem. After solve the problem by team they have submit the DFIA file for Transferable license but meanwhile the period of 18 months as per the policy is finish.The same file is return by Local RA. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 65 M/s. Globe Textile (India) Limited, Ahmedabad

F.No.HQRPRCAPPLY004678AM23

Meeting No.26AM24 held on17.01.2024

Subject: Revalidation of DFIA no. 0811004332 dated 08.03.2022, 0811004333 dated 08.03.2022 & 0811004335 dated 08.03.2022.

Applicant Statement: The applicant stated that due to the purely human error at the time of Transferable DFIA they have enter the Import HSN code is 54076190 instead of 54075290. After received of online Licenses they come to know the regarding the wrong HSN code in Import Item and immediately surrender all DFIA License to the Local RA for amend the Import HSN code is 54075290 instead of 54076190 in the month of May 2022. After continuously follow up with Local RA they cannot change it and inform to them for raise the ticket for the same issue. They have raise the tickets 2 times and constantly follow up with Help Desk Delhi, but the HSN code is not change and meantime all the DFIA Licenses are expire without utilize it. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant/ EGTF Division)

Case No. 66 **M/s. Maxim Tubes Company Pvt. Ltd., Chhatral**

F.No.HQRPRCAPPLY004676AM23

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA no.0811002616 dated 17.09.2021.

Applicant Statement: The applicant stated that due to covid 19 has played havoc on all aspects of life throughout world, including Indian industry. They normally import raw materials and export the same after manufacturing the final product. However, with a view to have flexibility for utilization of their export claim, depending upon the subsequent scenario, they apply and take DFIA which is expired now. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 67 **M/s. K.S. Enterprise, Indore**

F.No.HQRPRCAPPLY0000518AM24

Meeting No.26AM24 held on 17.01.2024

Subject: Revalidation of DFIA no. 0810134311 dated 15.01.2015

Applicant Statement: The applicant stated that they are transferees of the DFIA Nos. 0810134311 dated 12.01.2015 originally issued to M/s. Asian Mills Pvt. Ltd against Export of Black Pipes ,ERW / FFIW extremely black painted papers. The DFIA was transferred on 06.11.2015, with validity only till 11.07.2016. During the intervening period, they are facing acute financial crunches compounded by the raising prices in raw material. Hence they are requesting to allow six months revalidation against subject DFIA.

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

(Action: Applicant)

Case No. 68 **M/s. Phoenix Impex, Mumbai**

F.No.HQRPRCAPPLY0003848AM23

Meeting No.26AM24held on 17.01.2024

Subject: Revalidation of DFIA no. 0310837230 dated 16.07.2020.

Applicant Statement: The applicant stated that theirDFIA remained unutilized during its validity period in view of the difficulties arisen out of Covid_19 induced lockdowns announced by the Central Government as well as by various restrictions imposed by State Governments from time to time. This has impacted more particularly small and medium business organizations. The difficulties were further compounded by lesser movement of containers, high freight rates and significant increase in the cost of various raw materials and reduced manufacturing activities. Covid_19 has forced most small business to work from home. They were under the genuine belief that DGFT would consider this request for providing one time relief to all Exporters who has suffered financially due to covid induced difficulties, as it was done for Exporters under Advance Authorisation (AA Scheme), no such relief was extended to Exporters under DFIA Scheme. Hence they are requesting to allow six month revalidation against subject DFIA.

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

Accordingly, the Committee decided to reject the request.

(Action: Applicant)

Case No. 69 M/s. Arcelormittal Nippon Steel India Ltd., Mumbai.

F.No.HQRPRCAPPLY00006134AM24

Meeting No.26AM24 held on 17.01.2024

Subject: To grant the permission to dispose of the obsolete capital goods imported for setting up the Coke Oven Plant (COP) imported under 3 Annual EPCG Authorizations Nos. 5230008515 dated 24.03.2011, 5230009887 dated 27.12.2011 and 5230010846 dated 26.10.2012. in accordance with para 5.05 of FTP 2023 pertaining to cases under IBC and issuance of EODC.

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

Decision: The Committee examined the submission made by the applicant and discussed the matter at length and decided to defer the case for want of complete documents and detailed report.

(Action: Applicant)