MINUTES OF 7th MEETING OF AM-23 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI S.B.S. REDDY, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 3.30 PM ON 14.10.2022 AND 17.10.2022

Seventh Meeting for AM-23 of the EPCG Committee was held at 3.30 PM on 14.10.2022 and 17.10.2022 under the chairmanship of Shri S.B.S. Reddy, Additional Director General of Foreign Trade through Video Conferencing. Following officers attended the meeting:-

i. Shri Chandan Kumar, OSD, Department of Revenue
ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT
iii. Shri Sanjeev Kumar Kala, Deputy Director General of Foreign Trade, DGFT
iv. Shri Satish Kumar Oza, Foreign Trade Development Officer, DGFT

2. Minutes of the last Meeting were confirmed. Thereafter, the Committee deliberated upon all the cases and following decisions were taken:-

Sl. No.	Name of the Firm	Case No.
1.	Kals Breweries Pvt. Ltd., Chennai	**1 to 8**
2.	Vikas Spool Private Limited, New Delhi	**9**
3.	Semco Security Imaging Private Limited, Bangalore	**10**
4.	Chandra Polyplast Pvt. Ltd., Aurangabad	**11**
5.	Zazsons Exports Limited and Z Square Mall 18/51/AM-21/P-5	**12**
6.	Travancore Titanium Products Ltd, Trivandrum	**13**
7.	Haploos Printing House., Delhi	**14**
8.	Cosmo Print Solutions Pvt. Ltd., Noida	**15**
9.	Aggarwal Pack Products, Meerut	**16**

10.	Aggarwal Printers and Laminators, Meerut	**17**
11.	Gunika Yarns, Panipat	**18**
12.	Reliance Industries Limited, Mumbai	**19 to 37**
13.	Autotech Non-Wovens Private Limited, Surat	**38 to 39**
14.	SMP Textiles Mills Pvt. Ltd, Tamil Nadu	**40**
15.	Paul Resorts & Hotels Private Limited, Bangalore	**41**
16.	MI Industries (India) Pvt. Ltd., New Delhi	**42**
17.	Saraswati Plastotech India Private Limited, Jammu	**43**
18.	Eicher Motors Ltd., Chennai	**44**
19.	Spectrum printers, Mumbai	**45**
20.	Spectrum printers, Mumbai	**46**
21.	DMAS Textile Mills	**47**
22.	Dicitex Home Furnishings Private Limited	**48 to 50**
23.	Gala Brush Limited	**51**
24.	Markap Resources Pvt. Ltd, New Delhi	**52**

41.	Arcelormittal Nippon Steel Indian Ltd., Mumbai	**70**
42.	Sameta Metal Pro Pvt. Ltd. Chennai	**71**
43.	Lifelong Meditech Pvt. Ltd, Gurgaon	**72**
44.	Dhingra Export House, Delhi	**73**
45.	Valeo India Private Limited, Chennai	**74**
46.	Jai Mata Dee Dal Mill, Patna	**75**
47.	Senthilnathan Spinning Mills Private Limited, Tamil Nadu	**76**
48.	Kalpataru Exports, Gujarat	**77**
49.	Vitane Biologics Pvt. Ltd, Mumbai	**78 to 81**
50.	Veer Gems, Surat	**82**
51.	India Binding House, Noida	**83**
52.	Lily Hotels Pvt. Ltd., Kolkata	**84**
53.	Senior India Pvt. Ltd., New Delhi	**85**
54.	Amol Associates, Pune	**86**

72.	GCC Hotels Pvt. Ltd., Thane	**106**
73.	A. B. Rolling Mills Pvt. Ltd., Valsad (Gujarat)	**107**
74.	Rajyog Minerals Private Limited, Gurgaon	**108**
75.	Kismat Textiles Mills, Kolhapur	**109**
76.	Walmark Meditech Private Limited, Nagpur	**110**
77.	VRS Leathers Private Limited, Chennai	**111**
78.	Shree Balaji Rice and General Mills, Fazilka Punjab	**112**
79.	Tej Ram Dharam Paul, New Delhi	**113**
80.	Priyanshi Textiles Private Limited, Surat	**114**
81.	Sri Shandar Snacks Private Limited, Nainital	**115**
82.	R.S. Graphics, Chennai	**116**
83.	Kineco Kaman Composites India Pvt. Ltd., Bardez (Goa)	**117**
84.	Morganite Crucible (India) Ltd., Aurangabad (M.H.)	**118**
85.	Ramtex Exports, Ludhiana	**119**
86.	N. D. Woollen Mills, Amritsar	**120**

87.	Navratan Pipe And Profile Limited, New Delhi	**121**
88.	Sumangal Handlooms, Surat	**122**
89.	Sugosa Cottons Pvt. Ltd, Maharashtra	**123**
90.	Rucha Weaving, Maharashtra	**124**
91.	Yukta Textile, Maharashtra	**125**
92.	Tiger Camp Private limited, New Delhi	**126**
93.	J P M Automobiles Ltd., Delhi	**127**
94.	Anutone Acostics Limited, Bangalore	**128**
95.	Lambodhara Textiles Ltd., Coimbatore	**129**
96.	Park Leather Company, Kolkata	**130**
97.	Balaji Chawal Mills Pvt. Ltd., Lucknow	**131**
98.	Kkalpana Industries (India) Ltd	**132**
99.	Sun Fabrics, Jamalpur, West Bengal	**133**
100.	Krishna Landi Renzo India Private Limited, Gurugaon	**134**
101.	Salasar Textile, Maharashtra	**135**
102.	Kincaid Agri Projects Pvt. Ltd., Delhi	**136**
103.	Four Star International Ltd., Gopalpur, Kolkata	**137**

104.	Four Star International Ltd., Gopalpur, Kolkata	**138**
105.	R.G.I. Meditech Private Limited, Agra	**139**
106.	Sanil Tex Private Limited, Mumbai	**140**
107.	Yamuna Enterprises, Mumbai	**141**
108.	Palm Grove Beach Hotels Private Limited, Mumbai	**142**
109.	Palm Grove Beach Hotels Private Limited, Mumbai	**143**
110.	Bellco Industries , Tirunelveli (Tamil Nadu)	**144**
111.	MD Packaging Industries, New Delhi	**145**
112.	Alpine Apparels Pvt. Ltd., Faridabad	**146**
113.	Paramount Garments, Faridabad	**147**
114.	Outshiny Bags, Bangalore	**148**
115.	V.S. Sujansi Textiles Private Limited	**149**

Case No- 1.Kals Breweries Pvt. Ltd., Chennai
F.No- HQREPCGPRAPP00330220AM22

Subject: Requests against EPCG Authorization No. 0430010690 dated 04.01.2012 under 03% Concessional duty :

i. Extension of EOP in respect of EPCG Authorization.
ii. Inclusion of Additional export products such as Whiskey, Brandy, Rum, Gin and Vodka against above EPCG Authorization.
iii. Fulfillment of Export Obligation by the Group Companies including KALS Distilleries Private Limited, KALS Distilleries Carnataka Pvt. Ltd., & KALS Beverages Pvt. Ltd. against above EPCG Authorization

The matter was examined by EPCG Committee in its meeting dated 09.03.2022 wherein it was decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorization or after issuance of EPCG authorization and defer the case for want of above information.

2. The firm vide e-mail dated 04.04.2022 has submitted documentary evidence as per decision of EPCG Committee meeting held on 09.03.2022 in respect of 2nd and 3 rd request. The firm has stated that the State Government allowed exports from 25.10.2017 onwards. In this regard, the firm has submitted copy of Order No. G.O.(Ms.) No. 31 dated 26.10.2017 issued by Home, Prohibition and Excise (III) Department, Chennai wherein " the government have accepted the proposal of the Commissioner of Prohibition and Excise and decided to amend the said Tamil Nadu Brewery Rules, 1983. Accordingly, the following Notification will be published in the Tamil Nadu Government Gazette Extraordinary, dated the 26th day of October 2017."

3. M/s KALS Breweries Pvt. Ltd vide their letter dated 30.03.2022 at Point No.3 has submitted that Authorization No. 0430010690 dated 04.01.2012 was obtained during AM12 and was issued prior to the Ban/Restrictions imposed by the Government of Tamil Nadu during 2013 vide G.O. No. 5 dated 22.02.2013 of the Department of Prohibition and Excise, Government of Tamil Nadu.

4. The representative of the firm appeared before the EPCG Committee to explain their case. It was informed that they have also submitted additional submissions in support of their request.

Decision: The Committee heard the submissions of the representative of the firm and decided to defer the case for the next EPCG Committee Meeting for further examination.

Case No- 2. Kals Breweries Pvt. Ltd., Chennai
F.No-HQREPCGPRAPP00330215AM22

Subject: Requests against EPCG Authorization No. 0430010008 dated 24.06.2011 under 03% Concessional duty:

i. Extension of EOP in respect of EPCG Authorization.
ii. Inclusion of Additional export products such as Whiskey, Brandy, Rum, Gin and Vodka against above EPCG Authorization.
iii. Fulfillment of Export Obligation by the Group Companies including KALS Distilleries Private Limited, KALS Distilleries Carnataka Pvt. Ltd., & KALS Beverages Pvt. Ltd. against above EPCG Authorization

The matter was examined by EPCG Committee in its meeting dated 09.03.2022 wherein it was decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorization or after issuance of EPCG authorization and defer the case for want of above information.

2. The firm vide e-mail dated 04.04.2022 has submitted documentary evidence as per decision of EPCG Committee meeting heldon 09.03.2022 in respect of 2nd and 3 rd request. The firm has stated that the State Government allowed exports from 25.10.2017 onwards. In this regard, the firm has submitted copy of Order No. G.O.(Ms.) No. 31 dated 26.10.2017 issued by Home, Prohibition and Excise (III) Department, Chennai wherein " the government have accepted the proposal of the Commissioner of Prohibition and Excise and decided to amend the

said Tamil Nadu Brewery Rules, 1983. Accordingly, the following Notification will be published in the Tamil Nadu Government Gazette Extraordinary, dated the 26th day of October 2017."

3. M/s KALS Breweries Pvt. Ltd vide their letter dated 30.03.2022 at Point No.3 has submitted that Authorization No. 0430010008 dated 24.06.2011 was obtained during AM12 and was issued prior to the Ban/Restrictions imposed by the Government of Tamil Nadu during 2013 vide G.O. No. 5 dated 22.02.2013 of the Department of Prohibition and Excise, Government of Tamil Nadu.

4. The representative of the firm appeared before the EPCG Committee to explain their case. It was informed that they have also submitted additional submissions in support of their request.

Decision: The Committee heard the submissions of the representative of the firm and decided to defer the case for the next EPCG Committee Meeting for further examination.

Case No-3. Kals Breweries Pvt. Ltd., Chennai
F.No- HQREPCGPRAPP00330216AM22

Subject : Requests against EPCG Authorization No. 0430010212 dated 19.08.2011 under 03% Concessional duty :

i. Extension of EOP in respect of EPCG Authorization.
ii. Inclusion of Additional export products such as Whiskey, Brandy, Rum, Gin and Vodka against above EPCG Authorization.
iii. Fulfillment of Export Obligation by the Group Companies including KALS Distilleries Private Limited, KALS Distilleries Carnataka Pvt. Ltd., & KALS Beverages Pvt. Ltd. against above EPCG Authorization

The matter was examined by EPCG Committee in its meeting dated 09.03.2022 wherein it was decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorization or after issuance of EPCG authorization and defer the case for want of above information.

2. M/s KALS Breweries Pvt. Ltd vide their letter dated 30.03.2022 at Point No. 3 has submitted that Authorization No. 0430010212 dated 19.08.2011 was obtained during AM12 and was issued prior to the Ban/Restrictions imposed by the Government of Tamil Nadu during 2013 vide G.O. No. 5 dated 22.02.2013 of the Department of Prohibition and Excise, Government of Tamil Nadu.

3. The firm vide e-mail dated 04.04.2022 has submitted documentary evidence as per decision of EPCG Committee meeting heldon 09.03.2022 in respect of 2nd and 3 rd request. The firm has stated that the State Government allowed exports from 25.10.2017 onwards. In this regard, the firm has submitted copy of Order No. G.O.(Ms.) No. 31 dated 26.10.2017 issued by Home, Prohibition and Excise (III) Department, Chennai wherein " the government have accepted the proposal of the Commissioner of Prohibition and Excise and decided to amend the said Tamil Nadu Brewery Rules, 1983. Accordingly, the following Notification will be published in the Tamil Nadu Government Gazette Extraordinary, dated the 26th day of October 2017."

4. The representative of the firm appeared before the EPCG Committee to explain their case. It was informed that they have also submitted additional submissions in support of their request.

Decision: The Committee heard the submissions of the representative of the firm and decided to defer the case for the next EPCG Committee Meeting for further examination.

Case No-4 Kals Breweries Pvt. Ltd., Chennai
F.No- HQREPCGPRAPP00330217AM22

Subject: Requests against EPCG Authorization No. 0430010213 dated19.08.2011 under 03% Concessional duty :

i. Extension of EOP in respect of EPCG Authorization.
ii. Inclusion of Additional export products such as Whiskey,Brandy, Rum, Gin and Vodka against above EPCG Authorization.
iii. Fulfillment of Export Obligation by the Group Companies including KALS Distilleries Private Limited, KALS Distilleries Carnataka Pvt. Ltd., & KALS Beverages Pvt. Ltd. against above EPCG Authorization

The matter was examined by EPCG Committee in its meeting dated 09.03.2022 wherein it was decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorization or after issuance of EPCG authorization and defer the case for want of above information.

2. M/s KALS Breweries Pvt. Ltd vide their letter dated 30.03.2022 at Point No. 3 has submitted that Authorization No. 0430010213 dated 19.08.2011 was obtained during AM12 and was issued prior to the Ban/Restrictions imposed by the Government of Tamil Nadu during 2013 vide G.O. No. 5 dated 22.02.2013 of the Department of Prohibition and Excise, Government of Tamil Nadu.

3. The firm vide e-mail dated 04.04.2022 has submitted documentary evidence as per decision of EPCG Committee meeting held on 09.03.2022 in respect of 2nd and 3 rd request. The firm has stated that the State Government allowed exports from 25.10.2017 onwards. In this regard, the firm has submitted copy of Order No. G.O.(Ms.) No. 31 dated 26.10.2017 issued by Home, Prohibition and Excise (III) Department, Chennai wherein " the government have accepted the proposal of the Commissioner of Prohibition and Excise and decided to amend the said Tamil Nadu Brewery Rules, 1983. Accordingly, the following Notification will be published in the Tamil Nadu Government Gazette Extraordinary, dated the 26th day of October 2017."

4. The representative of the firm appeared before the EPCG Committee to explain their case. It was informed that they have also submitted additional submissions in support of their request.

Decision: The Committee heard the submissions of the representative of the firm and decided to defer the case for the next EPCG Committee Meeting for further examination.

Case No- 5. Kals Breweries Pvt. Ltd., Chennai
F.No-HQREPCGPRAPP00330219AM22

Subject: Requests against EPCG Authorization No. 0430010334 dated 27.09.2011 under 03% Concessional duty :

i. Extension of EOP in respect of EPCG Authorization.
ii. Inclusion of Additional export products such as Whiskey,Brandy, Rum, Gin and Vodka against above EPCG Authorization.
iii. Fulfillment of Export Obligation by the Group Companies including KALS Distilleries Private Limited, KALS Distilleries Carnataka Pvt. Ltd., & KALS Beverages Pvt. Ltd. against above EPCG Authorization

The matter was examined by EPCG Committee in its meeting dated 09.03.2022 wherein it was decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorization or after issuance of EPCG authorization and defer the case for want of above information.

2. M/s KALS Breweries Pvt. Ltd vide their letter dated 30.03.2022 at Point No. 3 has submitted that Authorization No. 0430010334 dated 27.09.2011 was obtained during AM12 and was issued prior to the Ban/Restrictions imposed by the Government of Tamil Nadu during 2013 vide G.O. No. 5 dated 22.02.2013 of the Department of Prohibition and Excise, Government of Tamil Nadu.

3. The firm vide e-mail dated 04.04.2022 has submitted documentary evidence as per decision of EPCG Committee meeting heldon 09.03.2022 in respect of 2nd and 3 rd request. The firm has stated that the State Government allowed exports from 25.10.2017 onwards. In this regard, the firm has submitted copy of Order No. G.O.(Ms.) No. 31 dated 26.10.2017 issued by Home, Prohibition and Excise (III) Department, Chennai wherein " the government have accepted the proposal of the Commissioner of Prohibition and Excise and decided to amend the said Tamil Nadu Brewery Rules, 1983. Accordingly, the following Notification will be published in the Tamil Nadu Government Gazette Extraordinary, dated the 26th day of October 2017."

4. The representative of the firm appeared before the EPCG Committee to explain their case. It was informed that they have also submitted additional submissions in support of their request.

Decision: The Committee heard the submissions of the representative of the firm and decided to defer the case for the next EPCG Committee Meeting for further examination.

Case No-6 . Kals Breweries Pvt. Ltd., Chennai
F.No- HQREPCGPRAPP00330079AM22

Subject: Requests against EPCG Authorization No. 0430010205 dated18.08.2011 under 03% Concessional duty :

i. Extension of EOP in respect of EPCG Authorization.
ii. Inclusion of Additional export products such as Whiskey,Brandy, Rum, Gin and Vodka against above EPCG Authorization.
iii. Fulfillment of Export Obligation by the Group Companies including KALS Distilleries Private Limited, KALS Distilleries Carnataka Pvt. Ltd., & KALS Beverages Pvt. Ltd. against above EPCG Authorization

The matter was examined by EPCG Committee in its meeting dated 09.03.2022 wherein it was decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorization or after issuance of EPCG authorization and defer the case for want of above information.

2. M/s KALS Breweries Pvt. Ltd vide their letter dated 30.03.2022 at Point No. 3 has submitted that Authorization 0430010205 dated 18.08.2011 was obtained during AM12 and was issued prior to the Ban/Restrictions imposed by the Government of Tamil Nadu during 2013 vide G.O. No. 5 dated 22.02.2013 of the Department of Prohibition and Excise, Government of Tamil Nadu.

3. The firm vide e-mail dated 04.04.2022 has submitted documentary evidence as per decision of EPCG Committee meeting heldon 09.03.2022 in respect of 2nd and 3 rd request. The firm has stated that the State Government allowed exports from 25.10.2017 onwards. In this regard, the firm has submitted copy of Order No. G.O.(Ms.) No. 31 dated 26.10.2017 issued by Home, Prohibition and Excise (III) Department, Chennai wherein " the government have accepted the proposal of the Commissioner of Prohibition and Excise and decided to amend the said Tamil Nadu Brewery Rules, 1983. Accordingly, the following Notification will be published in the Tamil Nadu Government Gazette Extraordinary, dated the 26th day of October 2017."

4. The representative of the firm appeared before the EPCG Committee to explain their case. It was informed that they have also submitted additional submissions in support of their request.

Decision: The Committee heard the submissions of the representative of the firm and decided to defer the case for the next EPCG Committee Meeting for further examination.

Case No- 7. Kals Breweries Pvt. Ltd., Chennai
F.No- HQREPCGPRAPP00330234AM22

Subject: Requests against EPCG Authorization No. 0430012415 dated 08.05.2013 under 03% Concessional duty :

i. Extension of EOP in respect of EPCG Authorization.
ii. Inclusion of Additional export products such as Whiskey,Brandy, Rum, Gin

and Vodka against above EPCG Authorization.

iii. Fulfillment of Export Obligation by the Group Companies including KALS Distilleries Private Limited, KALS Distilleries Carnataka Pvt. Ltd., & KALS Beverages Pvt. Ltd. against above EPCG Authorization

The matter was examined by EPCG Committee in its meeting dated 09.03.2022 wherein it was decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorization or after issuance of EPCG authorization and defer the case for want of above information.

2. M/s KALS Breweries Pvt. Ltd vide their letter dated 30.03.2022 at Point No. 3 has submitted that Authorization 0430012415 dated 08.05.2013 was obtained during AM12 and was issued prior to the Ban/Restrictions imposed by the Government of Tamil Nadu during 2013 vide G.O. No. 5 dated 22.02.2013 of the Department of Prohibition and Excise, Government of Tamil Nadu.

3. The firm vide e-mail dated 04.04.2022 has submitted documentary evidence as per decision of EPCG Committee meeting heldon 09.03.2022 in respect of 2nd and 3 rd request. The firm has stated that the State Government allowed exports from 25.10.2017 onwards. In this regard, the firm has submitted copy of Order No. G.O.(Ms.) No. 31 dated 26.10.2017 issued by Home, Prohibition and Excise (III) Department, Chennai wherein " the government have accepted the proposal of the Commissioner of Prohibition and Excise and decided to amend the said Tamil Nadu Brewery Rules, 1983. Accordingly, the following Notification will be published in the Tamil Nadu Government Gazette Extraordinary, dated the 26th day of October 2017."

4. The representative of the firm appeared before the EPCG Committee to explain their case. It was informed that they have also submitted additional submissions in support of their request.

Decision: The Committee heard the submissions of the representative of the firm and decided to defer the case for the next EPCG Committee Meeting for further examination.

Case No- 8. Kals Breweries Pvt. Ltd., Chennai
F.No- HQREPCGPRAPP00330218AM22

Subject: Requests against EPCG Authorization No. 0430010330 dated23.09.2011 under 03% Concessional duty:

i. Extension of EOP in respect of EPCG Authorization.

ii. Inclusion of Additional export products such as Whiskey,Brandy, Rum, Gin and Vodka against above EPCG Authorization.

iii. Fulfillment of Export Obligation by the Group Companies including KALS Distilleries Private Limited, KALS Distilleries Carnataka Pvt. Ltd., & KALS Beverages Pvt. Ltd. against above EPCG Authorization

The matter was examined by EPCG Committee in its meeting dated 09.03.2022 wherein it was decided to ask party clarification along with documentary evidence whether, export restriction/ban was imposed prior to issuance of EPCG authorization or after issuance of EPCG authorization and defer the case for want of above information.

2. M/s KALS Breweries Pvt. Ltd vide their letter dated 30.03.2022 at Point No. 3 has submitted that Authorization No. 0430010330 dated 23.09.2011 was obtained during AM12 and was issued prior to the Ban/Restrictions imposed by the Government of Tamil Nadu during 2013 vide G.O. No. 5 dated 22.02.2013 of the Department of Prohibition and Excise, Government of Tamil Nadu.

3. The firm vide e-mail dated 04.04.2022 has submitted documentary evidence as per decision of EPCG Committee meeting heldon 09.03.2022 in respect of 2nd and 3 rd request. The firm has stated that the State Government allowed exports from 25.10.2017 onwards. In this regard, the firm has submitted copy of Order No. G.O.(Ms.) No. 31 dated 26.10.2017 issued by Home, Prohibition and Excise (III) Department, Chennai wherein " the government have accepted the proposal of the Commissioner of Prohibition and Excise and decided to amend the said Tamil Nadu Brewery Rules, 1983. Accordingly, the following Notification will be published in the Tamil Nadu Government Gazette Extraordinary, dated the 26th day of October 2017."

4. The representative of the firm appeared before the EPCG Committee to explain their case. It was informed that they have also submitted additional submissions in support of their request.

Decision: The Committee heard the submissions of the representative of the firm and decided to defer the case for the next EPCG Committee Meeting for further examination.

Case No- 9. Vikas Spool Private Limited, New Delhi
F.No- HQRPRCAPPLY00274521AM22

Subject : Request for Condonation of procedural lapse of not mentioning EPCG Authorization No. on ARE-3 Forms for Deemed exports made against supply invoices to 100% EOU under category 8.2(b) of FTP in respect of EPCG Authorization No. 0530154387 dated 28.12.2010 under 0% Concessional Duty.

The firm has stated that they have fulfilled 75% Specific EO and 100% AEO within 3 years and have made supplies to 100% EOU under deemed exports category.

The firm further stated that on ARE-3 Forms for supplies they could not mention EPCG Authorization No. through oversight. The firm also stated that they have not obtained any other EPCG Authorization except this one and the mentioned ARE-3 Forms have not been considered by RA towards discharge of EO against any other EPCG Authorization.

Decision: The Committee heard the submissions of the representative of the firm.

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 to allow condonation of procedural lapse of non mentioning of EPCG Authorization Number on ARE-3 Forms for Deemed Exports made against supply invoices to 100% EOU.

This has the approval of DG, DGFT.

Case No-10: Semco Security Imaging Private Limited, Bangalore
F.No : HQREPCGPRAPP00380194AM22

Subject : Request for condonation and permission to re-export Capital goods imported under EPCG Scheme for replacement/rectification in respect of EPCG Authorization No. 0730015597 dated 23.06.2016 under 0% Concessional Duty.

The firm has stated that they had imported 22 Sets of Electronic Image Engraving Security System EIE under the EPCG scheme for engraving logos and photos on High security Certificates to meet the demand from Qatar, Kenya and Madagascar for their secure documentation and University Diplomas / Certificates. The firm further stated that on receipt of these machines in Bangalore, the Service Engineers from their Supplier had erected and installed the machines.

As per Installation Certificate issued by Chartered Engineer enclosed by the firm, machinery was installed at the firm's premises on 10.08.2016 with BOE No. 5986192 dated 14.07.2016 but it could not carry out the operations as per their specifications and requirements and despite many communications and follow-ups the supplier had failed to rectify the defect in time. The firm has further stated that the rectification of machines got further delayed due to Covid-19 pandemic and its restrictions wherein the firm also lost export orders due to a delay in the supply. The firm also stated that due to the deferment of action from the supplier and Covid-19 pandemic, they could not re-export the machines in the permissible period as per EPCG scheme.

Decision: The Committee heard the submissions of the representative of the firm. After due deliberation, the Committee decided to defer the case to call for copies of the requisite documents i.e. passport entries of service engineers from the supplier who visited for repairs, communications follow up e-mails, bill of import and other necessary communications in regard to rectification of subject machinery.

Case No- 11. Chandra Polyplast Pvt. Ltd., Aurangabad
F.No- 01/36/218/32/AM-21/EPCG and HQREPCGPRAPP00000325AM23

Subject: P-CG-0110918 dated 11.08.1999 Review of decision taken in the EPCG Committee Meeting dated 11.09.2020. Conversion of FOB value of EO based on duty saved amount instead of CIF value in terms of Notification no. 28 dated 28-1-2004.

The firm has requested for review application of conversion of CIF value into Duty Saved Amount in respect of EPCG license no. P-CG-01109118 Dated 11.08.1999. The firm has stated that the committee considered their case in its meeting no. 14th dated 30.03.2022 and after approving partial request, rejected other request, stating that "The EO period is not valid on the date of request. The committee is not recommending the case of conversion of EPCG authorization to Duty Saved Amount. The firm has made following submission:

i. The request for the said relaxation was made before the EPCG Committee simply because the license was not valid on the date of export as the committee is empowered to relax the procedure/ Policy in case of genuine hardship.

ii. As the said relaxation is based on a bonafide and genuine ground, the request for the said relaxation has complete merit.

iii. There are several instances when the Honorable committee has considered the request for such a relaxation in the past. Some examples are cited for the sake of convenience of the committee. The case against EPCG Lic No. CG/2156099 dated 19.12.1996, and EPCG Lic No. 0330000677 dated 06.11.2000, 0330001131 dated 01.06.2001, & 0330002501 dated 05.09.2002, of M/s Sanghi Industries Ltd, New Delhi, and M/s Shirpur Gold Refinery ltd. Dhule (last three cases) in its meeting held on 04.05.2011 on 11: 00 AM at Serial no. 15and 24.08.2011 on 11 AM at Serial no. 19 respectively.

In view of the above, the firm has stated that their case has complete merit for consideration of the relaxation regarding permission to convert EO based on duty saved amount instead of CIF value, in terms of the Notification No. 28.01.2004.

The representative of the firm appeared before the EPCG Committee and the Committee heard the submissions of the representative of the firm.

Decision: The Committee went through the statements made by the representative of the firm and decided to defer the case for further examination.

Case No- 12. Zazsons Exports Limited and Z Square Mall, Kanpur.
F.No- 18/51/AM-21/P-5

Subject: Request for Review of Committee decision taken in 5th EPCG Committee Meeting held on 29.09.2021- Clarification about nexus of Capital Goods in respect of 5 EPCG Authorization Nos. 0630001620 dated 05.12.2008, 0630001690 dated 19.02.2009, 0630001672 dated 30.01.2009, 0630001435 dated 01.07.2008 and 0630001434 dated 01.07.2008 for processing their EODC Applications.

The firm vide e-mail dated 03.09.2022 has requested for review of Committee decision taken in 5th EPCG Committee Meeting held on 29.09.2021-Clarification about nexus of Capital Goods in respect of following 5 EPCG Authorizations . The firm has submitted the following:

i. M/s. Zazsons Exports Limited and Z Square Mall are group companies operating under single IEC. In Z Square Mall, they are having pre-production/production/post-production activities. Some of the raw inputs are first brought at Z-Square Mall, after doing some cutting/initial processes, inputs are sent to Zazsons Exports Ltd., on receipt of finished product from Z-Square Mall, post-production activities such as labelling/packing/dispatch is done in Zazsons Exports Ltd.

ii. The firm has stated that due to inadvertence, the place of installation in EPCG License Nos. 0630001434 dated 01.07.2008, 0630001672 dated 30.01.2009 & 0630001690 dated 19.02.2009 was mentioned as Zazsons Exports Ltd. Jajmau, Kanpur instead of Z Square Shopping Mall, 16/113 MG Marg, The Mall, Kanpur. Subsequently, request was made to RA Kanpur by letter dated 04.11.2008 to change the factory address as Z-Square Shopping Mall Pvt. Ltd. and accordingly, subsequently installation certificates have been obtained/submitted for said address.

iii. The firm further stated that RA Kanpur team came for inspection at Z-Square Shopping Mall Pvt. Ltd. wherein inspection was conducted and all the activities/manufacturing process of leather shoes was seen by the inspection team at the manufacturing department at Z Square Mall. Also the capital goods imported under EPCG installed at Z Square Mall were inspected and verified and all the facts of nexus were established to their satisfaction. A complete video of the manufacturing process of shoes was also made during inspection by the team

iv. The firm mentioned that as in the record of RA Kanpur, the place of installation of the above capital goods is Z-Square Shopping Mall Pvt. Ltd. 16/113 MG Marg, The Mall, Kanpur, that is why the inspection team came to Z Square Mall. If the place of installation was Zazsons Exports Ltd., Jajmau Kanpur, then the team should have gone there but because the address change was already requested and subsequently in the latest issued EPCG License Nos. 0630001672 dated 30.01.2009 & 0630001690 dated 19.02.2009, the address is mentioned as Z-Square Shopping Mall Pvt. Ltd. 16/113 MG Marg, The Mall, Kanpur

v. The firm further stated that as per license, the Bill of Entry has been passed by Customs in the name of Z-Square Shopping Mall and there has been no Revenue loss to the Government or misuse of any Government scheme and if there has been any procedural lapse, the same may be condoned to regularize the case.

vi. The firm further stated that EPCG Scheme allows import of capital goods for use at Pre-Production/Production/Post-Production stage and the goods imported by them have been used at Pre-Production & Post-Production Scheme. The firm further stated that the nexus is asked at the time of issuance of license and same has been submitted to them. Escalators/elevators are not allowed to normal unit under EPCG Scheme. These are used by Mall premises where they are having additional activities of stores/packing/dispatch and small manufacturing unit and that the licenses have been granted after checking the nexus.

In view of the above the firm has requested for personal hearing to explain their case before the EPCG Committee.

Decision: The Committee deliberated upon the case and decided to defer it as the firm didn’t appear before EPCG Committee for Personal Hearing to explain their case.

Case No- 13 Travancore Titanium Products Ltd, Trivandrum
F.No- 18/07/AM-18/P-5

Subject: Review petition filed by Travancore Titanium Products Ltd (TTPL), Trivandrum in respect of 8 EPCG Authorization Nos. 5330001038 dated 22.06.2007, 5330001042 dated 11.07.2007, 5330001049 dated 02.08.2007, 5330001058 dated 30.08.2007, 5330001075 dated 31.10.2007, 5330001081 dated 17.12.2007, 5330001093 dated 11.02.2008 and 5330001099 dated 19.02.2008.

Shri Paul Antony, IAS, Additional Chief Secretary to Government of Kerala vide DO letter dated 4.4.2017 , addressed to DGFT submitted that the state public sector unit (PSU) M/s Travancore Titanium Products Ltd. (TTPL) engaged in manufacturing and marketing / export of Titanium Dioxide pigments. To comply with the Pollution control norms set by the Kerala State Pollution Control Board, TTPL imported capital goods for acid recovery plant and copperas recovery plant in 2007 under EPCG scheme. In 2008 TTPL fell into financial problems and could not complete the project. In the meanwhile, due to high, cost government of Kerala decided to abandon the Acid Recovery Plant and implement only the Copperas Recovery Plant & Neutralization plant.

Customs, Kochi vide their letter dated 20.05.2010 ordered for recovery of Rs. 17.33 crores plus interest @15 from the date of import due to non-fulfillment of EO,. On appeal, CESTAT vide order dated 05.01.2015 allowed time up to 31.12.2015 to complete the erection of all the imported equipments. The TTPL has completed only 50% of the project work till 31.12.2015 due to acute paucity of funds.

RA, Trivandrum placed the TTPL in DEL vide order dated 26.02.2014 and imposed fiscal penalty of Rs. 35 crores vide order dated 03.02.2017.

The party, vide letter dated 19.10.2017 and 6.12.2017, had forwarded a copy of Order in Appeal dated 01.09.2017 and stated that their appeal has been allowed and the appellate authority has remit back the case to the RA. The requests of the party were:

i. Waiver of Average Export Obligation.
ii. Extension in EOP till March, 2021.
iii. Extension in time for installation of capital goods.
iv. Specific exemption from the requirement of installation of machinery in respect of EPCG authorizations No.5330001038 dated 22.06.2007, No.5330001058 dated 30.08.2007, No.5330001081 dated 17.12.2007 and No.5330001093 dated 11.02.2008.
v. Removal of TTPL removed from the Denied Entity List.

The firm stated that they are a PSU established in 1946, and obtained 07 EPCG Licenses for import the capital goods. Accordingly TTPL imported equipments required for the Acid Recovery Plant and the Copperas Recovery availing concessional duty under EPCG Scheme.

i. In the year 2008, TTPL fell into serious financial problems due to hike in the price of its major raw material Sulphur and the operations of the Ti02 production plant became unviable. TTPL stopped production for a brief period and incurred huge losses. Hence TTPL could not complete the imports.

ii. In the meanwhile, the Government of Kerala appointed an Expert Committee with a view to modifying the Pollution abatement project at a lower cost and on recommendation of the

Expert Committee and the Board of Directors of TTPL proposed to abandon the Acid Recovery Plant (ARP) and implement the Copperas Recovery Plant and Neutralization Plant.

iii. The Government of Kerala, vide order dated 01/03/2011, approved TTPL's revised proposal to implement Neutralization Plant and Copperas Recovery Plant and to abandon the costly Acid Recovery Plant. Since the ARP is abandoned, to support TTPL the said Govt, order also accorded to sanction of an amount of Rs.14.63 crores plus applicable interest to meet the import duty commitments against equipments imported for ARP.

iv. Since ARP is abandoned and erection work of CRP could not complete till date due to acute paucity of funds, Dy commissioner of customs vide letter dated 20/5/2010 ordered for a recovery of a sum of Rs. 17.33 crores plus interest @15% from the date of import, being the duty forgone under EPCG scheme.

v. TTPL appealed CESTAT, Bangalore against the order and same was disposed by CESTAT on 05/01/2015, allowing time till 31st December 2015 to complete the erection of all the imported equipments. However TTPL could complete only 50% project work till 31/12/2015 due to acute paucity of funds.

vi. DGFT, Thiruvananthapuram, vide letter dated 26/05/2014, placed TTPL under Denied Entity List. (DEL).

vii. On 03/02/2017 DDGFT, Thiruvananthapuram has passed an order against Travancore Titanium Products Limited, imposing a fiscal penalty of Rs. 35,00,00,000/-.

viii. The Government of Kerala has made allocation of Rs. 26 Crores for the implementation of the Copperas Recovery Plant along with other projects.

S/Shri George Ninan, Managing Director, Sreekumaran Nair, CFOand Deepak, Company Secretary of the company appeared for interview on 24.04.2018. They have stated that their Copperas Recovery Plant (CRP) is nearing commissioning and expected to be completed by 31.12.2018. To this they had requested to extend the installation period up to 31.12.2018 and EOP extension for a further period up to March, 2021. They had stated that they have new huge export orders for Tio2 and hope that they will fulfill the required export obligation by the said extended period.

RA, Cochin vide letter dated 30.01.2020 forwarded a copy of judgment dated 16.12.2019 passed by Hon’ble High Court of Kerala in WP (C) No. 41370/2017 (U) filed by the party, directing the DGFT to consider the petition to review the decision of the EPCG Committee on 01.11.2018 and pass orders within an outer time limit of six months from the date of receipt of copy of the judgment.

The representative of the firm appeared in Personal hearing and informed that there have been various developments in the matter since the original filing of documents and firm has filed additional submissions from time to time.

The Committee heard the submissions of the representative of the firm.

Decision: The Committee went through the statements made by the applicant and noted that even after 14 to 15 years of issuance of EPCG authorization the applicant has not been able to export anything. Extension of export obligation period for such long periods is not contemplated under EPCG scheme. Therefore committee is not inclined to accept request of the applicant for further extension of Export Obligation period. Accordingly, the Committee decided to maintain the rejection of their request.

Case No- 14. Haploos Printing House., Delhi
F. No- 01/36/218/131/AM-20/EPCG

Subject:

i) Request for extension in EOP for one year after expiry of original and extended EOP i.e. beyond 6+2 years for fulfillment of balance EO against EPCG authorization no. 0530154516 dated 12.01.2011 Under 0% Concessional duty.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of their request for EOP extension from 8th to9th year and accordingly, the Committee decided to reject the request of the applicant.

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

Decision: The Committee went through the statements made by the firm and decided to call for detailed report from RA concerned. The report frm RA may also include comments if shipping bills have been accounted for other EPCG Authorization ***for fulfillment of AEO or specific EO.***

Case No- 15. Cosmo Print Solutions Pvt. Ltd., Noida
F.No- HQREPCGPRAPP00357692AM22

Subject: Request for condonation for late submission of Installation certificate against EPCG Authorization No. 0530170099 dated 19.04.2017 under 0% Concessional duty beyond 18 months.

The firm has stated they applied for redemption against above EPCG Authorization to CLA, New Delhi but CLA, New Delhi issued a D/L dated 19.08.2021 informing the applicant that the installation certificates was not submitted as per Para 5.04 of HBP and also asked the applicant to approach the EPCG Committee, DGFT for condonation delay submission of Installation Certificate. The installation certificate has been issued by a Chartered Engineer.

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

Case No-16. Aggarwal Pack Products, Meerut
F.No- HQREPCGPRAPP00331376AM22

Subject: Request for condonation for late submission of Installation certificate beyond 18 months against above EPCG Authorization no. 0530166594 dated 22.12.2015 under 0% Concessional duty.

The firm has stated that they could not submit Installation Certificate within the prescribed time period with RA due to unawareness of policy procedures. The firm stated that the Capital Good has been installed within the time period and also the Installation Certificate has been obtained within the time period.

As per Installation Certificate issued by Chartered Engineer reportedly dated as 10.01.2019 states that CG was installed at the firm's premises as on 31.01.2016 with BOE No. 3907799 dated 14.01.2016.

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

Case No- 17. Aggarwal Printers and Laminators, Meerut
F.No- HQREPCGPRAPP00331334AM22

Subject:

(i) Request for extension of 1st Block and extension of EOP for 2 years i.e. 6+2 years against above EPCG Authorization 0530164360 dated 13.02.2015 under 0% Concessional duty.

(ii) Request for condonation for late submission of Installation certificate beyond 18 months against above EPCG Authorization 0530164360 dated 13.02.2015 under 0% Concessional duty.

In respect of first request, the firm has stated that they couldn't fulfill 50% in the first block in stimulated time period due to absence of export orders and difficulties in securing export orders caused by recession and fluctuation of rates of their product in the global market. The firm has further stated that they couldn't apply to RA within the stipulated time for Block-wise EOP extension due to unawareness of policy provisions. The firm has also stated that they couldn't fulfill 100% EO in 2nd block as their exports have been adversely affected by unfavorable market situations, financial constraints and non-receipt of new orders due to Covid-19 pandemic restrictions.

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

a. Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs.10,000/-.

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

This has the approval of DG, DGFT.

In respect of second request, the firm has stated that they could not submit Installation Certificate within the prescribed time period with RA due to unawareness of policy procedures. The firm stated that the Capital Good has been installed within the time period and also the Installation Certificate has been obtained within the time period.

As per Installation Certificate issued by Chartered Engineer dated as 10.01.2019, CGs were installed at the firm's premises as on 15.05.2015 with BOE Nos. 8787039 dated 01.04.2015 and 9067893 dated 28.04.2015.

Decision: The Committee went through the statements made by the firm and observed that the installation certificate should have been issued by the Central Excise Authorities as per prevailing FTP on the date of issue of authorization and also noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for condonation of delay in submission of Installation Certificate. Accordingly, the Committee decided to reject the request.

Case No- 18. Gunika Yarns, Panipat
F.No- HQRPRCAPPLY00114746AM22

Subject: Request for EOP Extension for two years up to 07.02.2023 i.e. 8+2 years in respect of EPCG Authorization No. 3330002746 dated 08.02.2013 under 03% Concessional duty.

The firm has stated that they could not complete EO 100% within the stipulated time due to Covid-19. The firm has requested for extension of EOP for two years i.e. up to 07.02.2023 in order to fulfil their EO against the above license.

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 8 yrs to 10 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG,DGFT.

Case No- 19. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00307460AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330051300 dated 16.07.2019 under 0% Concessional Duty.

The firm has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No- 20. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00289663AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330044803 dated 12.07.2016 under 0% Concessional Duty.

The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: The Committee deliberated upon the case and decided to refer it to Department of Revenue for further examination.

Case No-21. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00299049AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330050087 dated 16.10.2018 under 0% Concessional Duty.

The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No- 22. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00337597AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330051835 dated 26.11.2019 under 0% Concessional Duty.

The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No-23. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00298688AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330049571 dated 16.07.2018 under 0% Concessional Duty.

The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No- 24. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00307652AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No.0330051319 dated 24.07.2019 under 0% Concessional Duty.

The firm has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case no- 25. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00337583AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330052024 dated 02.01.2020 under 0% Concessional Duty.

The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No- 26. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00289596AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330050543 dated 18.01.2019 under 0% Concessional Duty.

The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No- 27. Reliance Industries Limited, Mumbai
F.No: HQREPCGPRAPP00303487AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023

in respect of EPCG Authorization No. 0330050524 dated 15.01.2019 under 0% Concessional Duty.

The firm has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No-28. Reliance Industries Limited, Mumbai
F.No - HQREPCGPRAPP00303306AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330050234 dated 20.10.2018 under 0% Concessional Duty.

The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No-29. Reliance Industries Limited, Mumbai.
F.No- HQREPCGPRAPP00303491AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330050710 dated 26.02.2019 under 0% Concessional Duty.

The firm has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No-30. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00299282AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330050103 dated 22.10.2018 under 0% Concessional Duty.

The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No- 31. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00289607AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330049797 dated 28.08.2018 under 0% Concessional Duty.

The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No- 32. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00303339AM22

Subject:- Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330050791 dated 18.03.2019 under 0% Concessional Duty.

The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No- 33. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00337696AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330052377 dated 30.03.2020 under 0% Concessional Duty.

The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No-34. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00292146AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330045529 dated 18.10.2016 under 0% Concessional Duty.

The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No-35. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00307658AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330051359 dated 01.08.2019 under 0% Concessional Duty.

The firm has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No-36. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00299174AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330049707 dated 08.08.2018 under 0% Concessional Duty.

The applicant has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No-37. Reliance Industries Limited, Mumbai
F.No- HQREPCGPRAPP00303698AM22

Subject: Request for Condonation of delay in submission of Installation Certificate due to delay in Installation of Capital Goods beyond 18 months i.e. up to 30.06.2023 in respect of EPCG Authorization No. 0330050175 dated 01.11.2018 under 0% Concessional Duty.

The firm has stated that they are currently implementing many projects in petroleum and petrochemical sector at their Jamnagar facility and for large scale projects of this huge complexity, size and costs, some operational delays are bound to happen. On a review of the status of implementation schedule and import completion as of date, they have observed that there will be delay in the installation of the CG beyond 18 months due to huge size of the project and severe ongoing pandemic situation in India.

The firm has stated that they are confident that within next year i.e. before June 2023 they will be able to install all these goods imported under above referred license and hence requesting for extension for installation up to 30.06.2023. The firm further stated that large scale projects of this huge complexity, size and costs, some operational delays as specific reasons for delay in installation of capital goods. The extension is required due to delay in Implementation and completion of large scale project followed by pandemic situation which disrupted business almost for more than 2 years which results in delayed for installation of these the goods.

Decision: Committee observed that they have submitted similar request for many EPCG authorizations. The Committee deliberated upon the case and decided to refer the matter to Department of Revenue for further examination. A consolidated list may be sent to DoR with all relevant details.

Case No- 38. Autotech Non-Wovens Private Limited, Surat
F.No- HQRPRCAPPLY00214277AM22

Subject: Request for allowing fulfillment of EO by export of other goods manufactured by same company or group company in respect of EPCG authorization No. 5230010759 dated 24.09.2012 under 03% Concessional Duty.

The applicant has obtained first extension in EOP for two years from RA vide amendment sheet dated 09.09.2021. The applicant has stated that they have invested in green field venture in FY2012-13 and has established local market share (>50% of market share in

Automotive headliner fabric and 20%-25% in industrial air filtration fabric). Company has increased its sales and has received many requirements from USA, Brazil, UK and done export business but they are not able to achieve growth in Export business as compared to Local market. Covid-19 has also adversely impacted on export business.

2. The applicant has requested for allowing export obligation to be fulfilled by exports of other goods manufactured by same company or group company. Their group company Shahlon Silk Industries limited is a 2 Star Export House. They are exporting polyester fabrics and polyester yarns since many years. We request you to give approval for export of other product under EPCG. This will be a great support to MSME unit. Any policy relaxation will allow them to produce and process new line of products which results in increase in productivity and results in foreign exchange inflow in India.

Decision: After due deliberation committee noted that applicant failed to establish as to what is the relaxation they are seeking. Therefore Committee decided to advice the firm to approach RA concerned for examination of the request as per existing policy provisions.

Case No- 39. Autotech Non-Wovens Private Limited, Surat
F.No- HQRPRCAPPLY00214275AM22

Subject: Request for allowing fulfillment of EO by export of other goods manufactured by same company or group company in respect of EPCG authorization No. 5230010946 dated 11.12.2012 under 03% Concessional Duty.

The applicant has stated that they have invested in greenfield venture in FY2012-13 and has established local market share (>50% of market share in Automotive headliner fabric and 20%-25% in industrial air filtration fabric). Company has increased its sales and has received many requirements from USA, Brazil, UK and done export business but they are not able to achieve growth in Export business as compared to Local market. Covid-19 has also adversely impacted on export business.

2. The applicant has requested for allowing export obligation to be fulfilled by exports of other goods manufactured by same company or group company. Their group company Shahlon Silk Industries limited is a 2 Star Export House. They are exporting polyester fabrics and polyester yarns since many years. We request you to give approval for export of other product under EPCG. This will be a great support to MSME unit. Any policy relaxation will allow them to produce and process new line of products which results in increase in productivity and results in foreign exchange inflow in India.

Decision: After due deliberation committee noted that applicant failed to establish as to what is the relaxation they are seeking. Therefore Committee decided to advice the firm to approach RA concerned for examination of the request as per existing policy provisions.

Case No- 40. SMP Textiles Mills Pvt. Ltd, Tamil Nadu
F.No- HQRPRCAPPLY00393916AM22

Subject: Request for second EOP Extension for 2 years up to 31.12.2023 i.e. beyond 6+2 years in respect of EPCG Authorization No. 3530005355 dated 05.08.2013 under 0% Concessional Duty.

The applicant has obtained subject EPCG Authorization for duty saved value of Rs. 3697163.0 and EO worth US$ 374712.46. The annual average of the past export performance is Rs. 15633000.0 as per the condition sheet.

The firm has stated that they obtained 16 EPCG Authorizations and received EODC in 13 out of them by fulfilling 100% EO and 3 EPCG Authorizations are pending for fulfillment of EO out of which the firm is applying or EOP Extension for 2 years for subject authorization.

The firm stated that they couldn't fulfill 100% EO in stimulated time period for the mentioned authorization due to global crisis, Covid-19 pandemic and non-achievement of Annual Average Export Value.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the Committee decided to reject the request of the applicant.

Case No- 41. Paul Resorts & Hotels Private Limited, Bangalore
F.No- HQRPRCAPPLY00316003AM22

Subject: Request for transfer of 2 EPCG Authorization Liability from Wilderness Lodge Private Limited due to merger in respect of EPCG Authorization Nos. 0730015620 dated 29.06.2016 and 0730015621 dated 29.06.2016.

The firm has stated that they have merged with M/S Wilderness Lodge Private Limited under the consent of National Company Law Tribunal, Bangalore by its order No. COP. No. 146/2016 and 147/2016 dated 29/09/2017. The firm further states that The Wilderness Lodge Private Limited has obtained 2 EPCG licenses and has imported and installed the Capital Goods against mentioned Authorizations.

The firm has requested to mention the liabilities of both Authorizations to their IEC for fulfilling EO and the firm has undertaken to honor all the obligations and conditions towards the EPCG license Nos. 0730015621 and 0730015620 obtained by Wilderness Lodge Pvt. Ltd which will be discharged by the applicant.

The firm has enclosed details of turnover for preceding 3 years of new company for determination of Annual Average Condition for merged entity.

Decision: The Committee deliberated upon the case and decided to advise the firm to approach RA concerned along with NCLT Order of Merger.

(i) Average export obligation (AEO) shall be re-fixed by adding AEO of M/s Paul Resorts & Hotels Private Limited on date of merger.
(ii) M/s Paul Resorts & Hotels Private Limited also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation.

Case No- 42. MI Industries (India) Pvt. Ltd., New Delhi
F.No- HQRPRCAPPLY00356410AM22

Subject: Request for extension of EOP in respect of 9 EPCG Authorization Nos. 0530163342 dated 05.09.2014, 0530163531 dated 10.10.2014, 0530163979 dated 16.12.2014, 0530163895 dated 05.12.2014, 0530164061 dated 24.12.2014, 0530164127 dated 08.01.2015, 0530163432 dated 22.09.2014, 0530163230 dated 22.08.2014 and 0530163648 dated 03.11.2014 under 0% concessional duty.

The firm has stated that they are manufacturers and exporters of textile/garments which are an industry badly hit due to Covid-19 and orders were cancelled. Moreover, their customers became bankrupt. Therefore, the firm has requested for extension of EOP for 2 years. The firm has also stated that without this extension, they would not be able to complete their EO.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to10th year and accordingly, the Committee decided to reject the request of the applicant against EPCG Authorization nos. 0530163342 dated 05.09.2014, 0530163531 dated 10.10.2014, 0530163979 dated 16.12.2014, 0530163895 dated 05.12.2014, 0530164061 dated 24.12.2014, 0530164127 dated 08.01.2015 and 0530163230 dated 22.08.2014.

In respect of EPCG Authorization 0530163432 dated 22.09.2014: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EOP extension for 1 year (from 7yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

In respect of EPCG Authorization 0530163648 dated 3.11.2014: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EOP extension (from 6th year to 8th year) on payment of composition fee or imposition of additional export obligation in terms of para 5.17 of HBP (w.e.f. 05.12.2017) and late fee of Rs. 10,000/- per authorisation.

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

This has the approval of DG, DGFT.

Case No- 43. Saraswati Plastotech India Private Limited, Jammu
F.No- HQRPRCAPPLY00402749AM22

Subject: Request for Condonation of delay in submission of Installation Certificate issued by Central Excise in respect of EPCG Authorization No. 2230002589 dated 04.09.2015 and 2230002267 dated 21.11.2013.

The firm has stated they are enclosing therewith installation certificate in respect of machinery imported by them for installation of the PC sheet plant under EPCG Authorization Nos. 2230002589 dated 04.09.2015 and 2230002267 dated 21.11.2013. The firm further stated that there was a delay in submission of Installation Certificate due to the situations of the state of J&K which is not hidden and regularly causes disturbances and stated that entrepreneurs get majorly affected due to the same.

As per Installation Certificate issued by Office of the Superintendent Central Excise Range-II, Jammu dated 12.06.2015 enclosed by the firm, machinery was installed at the firm's premises on 20.06.2014 with BOE No. 5686445 dated 03.06.2014. As per the certificate issued by Central Excise installation has been done within 6 months from date of imports.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in submission of installation certificate, subject to payment of composition fee of Rs. 5000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 44. Eicher Motors Ltd., Chennai
F.No- HQRPRCAPPLY00357313AM22

Subject: Request for condonation for late submission of Installation certificate against EPCG Authorization No. 0430017706 dated 30.08.2018 under 0% Concessional duty.

The firm has stated that they inadvertently missed to submit the installation certificate with both Customs and RA. RA, Chennai issued a D/L dated 14.09.2021 informing the applicant as under:

"Since the installation certificate has been submitted beyond 31.03.2021 & 18 months. You are advised to the approach Hqrs, New Delhi."

As per Installation certificate issued by Chartered Engineer dated 25.10.2019, CGs were imported on 20.09.2018 and installed at the premises place on 01.10.2019.

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

Case No- 45. Spectrum printers, Mumbai
F.No- HQRPRCAPPLY00408669AM22

Subject: Request for condonation of delay in submission of fees for excess utilization of Duty Saved value in respect of EPCG Authorization No. 0330027665 dated 29.10.2010 under 0% Concessional Duty.

The firm has stated that they have utilized excess duty saved value of Rs. 132596 while clearance of import as the cost of machinery was increased.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 46. Spectrum printers, Mumbai
F.No- HQRPRCAPPLY00408651AM22

Subject: Request for Condonation of delay in submission of fees for excess utilization of Duty Saved value in respect of EPCG Authorization No. 0330027212 dated 14.09.2010 under 0% Concessional Duty.

The firm has stated that they have utilized excess duty saved value of Rs. 133430 while clearance of import as the cost of machinery was increased.

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 47. DMAS Textile Mills
F.No-HQREPCGPRAPP00292715AM22

Subject: Request for EOP Extension for 2 years i.e. 6+2 years in respect of EPCG Authorization No. 220002454 dated 13.11.2014 under 0% Concessional duty.

The firm has stated that they could not fulfill 100% EO within stipulated time period i.e. 6 years as they could not get the orders due to low demand of the specific products and Covid-19. Therefore, the firm has requested for extension of EOP by imposing the revised EO up to 120%. As per ANF-2D, subject authorization was valid up to 12.11.2020.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No- 48. Dicitex Home Furnishings Private Limited
F.No- HQRPRCAPPLY00328031AM22

Subject: Request for regularization of excess duty credit utilized within 10% on EPCG Authorization No. 0330036251 dated 02.07.2013 under 0% Concessional duty.

The applicant has stated that at the time of import they have utilized excess duty saved value which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. In this regard, RA, Mumbai issued a D/L dated 13.01.2022 informing the applicant that the application fee for excess utilized of DSV of license not paid pay fees.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 49. Dicitex Home Furnishings Private Limited
F.No- HQRPRCAPPLY00327678AM22

Subject: Request for regularization of excess duty credit utilized within 10% on EPCG Authorization No. 0330027854 dated 22.11.2010 under 03% Concessional duty.

The applicant has stated that at the time of import they have utilized excess duty saved value which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. In this regard, RA, Mumbai issued a D/L dated 30.08.2021 informing the applicant that the application fee for excess utilized of DSV of license not paid pay fees.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 50. Dicitex Furnishings Private Limited
F.No- HQRPRCAPPLY00327772AM22

Subject: Request for regularization of excess duty credit utilized within 10% on EPCG Authorization No. 0330035939 dated 28.05.2013 under 0% Concessional duty.

The applicant has stated that at the time of import they have utilized excess duty saved value which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. In this regard, RA, Mumbai issued a D/L dated 27.12.2021 informing the applicant that the application fee for excess utilised of DSV of license not paid pay fees and approached HQ for condonation of delay in paying fees.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 51. Gala Brush Limited
F.No- HQREPCGPRAPP00385004AM22

Subject: Request for regularization of excess duty credit utilized within 10% on EPCG Authorization No. 0330035128 dated 20.02.2013 under 0% Concessional duty.

The applicant has stated that at the time of import they have utilized excess duty saved value which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees. In this regard, RA, Mumbai issued a D/L dated 13.03.2020 informing the applicant that the application fee for excess utilized of DSV of license not paid pay fees and approached HQ for condonation of delay in paying fees.

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 52. Markap Resources Pvt. Ltd, New Delhi
F.No- HQREPCGPRAPP00315459AM22

Subject:

i. Extension of EOP for 2 years from date of endorsement i.e. beyond 6+2 years without Composition Fee as the firm was on account of Non-Performing Asset (NPA) in respect of EPCG Authorization no. 0530162058 dated 26.12.2013 under 0% Concessional duty.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to10th year and accordingly, the Committee decided to reject the request of the applicant.

ii. **Addition of export items for fulfillment of 50% EO in respect of EPCG Authorization no. 0530162058 dated 26.12.2013 under 0% Concessional duty.**

The applicant had obtained EPCG Authorization No. 0530162058 dated 26.12.2013 for duty saved value of Rs. 18693131.15 and EO worth US$ 2126232.0 i.e. 6 times the duty saved on Capital Goods on FOB basis within a period of 6 year from the date of issue of authorization. The annual average of the past export performance is Rs. 0.00 as per the condition sheet. They were supposed to export items i.e. All type of Reclaim Rubber Products (ITCHS Code 40030000).

Decision: The Committee has observed that the period of extension of EPCG authority has already been expired, accordingly, the Committee decided to reject the request of the applicant.

Case No- 53. Provenance Land Private Limited, Mumbai
F.No- HQREPCGPRAPP00404590AM22

Subject: Request for regularization of excess duty utilized within 10% against EPCG Authorization No. 0330025953 dated 06.05.2010 under 03% Concessional Duty.

The firm stated that owing to oversight caused due to change in personnel handling the EPCG License the firm was unable to pay composition fees for regularization of excess duty credit within the specified time period as per HBP 2015-20. The firm further stated that they were informed by RA Mumbai to apply with DGFT HQ for request of regularization of excess duty credit.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 54. Suvidhi Garments
F.No- HQREPCGPRAPP00167017AM22

Subject: Request for EOP Extension for 2 years up to 19.05.2023 i.e. beyond 6+2 years in respect of EPCG Authorization no. 3030010995 dated 20.05.2013 under 0% Concessional Duty.

As per ANF-2D Form, the firm has stated that they could not able to complete the EO due to adverse impact of COVID-19 on exports. The firm has also informed that they have planned to make export through 3rd party and they have also raised the invoices and supplied the goods manufactured by them to the exporter which is before the expiry of their EO Period. But as per agreement done with exporter to fulfill the EO before the expiry but third party failed to export as the advance orders got rejected due to adverse impact of COVID-19 on exports.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the Committee decided to reject the request of the applicant.

Case No- 55. Rajan Overseas Inc, Moradabad
F.No- HQRPRCAPPLY00398794AM22

Subject: Request for Condonation of Delay in submission of Installation Certificate in respect of EPCG Authorization No. 2930000369 dated 30.11.2015 under 0% Concessional Duty.

The firm has stated that they could not submit Installation Certificate on time to RA due to unawareness of policy procedures, unavoidable circumstances and Covid-19. The firm further stated that they have informed the same to Assistant commissioner of custom at ICD Moradabad and also submitted a requisite letter.

According to the Installation Certificate dated 25.11.2021 issued by Chartered Engineer enclosed by the firm, new machines were installed at the firm's premises on 30.01.2016 with Bill of Entry No. 3691290 dated 23.12.2015.

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

Case No- 56. Provenance Land Private Limited, Mumbai
F.No- HQREPCGPRAPP00407608AM22

Subject: Request for regularization of excess duty utilized within 10% against EPCG Authorization No. 0330024155 dated 29.10.2009 and 0330032189 dated 21.03.2012 under 03% Concessional Duty.

The firm stated that owing to oversight caused due to change in personnel handling the EPCG License the firm was unable to pay composition fees for regularization of excess duty credit within the specified time period as per HBP 2015-20. The firm further stated that they were informed by RA Mumbai to apply with DGFT HQ for request of regularization of excess duty credit.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 57. CHL Limited, New Delhi
F.No-HQRPRCAPPLY00286867AM22

Subject: Request for exemption of non-maintenance of AEO in respect of EPCG Authorization nos. 0530146373 dated 10.06.2008, 0530148364 dated 04.02.2009, 0530148365 dated 04/02/2009, 0530152057 dated 10.05.2010 and 0530152354 dated 07.06.2010 under 03% Concessional Duty.

The firm has stated that they could not maintain AEO due to the dreadful incident of terrorists attack in November, 2008 lead to a drastic drop in the occupancy rates of the hotels all over India with the foreign tourists skipping from India and going to other countries and Global economic slowdown also impacted the hotel industry. The down trend continued and hotels have not recovered from low occupancy of foreign tourists, resulting low foreign exchange earnings.

2. The firm has further stated that after Commonwealth Games in 2010 numbers of hotels was increased this was also a reason for low occupancy of an individual hotel. Before 2008 Foreign Exchange earnings of the hotels was very good and Annual Average for preceding 3 years for EPCG license purposes was very high.

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

Case No- 58. Dolphin International, Bangalore
F.No- HQRPRCAPPLY00111359AM22

Subject: Request for EOP Extension for 2 years i.e. 6+2 years in respect of EPCG Authorization No. 0730013506 dated13.06.2014 under 0% Concessional duty.

As per ANF-2D, the firm has stated that their EPCG Authorization issued in the year 2014, and EOP was expired on 13.06.2020. The firm has further stated that they have fulfilled the export obligation and submitted the EODC application to RA Bangalore. But unfortunately, they have not mentioned the EPCG number in the shipping bill sent shipment under Free Shipping Bill by oversight and their EODC application was rejected in pre scrutiny stating that the free Shipping Bill will not be considered for EO fulfilment. The firm has informed that they do have not any other shipping bills to consider for EO for the above authorization and they have left with First Block shortfall also.

2. The firm has also stated that they applied and availed the Block wise extension from RA, Bangalore. While completing the above procedure, they had crossed 180 days from the date of expiry of the original EO Period. RA, Bangalore rejected their EO Extension application stating that Public Notice No. 01/2015-20 dated 7th April 2020 is valid up to 31.03.2021(Rejection letter as stated is not attached). Therefore, the firm has requested for extension of EOP for two years in order to fulfil their EO against the above license.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58of FTP, 2015-20 to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No- 59. Smart Stainless Tubes Private Limited, Kolkata
F.No- HQRPRCAPPLY00171914AM22

Subject: Request for 2 months EOP Extension post expiry of EOP Extension granted by RA i.e. beyond 6+2 years in respect of EPCG Authorization No. 0230008519 dated 03.01.2013 under 0% Concessional duty.

The applicant has obtained EPCG Authorization No. 0230008519 dated 03.01.2013 for duty saved value of Rs. 10752512.0 and EO worth US$ 1162433.72. The annual average of the past export performance is Rs. 0.00 as per the condition sheet. As per License Amendment Sheet, EOP has been changed from 6years to 8 years.

The firm has stated that they couldn't fulfill their EO 100% within stipulated time period even after taking EOP Extension from RA due to operations hampered by Covid-19. The firm further stated that extension of 2 months is only been sought for the purpose of regularization of EO and redemption of EPCG Authorization.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the Committee decided to reject the request of the applicant.

Case No- 60. Anmol Flower Industries, Delhi
F.No- HQREPCGPRAPP00361894AM22

Subject: Request for extension of 1st Block in respect of EPCG Authorization No. 0530164384 dated 18.02.2015 under 0% Concessional duty.

The firm has stated that they could not fulfill 50% EO in the 1st Block i.e. 4 years due to cancellation of orders by some buyer. The firm has further stated that they have current order above 2 Crore in hand. Therefore, the firm has requested for extension of 1st Block against the above authorization.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs.10,000/-.

This has the approval of DG, DGFT.

Case No- 61. Dhoot Resorts and Spa Pvt. Ltd., Gurugram
F.No- HQREPCGPRAPP00374728AM22

Subject: Request for EOP Extension for further 3 years i.e. beyond 6+2 years in respect of EPCG Authorization No. 0530161450 dated 29.08.2013 under 0% Concessional duty.

As per ANF-2D, the firm has stated that they could not fulfill export obligation within the extended period i.e. 28.08.2021 (6+2 years) due to Covid-19 pandemic. The firm has also stated that the hotel service was most badly was affected during Covid-19 period. Therefore, the firm has requested for further extension of EOP for three years in order to fulfill their EO against the above authorization.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension for 3 years and accordingly, the Committee decided to reject the request of the applicant.

Case No- 62. Kundu Textile, Kolkata
F.No- HQREPCGPRAPP00377152AM22

Subject: Request for extension of 1stBlock in respect of EPCG Authorization No. 0230009487 dated 01.05.2014 under 0% Concessional duty.

The firm has stated that they could not fulfill 50% EO in the 1st Block i.e. 4 years due to the unavoidable reason. Therefore, the firm has requested for extension of 1st Block against the above authorization.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs.10,000/-.

This has the approval of DG, DGFT.

Case No- 63. Jupiter Leather Exports, Ranipet (Tamil Nadu)
F.No- HQREPCGPRAPP00358234AM22

Subject: Request for condonation for late submission of Installation certificate beyond 18 months against EPCG Authorization No. 0430016438 dated 10.01.2017 under 0% Concessional Duty.

The firm has stated that they could not submit Installation Certificate against above EPCG Authorization No. 0430016438 dated 10.01.2017 on time due to lack of the awareness. As per Installation certificate issued by Chartered Engineer dated as 16.05.2017, CG was imported on 25.01.2017 and installed at the premises on 10.04.2017.

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

Case No- 64. A N Y Graphics Pvt. Ltd., Noida (U.P.)
F.No- HQREPCGPRAPP00339456AM22

Subject: Request for acceptance of Installation Certificate issued by Chartered Engineer instead of Central Excise in respect of EPCG License No. 0530163166 dated 06.08.2014 under 0% Concessional duty.

The firm has stated that they had fulfilled EO as well as AEO against above EPCG Authorization. The firm has also stated that they could not obtain the Installation Certificate from Central Excise but they have obtained it from a Chartered Engineer. As per Installation certificate issued by Chartered Engineer dated as 13.11.2014, CG was imported on 20.10.2014 and installed at the premises on 12.11.2014.

Decision: The Committee went through the statements made by the applicant and noted that the installation certificate should have been submitted by Central Excise authorities as per the then FTP provisions. The applicant has not submitted any cogent reason/justification in support of any genuine hardship faced by them. Accordingly, the Committee decided to reject the request.

Case No- 65. Rungta Rayon Tex Private Limited, Mumbai
F.No- HQREPCGPRAPP00141884AM22

Subject: Request for: (i) 1st Block Extension, (ii) EOP Extension i.e. 8+2 years in respect of EPCG Authorization No. 0330033426 dated 13.08.2012 under 03% Concessional duty.

The firm has stated that they could not fulfill 100% EO within the stipulated period i.e. 8 years due to no export orders. The firm has further stated that due to a lack of policy knowledge and procedure, they failed to apply for an extension of EOP within the time period. The firm has requested for extension of EOP in order to fulfill their EO against the above authorization.

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

(a) Extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009- 14 and late fee of Rs. 10,000/-.

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

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

This has the approval of DG, DGFT.

Case No- 66. M.D.J. Texco Fab Pvt. Ltd., Panipat
F.No- HQRPRCAPPLY00343464AM22

Subject: Request for second EOP Extension up to 31.05.2023 i.e. beyond 6+2 years in respect of EPCG Authorization No. 3330002862 dated 31.05.2013 under 0% Concessional duty.

As per ANF -2D form furnished by the firm it has been noticed the Total EO Period (Date of Expiry) is respect of the authorization No.3330002862 dated 31.05.2013 under 0% duty is 31.05.2021. It appeared that the firm has already taken 2 years EOP extension i.e. 6+2 years. Now the firm is requesting for further 2 years EOP extension i.e. up to 31.05.2023 stating that due to non availability of export orders they could not make any export. Now they are selling their products to an exporter. He is regularly exporting the goods manufacturer by us. He has sufficient export orders to make export and complete their export obligation.

The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to10th year and accordingly, the Committee decided to reject the request of the applicant.

Case No- 67. M.D.J. Texco Fab Pvt. Ltd., Panipat
F.No- HQRPRCAPPLY00343503AM22

Subject: Request for second EOP Extension up to 19.06.2023 i.e. beyond 6+2 years in respect of EPCG Authorization No. 3330002881 dated 19.06.2013 under 0% Concessional duty.

As per ANF -2D form furnished by the firm it has been noticed the Total EO Period (Date of Expiry) is 19.06.2021. It appeared that the firm has already taken 2 years EOP extension i.e. 6+2 years. Now the firm is requesting for further 2 years EOP extension i.e. up to 19.06.2023 stating that due to non availability of export orders they could not make any export. Now they are selling their products to an exporter. He is regularly exporting the goods manufacturer by us. He has sufficient export orders to make export and complete their export obligation.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to10th year and accordingly, the Committee decided to reject the request of the applicant.

Case No- 68. Narayana Nethralaya, Bangalore
F.No- HQREPCGPRAPP00000147AM23

Subject: Request for 2 years EOP Extension (6+2 years) in respect of EPCG Authorization No. 0730013694 dated 07.08.2014 under 0% Concessional Duty.

As per ANF-2D, the validity of the license is up to 07.08.2020 and the firm has not taken any extension. Further, the firm has stated that they have made substantial export of Rs.1,70,48,901 (Rs. 1,44,30,555.00 in their 1st Block and Rs. 26,18,346.00 in their 2nd Block of EOP as per disclosure duly signed by Chartered Accountant duly enclosed) and due to shortage of exports because of Covid-19 pandemic they were not able to fulfill their export obligation and hence require two years extension to fulfill their 100% EO.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 6 years to 8 years) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

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

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

This has the approval of DG, DGFT.

Case No- 69. Kobelco Construction Equipment India Pvt. Ltd, Kanchipuram
F.No- 18/82/AM-22/P-5

Subject: Request for issue of EPCG License for import of capital goods i.e. Cranes-reg.

The firm has stated that they are a manufacturer of rubber processing machineries like Mixer and TSR (HSN 8477 8010 & 8477 2000) at Kanchipuram, Tamil Nadu. They were in operation since 2011 in this facility. Considering growth prospects, they are expanding their facility by inducting new machines and overhead travelling cranes at present. The firm has further stated that they had approached RA, Chennai for getting an EPCG license and invalidation letter for importing parts classified under the HSN 84261100. However, RA, Chennai declined their request on the ground that the CGs are covered in Appendix 5F.

Earlier, the case was considered in the 1st meeting of AM 23 wherein after deliferation on the request of the firm , the Committee decided to defer the case to call the applicant for PH to explain the case.

Again the case was considered in the 5th EPCG Meeting dated 08.07.2022 wherein after deliberation on the request of the firm, the Committee decided to defer it for further examination together with similar cases pending before the EPCG Committee.

After due deliberation on the request of the firm, the Committee decided to defer the case to call the applicant for Personal Hearing to explain their case before the EPCG Committee.

Case No- 70. Arcelormittal Nippon Steel Indian Ltd., Mumbai
F.No- HQREPCGPRAPP00345773AM22

Subject: Request for issue of EPCG License for import of EOT crane

The firm has stated that they are importing EOT cranes which are exclusively used for handling the ladles holding hot metal (Iron) in steel making plant. Since it is not construction equipment, it should not cover under Appendix -5F. Ladles are large size refractory lined containers, used in Iron & Steel making facilities for transfer of Liquid Hot Metal. The evacuation of ladles at caster is very critical and the proposed crane is exclusively meant for handling the ladles. The technical characteristics of the proposed crane are provided in the enclosed brochure. The firm has also stated that from the attached brochure it is evident that the subject crane will be used for ladle handling in steel making plant.

Additional Industrial Adviser, Ministry of Steel vide their communication/email dated 10.06.2022 EOT Cranes are one of the critical equipment in any Steelmaking plant and are utilized for material handling in the steel production process. These are of very high capacities usually 250 T and above, and suitable for handing liquid steel and these are not meant for construction activities. Accordingly, the representation from AMNS has merit and may be supported. The

Additional Industrial Adviser, Ministry of Steel who was also present in the meeting and stated the same.

Decision: In view of the recommendation of Ministry of Steel, the Committee deliberated upon the case and observed that EOT crane is essential part of steel making industry for moving hot metal from furnace and observed that it is not construction equipment and NOT covered under Sl.No-8 of Appendix 5F which reads as ***"Construction equipments viz. Cranes etc.- Permitted only for providing services."*** Committee decided to recommend to DG for issuing clarification that "EOT cranes of kind used in steel industry for moving hot metal is not covered underSl.No-8 of Appendix-5F".

DG has approved issuance of clarification.

Case No- 71. Sameta Metal Pro Pvt. Ltd. Chennai
F.No- 01/36/218/295/AM-20/EPCG

Subject: Request for second extension in EOP i.e. beyond 6+2 years in respect of EPCG Authorization No. 0430008491 dated 04.05.2010 under 0% Concessional duty.

The firm had stated that due to unprecedented flood in 2015 in Chennai, the installed Capital goods in plant was flooded in 8 (eight) ft deep water and the plant was shut for more than two years. The unit before the flood has made export for Rs. 1,97,77,105/- which was 66.85% of total EO. It took almost two years to make the Capital goods operational again. Recently, they have exported four consignments to United Arab Emirates, Dubai totally valued at Rs. 50,65,474.42 which is 16.90%. The firm is confident to fulfill the remaining EO if EOP period is extended till 2021.

The party has submitted installation certificate from jurisdictional Customs and Central Excise Authority (from Chartered Engineer in case the party is not registered with Central Excise Authority) to concerned RA within stipulated time and any investigation/adjudication proceeding by DRI/Customs/ECA action is not contemplated/pending in respect of the subject EPCG authorization(s).

Decision: The Committee deliberated upon the case and submission of Insurance documents and evidences of flood occurred in 2015 submitted by the firm and decided to recommend to DG for grant of extension of Export Obligation period for one year from the date of endorsement on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled export obligation. This is further subjected to condition that request for EO extension has to be submitted within 30 days from uploading of minutes.

This has the approval of DG, DGFT.

Case No- 72. Lifelong Meditech Pvt. Ltd, Gurgaon
F.No- 01/36/218/55/AM-20/EPCG

Subject: Request for Waiver of submission of Installation Certificate for issuance of EODC in respect of above 8 EPCG authorization nos. 0530153349 dated01.09.2010, 0530150211 dated 30.10.2009, 0530154266 dated16.12.2010, 0530155074 dated18.03.2011, 0530156254 dated17.08.2011, 0530157077 dated 30.11.2011, 0530152611 dated 30.06.2010 and 0530155073 dated18.03.2011.

The firm vide mail dated 21.08.2019 has referred to the minutes of the EPCG Committee meeting held on 12.07.2019 and requested to expedite the minutes of the EPCG Committee meeting held on 12.07.2019 and requested to expedite the matter has submitted following clarification:

i. Their plant located in Plot no. 23, sec- 5 IMT Manesar Distt. Gurgaon (Haryana) had a massive fire accident on 27th May 2012 between 17.30 hrs. and 18.30 hrs that has burnt entire records along with the said equipment / plant and soft copies of computerized records.

ii. Shri Sumit Jerath, Additional Director General of Foreign Trade visited their office to inspect and understood the impact of fire in the factory.

iii. First they approached to Central Excise department for issuance of duplicate installation certificate for all the 33 Installation certificates which was burnt down due to massive fire. They immediately denied providing installation certificate for OLD 4 EPCG License which pertains to years 2004 to 2006.

iv. Accordingly they immediately applied for condonation/waiver of these 4 cases due to old and committee has approved of waiver for the same and they finally got the EODC for these 4 EPCG.

v. The again requested the Central excise Department for issuance of installation certificate for remaining 29 no's and the department has been kind enough to provide the 21 no's of installation certificate and for balance 8 no's the department has informed them that they have misplaced the relevant records due to shifting of their office other location.

vi. They were under the impression that department will provide them the duplicate installation certificate for the remaining 8 no's and hence did not bother the DGFT Committee for waiver of the certificates earlier along with 4 nos.

vii. Accordingly they have submitted entire 21 nos. of installation certificates along with other documents for redemption of licenses with the DGFT and the DGFT have been kind enough to provide EODC for 19 no's of licenses and the remaining 2 license redemption are under process.

viii. The party has submitted status of all 33 EPCG authorization which is placed on the file at page /cor

ix. Regarding EPCG License No. 0530137695 dated 24th December 2004 – they have already received condonation for installation certificate waiver in earlier request and accordingly we have received approval from committee to allow acceptance of audit certificate instead of installation certificate vide F. No. 18/212/AM-16/P-5. So the firm stated that they withdraw their request letter dated 25th March 2019.

The party has stated that they have completed export obligation against the authorization and case is under consideration of EODC. Their plant/ branch lifelong Meditech Limited Plot No. 23.sec-5 IMT Manesar Distt. Gurgaon (Haryana) has been burnt down on 27.05.2012 between 17.30 hrs and 18.30 due to massive fire. Entire records along with the said equipment/ plant and soft copies of computerized records have been completely destroyed. Despite of their best efforts they could not to arrange duplicate copy of installation certificate issued by the Central Excise Department. They approached excise department for issuance of duplicate installation certificate they have informed them that they have misplaced the relevant records on shifting of their office location.

The party has informed that their plant/branch Lifelong India Limited Plot No. 23, Sec-5, IMT Manesar Distt, Gurgaon had been burnt down on 27.05.2012 between 17.30 hrs and 18.30 hrs due to massive fire (same had already been informed to CLA, New Delhi on 01.06.2021). The party has submitted that they have completed their EO before the fire accident and case is under consideration for EODC with RA. The RA has insisted on installation certificate which was burnt in the fire.

Decision: The Committee heard the submissions of the representative of the firm. The Committee deliberated upon the case and decided to defer it by directing the firm to furnish documentary evidence of chronological events and copies of duplicate Installation Certificates of 21 EPCG Authorizations received from the Central Excise authorities.

Case No-73. Dhingra Export House, Delhi
File No- 01/36/218/213/AM-16/EPCG

Subject: Requested for re-fixation of AEO in respect of EPCG authorization No. 0530142543 dated 01.12.2006 under 05% Concessional duty.

Earlier, the firm vide dated 04.01.2016 requested to this Directorate for re-fixation of average EO against EPCG authorization No.0530142543 dated 01.12.2006. The case was examined on file. The firm vide letter dated 11.02.2016 was advised to approach concerned RA. RA may examine the matter as per policy. The firm vide letter dated 02.09.2020 requested for redemption of EPCG authorization No. 0530142543 dated 01.12.2006 with Appendix-5B to CLA, New Delhi. In response, CLA issued letter dated 23.09.2020 informed them to approach EPCG Committee, DGFT, Udyog Bhawan, New Delhi for re-fixation of AEO.

3. The firm vide letter dated 24.01.2022 submitted that they have been issued EPCG authorization No. 0530142543 dated 01.12.2006 for duty saved amount Rs. 4,39,945.00 and correspondingly export obligation imposed under the authorization are Rs. 35,19,560.00 (as specific EO) and Rs. 2,50,46,670.00 (as average export obligation). Details as per Authorization are as under:-

Export items & ITCHS Code	Average EO (Rs.)	Specific EO (Rs.)	Total
Books	2,50,46,670.00	35,19,560.00	2,85,66,230.00

4. The firm has further stated that at the time of issuance of ECG Authorization, Average EO was imposed of amount Rs. 2,50,46,670/- on the basis of the CA certificate based on the figures derived from the Balance Sheet however, if the actual export proceeds are taken into

consideration for the relevant previous three years (2003-04, 2004-05, 2005-06 Rs. 5,04,41,306.00) the average export figures would come to much lower of Rs. 1,68,13,768.00 then the initial figure amount Rs. 2,50,46,670/- (Revised CA certificate).

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

Case No- 74. Valeo India Private Limited, Chennai
F.No-HQREPCGPRAPP00285959AM22

Subject: Request for consideration of Shipping Bills with different EPCG Authorization towards fulfillment of Specific EO in respect of following EPCG Authorization Nos.-

i. 0430009472 dated 02.02.2011
ii. 0430009745 dated 01.04.2011
iii. 0430010574 dated 02.12.2011
iv. 0430012093 dated 21.01.2013 all issued under 0% Concessional duty.

The firm has stated that they had fulfilled Specific EO within original EOP and there has been procedural lapse of endorsement of wrong EPCG Authorization in shipping bills. The firm further stated that they have shown month and year wise EO fulfillment of Shipping Bills against their EPCG Authorizations.

The firm further declared that the shipping bills considered for discharge of specific EO against one Authorization has not been considered towards the discharge of specific EO and AEO against any of the other Authorizations.

Decision: The Committee deliberated upon the case and decided to defer it with the directions to ask the firm regarding status of Redemption of its other EPCG Authorizations endorsed wrongly in shipping bills and also furnish details of exports of goods and shipping bills.

Case No- 75. Jai Mata Dee Dal Mill, Patna
F. No- HQREPCGPRAPP00384733AM22

Subject: Request for extension of 1st Block in respect of EPCG Authorization No. 2130000174 dated 27.01.2014 under 0% Concessional duty.

The firm has stated that they could not fulfill 50% EO in the 1st Block i.e. 4 years due to complete ban of export of all varieties of pulses till November' 2017. The firm has further stated that they are getting response from International market for their export items. Therefore, the firm has requested for extension of 1 st Block with composition fee in order to fulfill their EO against the above Authorization.

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

(a) The proper installation certificate has been submitted within time limits as specified, and

(b) The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

Case No- 76. Senthilnathan Spinning Mills Private Limited, Tamil Nadu
F. No- HQREPCGPRAPP00317630AM22

Subject : Request for consideration of Shipping Bills towards fulfillment of EO in respect of EPCG Authorization No. 0430003725 dated 15.05.2006 under 03% Concessional duty.

The firm has stated that they had field for redemption of the mentioned EPCG Authorization but the same was not considered due to Shipping Bills furnished towards EO of another EPCG Authorization No. 0430012958 dated 24.09.2013.

The firm further states that the Shipping Bills Nos. 6331794 dated 28.11.2014, 6400539 dated 02.12.2014, 6474316 Dated 5.12.2014 and 6469283 dated 5.12.2014 have been wrongly endorsed with EPCG Authorization No. 0430012958 dated 24.9.2013 inadvertently due to clerical error which has happened at their export documentation dept. which may kindly be condoned.

The firm further states that the said Shipping Bills have not been/shall not be utilized towards fulfillment of EO against any other EPCG Authorization other than the subjected EPCG License No. 0430003725 dated 15.5.2006.

Decision: The Committee deliberated upon the case and decided to defer it with the directions to ask the firm whether they have redeemed another EPCG Authorization No. 0430012958 dated 24.09.2013 and also furnish details of exports and shipping bills.

Case No- 77. Kalpataru Exports, Gujarat
F.No- HQREPCGPRAPP00386734AM22

Subject: Request for extension of 1st Block in respect of EPCG Authorization Nos. 2430001229 dated 25.08.2010 and 2430001230 dated 25.08.2010 under 03% Concessional duty.

The firm has stated that they could not fulfill 50% EO in the 1st Block i.e. 6 years. The firm has further stated that they had fulfilled 100% EO in the 2nd Block. Therefore, the firm has requested for extension of 1st Block against the above EPCG Authorizations in order to obtain EODC.

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

(a) The proper installation certificate has been submitted within time limits as specified, and

(b) The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

Case No- 78. Vitane Biologics Pvt. Ltd, Mumbai
F.No- HQREPCGPRAPP00000012AM23

Subject: Request to allow export of services i.e. "Technology development for Cell Line" and "Product Development Services" from the License issue date for fulfillment of EO instead of export of goods endorsed on the EPGC License in respect of EPCG Authorization No. 0330041599 dated 30.04.2015 under 0% Concessional Duty.

The firm has stated that the capital goods imported can be used in the manufacturing of various pharmaceutical API/ formulations such as monoclonal antibodies, GCSF, Bevacizumab, Rituximab etc. as well as can be used for providing services such as "Technology development for Cell Line" and "Product Development Services'

The firm explained why manufacturing and export of goods was not done by stating that all biosimilars are developed by using imported capital goods under EPCG. The firm further stated that these biosimilars are generally developed from shake flask level (small batches) to commercial scale batches to meet regulatory requirements and after product development they are conducted through toxicity studies and trials in animals and humans. This process takes at least 5 years till commercialization of products in the market.

The firm stated that they have developed process for all biosimilars and transferred technology to their global clients to get commercial benefits till commercialization of products in the market by opting for technology Transfer Services business model by using imported equipments under EPCG. The firm has further explained process development for technology services in its justification letter.

The representative of the firm appear before the EPCG Committee and stated that the capital goods imported can be used in the manufacturing of various pharmaceutical API/ formulations such as monoclonal antibodies, GCSF, Bevacizumab, Rituximab etc. as well as can be used for providing services such as "Technology development for Cell Line" and "Product Development Services. They have further stated that they have only one manufacturing unit for both products and rendering services which is located at Genome valley, Hyderabad.

Decision: The Committee heard the submissions of the representative of the firm. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 to allow export of services i.e. "Technology development for Cell Line" and "Product Development Services" from the License issue date for fulfillment of EO in instead of export of goods endorsed on the EPCG License subject to submission of indemnity bond that export of services are made by usage of Capital Goods in rendering of those services.

This has the approval of DG, DGFT.

Case No- 79. Vitane Biologics Pvt. Ltd, Mumbai
F.No- HQREPCGPRAPP00000007AM23

Subject: Request to allow export of services i.e. "Technology development for Cell Line" and "Product Development Services" from the License issue date for fulfillment of EO instead of export of goods endorsed on the EPGC License in respect of EPCG Authorization No. 0330041364 dated 27.03.2015 under 0% Concessional Duty.

The firm has stated that the capital goods imported can be used in the manufacturing of various pharmaceutical API/ formulations such as monoclonal antibodies, GCSF, Bevacizumab, Rituximab etc. as well as can be used for providing services such as "Technology development for Cell Line" and "Product Development Services'

The firm explained why manufacturing and export of goods was not done by stating that all biosimilars are developed by using imported capital goods under EPCG. The firm further stated that these biosimilars are generally developed from shake flask level (small batches) to commercial scale batches to meet regulatory requirements and after product development they are conducted through toxicity studies and trials in animals and humans. This process takes at least 5 years till commercialization of products in the market.

The firm stated that they have developed process for all biosimilars and transferred technology to their global clients to get commercial benefits till commercialization of products in the market by opting for technology Transfer Services business model by using imported equipments under EPCG. The firm has further explained process development for technology services in its justification letter.

The representative of the firm appear before the EPCG Committee and stated that the capital goods imported can be used in the manufacturing of various pharmaceutical API/ formulations such as monoclonal antibodies, GCSF, Bevacizumab, Rituximab etc. as well as can be used for providing services such as "Technology development for Cell Line" and "Product Development Services. They have further stated that they have only one manufacturing unit for both products and rendering services which is located at Genome valley, Hyderabad.

Decision: The Committee heard the submissions of the representative of the firm. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 to allow export of services i.e. "Technology development for Cell Line" and "Product Development Services" from the License issue date for fulfillment of EO in instead of export of goods endorsed on the EPCG License subject to submission of indemnity bond that export of services are made by usage of Capital Goods Goods in rendering of those services.

This has the approval of DG, DGFT.

Case No- 80. Vitane Biologics Pvt. Ltd, Mumbai
F.No- HQREPCGPRAPP00000009AM23

Subject: Request to allow export of services i.e. "Technology development for Cell Line" and "Product Development Services" from the License issue date for fulfillment of EO instead of export of goods endorsed on the EPGC License in respect of EPCG Authorization No. 0330041684 dated 14.05.2015 under 0% Concessional Duty.

The firm has stated that the capital goods imported can be used in the manufacturing of various pharmaceutical API/ formulations such as monoclonal antibodies, GCSF, Bevacizumab, Rituximab etc. as well as can be used for providing services such as "Technology development for Cell Line" and "Product Development Services'

The firm explained why manufacturing and export of goods was not done by stating that all biosimilars are developed by using imported capital goods under EPCG. The firm further stated that these biosimilars are generally developed from shake flask level (small batches) to commercial scale batches to meet regulatory requirements and after product development they are conducted through toxicity studies and trials in animals and humans. This process takes at least 5 years till commercialization of products in the market.

The firm stated that they have developed process for all biosimilars and transferred technology to their global clients to get commercial benefits till commercialization of products in the market by opting for technology Transfer Services business model by using imported equipments under EPCG. The firm has further explained process development for technology services in its justification letter.

The representative of the firm appear before the EPCG Committee and stated that the capital goods imported can be used in the manufacturing of various pharmaceutical API/ formulations such as monoclonal antibodies, GCSF, Bevacizumab, Rituximab etc. as well as can be used for providing services such as "Technology development for Cell Line" and "Product Development

Services. They have further stated that they have only one manufacturing unit for both products and rendering services which is located at Genome valley, Hyderabad.

Decision: The Committee heard the submissions of the representative of the firm. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 to allow export of services i.e. "Technology development for Cell Line" and "Product Development Services" from the License issue date for fulfillment of EO in instead of export of goods endorsed on the EPCG License subject to submission of indemnity bond that export of services are made by usage of Capital Goods in rendering of those services.

This has the approval of DG, DGFT.

Case No- 81. Vitane Biologics Pvt. Ltd, Mumbai
F.No- HQREPCGPRAPP00000011AM23

Subject: Request to allow export of services i.e. "Technology development for Cell Line" and "Product Development Services" from the License issue date for fulfillment of EO instead of export of goods endorsed on the EPGC License in respect of EPCG Authorization No. 0330043233 dated 16.12.2015 under 0% Concessional Duty.

The firm has stated that the capital goods imported can be used in the manufacturing of various pharmaceutical API/ formulations such as monoclonal antibodies, GCSF, Bevacizumab, Rituximab etc. as well as can be used for providing services such as "Technology development for Cell Line" and "Product Development Services'

The firm explained why manufacturing and export of goods was not done by stating that all biosimilars are developed by using imported capital goods under EPCG. The firm further stated that these biosimilars are generally developed from shake flask level (small batches) to commercial scale batches to meet regulatory requirements and after product development they are conducted through toxicity studies and trials in animals and humans. This process takes at least 5 years till commercialization of products in the market.

The firm stated that they have developed process for all biosimilars and transferred technology to their global clients to get commercial benefits till commercialization of products in the market by opting for technology Transfer Services business model by using imported equipments under EPCG. The firm has further explained process development for technology services in its justification letter.

The representative of the firm appear before the EPCG Committee and stated that the capital goods imported can be used in the manufacturing of various pharmaceutical API/ formulations such as monoclonal antibodies, GCSF, Bevacizumab, Rituximab etc. as well as can be used for providing services such as "Technology development for Cell Line" and "Product Development Services. They have further stated that they have only one manufacturing unit for both products and rendering services which is located at Genome valley, Hyderabad.

Decision: The Committee heard the submissions of the representative of the firm. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 to allow export of services i.e. "Technology development for Cell Line" and "Product Development Services" from the License issue date for fulfillment of EO in instead of export of goods endorsed on the EPCG License subject to submission of indemnity bond that export of services are made by usage of Capital Goods Goods in rendering of those services.

This has the approval of DG, DGFT.

Case No- 82. Veer Gems, Surat
F.No- HQREPCGPRAPP00000023AM23

Subject: Request for Regularization of delay to apply for excess utilization of duty saved value in respect of EPCG Authorization Nos. 0330025113 dated 04.02.2010, 0330034604 dated 24.12.2012 and 0330035526 dated 02.04.2013 03% Concessional Duty and 0330038551 dated 15.04.2014 under 0% Concessional Duty.

The firm has stated that they have done imports and exports in all the above mentioned EPCG Licenses and have submitted to RA Mumbai for closure- Redemption. The firm further stated that they have also paid excess duty saved fees with composition fess of Rs.50001.

In reply, RA Mumbai had issued Deficiency letters to the firm for the above mentioned 4 EPCG Licenses stating that-

As the firm has not furnished enhancement fees within 2 years as per Public Notice No. 22/2015-20 dated 31.07.2019 and as per Para 5.16(a) of HBP 2015-20, the firm is requested to approach DGFT HQ for regularization of delay to apply for excess utilization of duty saved value in terms of Public Notice No. 22 dated 31.07.2019.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 83. India Binding House, Noida
F.No- HQREPCGPRAPP00383460AM22

Subject: Request for Condonation of delay in submission of Installation Certificate beyond 18 months against above EPCG authorization no. 0530165598 dated 11.08.2015 under 0% Concessional duty.

The firm has stated that they could not submit installation certificate within the stipulated time period i.e. 6 months. As per Installation certificate issued by Chartered Engineer dated as 27.10.2015, CG was imported on 08.10.2015 and installed at the premises place on 22.10.2015.

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

Case No-84. Lily Hotels Pvt. Ltd., Kolkata
F.No- HQREPCGPRAPP00360628AM22

Subject: Request for extension of 1st Block in respect of EPCG Authorization No. 0230009060 dated 09.09.2013 under 0% Concessional duty.

The firm has stated that they could not complete 50% EO in the 1st Block within the stipulated time i.e. 4 years due to the unavoidable reason. The firm has further stated that they have fulfilled only 10.14% EO within the 1st Block. The firm has requested for extension of 1st Block.

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

(a) The proper installation certificate has been submitted within time limits as specified, and

(b) The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

Case No-85. Senior India Pvt. Ltd., New Delhi
HQREPCGPRAPP00146590AM22

Subject: Request for Condonation of procedural lapse for mentioning wrong EPCG Authorization Number on 21 Shipping Bills in respect of EPCG Authorization No. 0530172299 dated22.05.2018 under 0% Concessional duty.

The applicant has stated that they have incorrectly mentioned their EPCG Authorization No. 0530168488 dated 02.09.2006 instead of 0530172299 dated 22.05.2018 on 21 shipping bills due to procedural lapse. They have also informed that the exports made against these shipping bills have not been/shall not be taken into account while calculation of fulfilment of EO against any other EPCG License.

Decision: The Committee deliberated upon the case and decided to defer it with the directions to the firm to submit whether they have redeemed EPCG Authorization No. 0530168488 dated 02.09.2006 and also give details of exports and shipping bills. Further party shall submit outstanding EPCG authorizations issued before date of export.

Case No- 86. Amol Associates, Pune
F.No- HQREPCGPRAPP00229012AM22

Subject: Request for extension in EOP i.e. 6+2 years in respect of EPCG authorization No. 3130007225 dated 26.02.2013 under 0% Concessional duty.

As per ANF-2D, the license was valid up to 26.02.2019 i.e. the firm has not availed EOP Extension for 6+2 years. The applicant has stated that they requested for Block extension from RA Pune on 18.01.2017 along with the composition fees. As their application was pending with the department for Block Extension, they have been issued Show Cause notice on 08.06.2017 for non fulfillment of Exports to which they replied on dated 15.06.2017 and also appeared in person in RA Pune for the same. During the personal hearing with the Appellate Authority their file was not traceable to the department therefore, they had provided them the documents available but their appeal was rejected on the basis of no proper justification. They approached the Head Quarters for Review of the Appeal decision dated 11.05.2018 and finally their request was being considered for Remand back of the Order.

The applicant has submitted that subsequently, the application to RA Pune for Block Extension and Amendment on 27.03.2019 was made. In response after 8 months time they were just allowed HS Code Amendment on 23.12.2020. On asked to pay 2 % Composition fees of Rs.346933/- online for the Block Extension which we were unable to proceed due to Error on the DGFT Website, RA Pune issued an DL requesting for the Export statement 21.01.2021 and payment of fees online even after explaining them about theError. After many attempts finally they were able to make the payment online on 11.03.2021. Meanwhile this complete process from the issue of Order in Original by RA Pune they had overall missed about 2 years getting the same Remand back from the Head Quarters and also due to Error while making payment online on the DGFT website, due to which they were unable to fulfill the Exports within the specified time of the Authorization even in the extended period of the License.

The applicant has further submitted that they had no export orders for the product mentioned in the Authorization as there was change in the item demanded by the buyer for which they requested Amendment in the HS Code of the license applied on 18.01.2017 and received on

23.12.2020 which almost 4 years pending with the department due to order issued which they got Remand back from the HQ and also after getting it they were unable to make any exports due to the COVID-19 pandemic all over the Globe.

Decision: the Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 6 yrs to 8 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

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

(a) The proper installation certificate has been submitted within time limits as specified, and

(b) The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

Case No- 87. Pusilin Biotechnology Pvt. Ltd, Kanpur
F.No- HQREPCGPRAPP00000004AM23

Subject: Request for Exemption from maintaining Annual Average Exports in respect of EPCG Authorization No. 0630007489 dated 17.12.2019 under 0% Concessional duty.

The firm has stated that they couldn't neither complete Export obligation nor made any exports towards maintaining Annual Average Exports because of the accident which took place in their factory on 09.06.2019 resulting in fire and casualty of 3 engineers which included 2 Chinese nationals. The firm added that their production is held up/stopped since then.

The firm further stated that against the mentioned authorization they have imported requisite machines to replace and repair the damaged machines but due to Covid-19 visa couldn't be issued to Chinese technical person without whom the machineries can't be repaired and the production of Item Chondritin Sulphate cannot start.

The firm further stated that they are managing to start production and are hopeful to complete 100% EO in stipulated time period of 6 years but maintaining Annual Average Export performance would be impossible for them. Hence the firm is requesting for exemption from maintaining Annual Average Export Performance.

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

Case No- 88. Nisha Enterprises, Indore
F.No- HQREPCGPRAPP00000013AM23

Subject: Request for (i) 1st Block Extension (ii) 2 years EOP Extension (6+2 years) in respect of EPCG Authorization No. 5630000602 dated 09.12.2014 under 0% Concessional duty.

The firm has stated that they couldn't fulfill their 100% EO in stipulated time period of both their Blocks due to lack of export orders, recession in International market and further due to Covid-19 pandemic since the last 2 years. The firm stated that they have made 42.325% exports in the said license and further orders for USD 111390 are in their hands yet to be shipped in the upcoming 2 months.

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

(a) Extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

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

This has the approval of DG, DGFT.

Case No- 89. Embroidery Essentials (P) Ltd., New Delhi
F.No- HQREPCGPRAPP00357378AM22

Subject: Request for extension of 1st block in respect of EPCG Authorization No. 0530163866 dated 03.12.2014 under 0% Concessional duty.

The firm has stated that they could not complete 50% EO within stipulated time i.e. 4 years in the 1st block EOP but they had completed in 2nd block. The firm has also stated that they could not extend the 1st block EOP within the validity date 02.12.2018. Further, 2% composition fee has already been deposited by the firm for non-fulfillment of the 1st block. Therefore, the firm has requested for condonation of 1st block EOP in order to fulfill their EO against the above license.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2%

composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No- 90. S G Exports, Greater Noida
F.No- HQREPCGPRAPP00287698AM22

Subject: Request for Condonation of delay in submission of Installation Certificate beyond 18 months in respect of EPCG Authorization No. 0530174455 dated 29.05.2019 under 0% Concessional duty.

The firm has stated that they were issued the authorization on 29.05.2019 and their import was completed on 19.02.2020. The firm further stated that the Installation Certificate was submitted along with redemption application to RLA on 08.10.2021 but the same was supposed to be submitted on or before 19.08.2021.

The firm further stated that due to Covid-19 lockdowns they were not able to submit the Installation Certificate in stimulated time.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in submission of installation certificate due to COVID, subject to payment of composition fee of Rs. 5000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No- 91. Tria Industries LLP, Kasur
F.No- HQRPRCAPPLY00102516AM21

Subject: Request for consideration of shipping bills for redemption of EPCG No. 3130000463 dated 18.08.2003.

The firm has stated that they had mentioned the EPCG License Number in the export Invoice with the instructions to the CHA for mentioning the same and exporting under the EPCG Scheme. However, the Clearing Agent has mentioned the EPCG License Number on the face of the shipping bill under 'Remarks" Column and filed the shipping bill.

The firm has further stated that they have been able to get the e-BRC regarding the realization of the export proceeds and submitted to the RA, Pune for the redemption of the EPCG License.

Decision: The Committee deliberated upon the case and decided to forward a copy of shipping bills to DoR for further examination at their end and defer it for the next EPCG Committee Meeting.

Case No- 92. Amarnath Dyeing & Bleaching Works Pvt. Ltd., Kolkata
F.No- HQREPCGPRAPP00368689AM22

Subject: Request for extension of 1st Block in respect of EPCG Authorization No. 0230008015 dated 12.06.2012 under 03% Concessional duty.

The firm has stated that they could not fulfill 50% EO in the 1st Block i.e. 6 years due to the unfavorable market situation of the textiles sector. Therefore, the firm has requested for extension of 1st Block against the above authorization.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No- 93. Amman Knitting, Tirupur
F.No- HQRPRCAPPLY00368249AM22

Subject: Request for Second EOP Extension for 1 year i.e. from 10th to 11th year in respect of EPCG Authorization No. 3230013204 dated 23.03.2009 under 03% Concessional duty.

As per ANF-2D, the firm has stated that they could not fulfill export obligation within the extended period i.e. 21.03.2019 (8+2) due to Covid-19 pandemic. Therefore, the firm has requested for further extension of EOP for one year i.e. 21.03.2020 in order to fulfill their EO against the above authorization. The firm is ready to pay the feefor one year time extension.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow Condonation of delay in approaching RA for second EO extension (from 10th year to 11th year) on payment of 50% of duty payable in proportion to the unfulfilled export obligation at the end of 10th year in terms of Para 5.11 of HBP (2009-14) and late fee of Rs. 10,000/- .

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

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

b. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP has already expired.

This has the approval of DG, DGFT.

Case No- 94. Saraswati Plastotech India Private Limited, Jammu
F.No- HQREPCGPRAPP00284504AM22

Subject: Request for Reduced Export Obligation in respect of EPCG Authorization No. 2230002157 dated 25.03.2013 and 2230002021 dated 09.08.2012 under 0% Concessional duty.

The firm has stated its request for consideration for Reduced Export Obligation extended to the Units located in J& K under Annual Supplement 2013-14 to FTP 2009-14 dated 18th April 2013 underEPCG Scheme. The firm further stated that the reasons for non-fulfillment of EO for their unit located in Jammu & Kashmir are as follows:

The state of J&K is regularly affected because of disturbances & it is the entrepreneur who gets majorly affected even after providing qualitative & varied product range at competitive prices and has not been able to succeed in attracting foreign buyers as they are not willing to come to Jammu.

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

Case No- 95. Sony Knit Fab, Noida, U.P.
F.No- HQREPCGPRAPP00147233AM22

Subject: Request for condonation of the procedural lapse of non-declaration of manufacturers' details and EPCG Authorization No. & Date in Shipping Bills against EPCG Authorization No. 0530163909 dated 09.12.2014 under 0% Concessional duty.

The applicant has stated that they are the leading manufacturers and exporters of readymade garments & fabrics. They had procured the EPCG Authorization for the import of machinery for knitting. The imports had been made against the Bill of Entry No. 7931035 dated 08.01.2015. The installation certificate had been obtained within a period of 6 months from the date of installation of the machinery from the Independent Chartered Engineer as the firm is not registered with the Central Excise. Due to some lack of knowledge, the firm had not mentioned the name of the manufacturer, EPCG Authorization number and date on the shipping bills of the 3 rd Party.

The applicant manufactured the garments and further supplied the same to M/s Ankey Exports which were later scheduled to be exported as per the buyer requirement. M/s Ankey Exports is a 3rd Party and an old client of the applicant with whom did business transactions of over million Rupees. The applicant has further stated that they applied for EODC to CLA, New Delhi but they received D/L from CLA Delhi stating that Authorization number is not mentioned in Shipping Bill.

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

Case No- 96. Rattha Somerset Greenways (Chennai) Private Limited, Chennai
F.No- HQREPCGPRAPP00238374AM22

Subject: Request for Condonation of Delay in submission of Installation Certificate beyond 18 months in respect of EPCG Authorization Nos. i. 0430006462 dated 11.08.2008; ii. 0430007164 dated 04.03.2009; iii. 0430007109 dated 06.02.2009 and iv. 0430006565 dated 27.08.2008 under 03% Concessional duty.

The firm has stated that they could not submit Installation certificate to RA within stipulated time due to delay in installation of capital goods. The CGs couldn't be installed in due time due to funding issues and administrative delays. The firmfurther stated that they are ready to pay composition fees for the same.

The firm further stated that they have fulfilled their EO 100% for above mentioned licenses.

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

Case No- 97. Star Engineers, Gujarat
F.No- HQREPCGPRAPP00148579AM22

Subject: Request for acceptance of job work for fulfillment of export obligation in respect of EPGCG authorization No. 3430002507 dated 10.06.2014 under 0% Concessional Duty.

The applicant has stated that with the change in business scenario and severe suffering from Covid-19, an SSI unit can survive and complete EO with amendment of EPCG authorization as requested by them in the present application.

They have made partial physical and SEZ export during first block of EO. Thereafter, they get only job work orders from SEZ units. Further, they manufacture important component called dished end of a product namely reactor used in chemical, petrochemical, fertilizer units which is exported by SEZ. They import raw material - steel in very large quantity at very cheap rate, supply to them and they undertake job work and get job work charges thereby their high tech capital goods imported through EPCG scheme are utilized for export production.

The applicant has submitted that with this business strategy of SEZ units, now it is impossible for an SSI unit like them to import small quantity Steel of and export finished product - Chemical reactor in competition with SEZ units having various cost cutting benefits. They have realized Rs. 1.40 Crores from job work charges from SEZ unit from 2015 to 2021 using EPCG capital goods.

Decision: The Committee deliberated upon the case and decided to defer the case for further examination.

Case No- 98. A P D Exports, Bangalore
F.No- HQREPCGPRAPP00344907AM22

Subject: Request for condonation of non-maintenance of AEO in respect of EPCG Authorization no. 0730018800 dated 23.10.2019 under 0% Concessional Duty.

The applicant has obtained EPCG Authorizations no. 0730018800 dated 23.10.2019 for FOB value worth US$ 130587.25 and duty saved value in Rs. 1,571,400.00 i.e. 6 times the duty saved on Capital Goods on FOB basis within a period of 6 years (12 years in case duty saved is Rs. 100 Crore or more) from date of issue of authorization. The annual average of the past export performance is Rs. 716,323,036.66 as per the condition sheet.

The firm has stated that they have fulfilled the Specific EO of Rs. 70,01,098.58/USD. 95,905.46 within 1st Block period. However, they could not fulfill the AEO against above EPCG authorization due to lock down as well as Covid-19 pandemic during 2020 and 2021. Therefore, they are unable to maintain the AEO. The details ofAEO fulfillment are given below by them:

S. No.	Financial Year	AEO imposed as per condition sheet	AEO maintained by the firm
1	2019-2020	716,323,036.66	50,02,30,340.61
2	2020-2021	716,323,036.66	40,75,65,189.06

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

Case No- 99. Writer Lifestyle Private Limited, Mumbai
F.No- HQRPRCAPPLY00000574AM23

Subject: Request for Condonation of delay in submitting the application for Auto Enhancement in Duty Saved Value in respect of EPCG Authorization No. 0330031217 dated 07.12.2011 under 03% Concessional Duty.

The firm has stated that due to oversight they were unable to inform to RA regarding auto enhancement in Duty Saved Value in terms of Para 5.16(a) of HBP 2015-20. The firm further stated that they have paid the composition fee for 10% auto enhancement in Duty Saved Value and Condonation fee @ INR 5,000/- for enhancement in Duty Saved Value, Composition fee @INR 19500 for 1 st Block Extension, fee @INR 5000 paid in terms of PN No. 35 dated 25.10.2017 and Composition Fees @INR 200 paid for amendment in EPCG Authorization.

The firm has requested to redeem their license in terms of Para 5.13 of HBP 2009-14 and issue them redemption/EODC.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 100. Writer Lifestyle Private Limited, Mumbai
F.No- HQRPRCAPPLY00000453AM23

Subject: Request for Condonation of delay in submitting the application for Auto Enhancement in Duty Saved Value in respect of EPCG Authorization No. 0330032225 dated 26.03.2012 under 03% Concessional Duty.

The firm has stated that due to oversight they were unable to informto RA regarding auto enhancement in Duty Saved Value in terms of Para 5.16(a) of HBP 2015-20. The firm further stated that they have paid the composition fee for 10% auto enhancement in Duty Saved Value and Condonation fee @ INR 5,000/- for enhancement in Duty Saved Value.

The firm has requested to redeem their license in terms of Para 5.13 of HBP 2009-14 and issue them redemption/EODC.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para

5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 101. Writer Lifestyle Private Limited, Mumbai
F.NO- HQRPRCAPPLY00000462AM23

Subject: Request for Condonation of delay in submitting the application for Auto Enhancement in Duty Saved Value in respect of EPCG Authorization No. 0330030758 dated 05.10.2011 under 03% Concessional Duty.

The firm has stated that due to oversight they were unable to inform to RA regarding auto enhancement in Duty Saved Value in terms of Para 5.16(a) of HBP 2015-20. The firm further stated that they have paid the composition fee for 10% auto enhancement in Duty Saved Value and Condonation fee @ INR 5,000/- for enhancement in Duty Saved Value.

The firm has requested to redeem their license in terms of Para 5.13 of HBP 2009-14 and issue them redemption/EODC.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 102. Rashi Steeland Power Limited
F.No- HQREPCGPRAPP00000082AM23

Subject: Request for 1. EOP Extension for 4 years (6+4 years) 2. Condonation of

the composition fees for non-fulfillment of 1st Block in respect of EPCG Authorization No. 0530160746 dated 01.05.2013 under 0% Concessional duty.

The firm has stated that after installation of their imported machinery the NSR (Net Sales Realization) of their finished goods decreased by 55% wherein cost of their main raw material increased due to which they faced excessive financial crunch resulting that their account had become NPA in the month of Oct 2016, category of the bank as per the notification and guidelines of RBI. However, they continued production at a low capacity level and tried to coup up from the worst condition. At present NSR has little bit increased and being good assesses they have started planning for necessary compliances towards respective subject matter.

The firm further stated that they could not complete 100% EO within stipulated time period. The firm has stated that as per Para 5.17 of HBP 2015-20 they are eligible for 2 years of EOP Extension up to 30.04.2021 but these years got ruined due to Covid-19 pandemic. Hence the firm has requested for EOP Extension from the date of endorsement or for the year 2022-23 i.e. 6+4 years instead of 2020-21.

Decision: In respect of 1st request of the firm:

The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 6th to 10th year and accordingly, the Committee decided to reject the request of the applicant.

In respect of 2nd request of the firm:

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

Case No- 103. Valiathu Institute of Medical Science Research Centre, Kerala
F.No- HQRPRCAPPLY00401239AM22

Subject: Request for second EOP Extension i.e. beyond 6+2 years in respect of EPCG Authorization No. 5330001517 dated 14.08.2013 under 0% Concessional Duty.

The firm has stated that they have already got total 8 years (6+2 years) of EOP for completing their EO but during this period they couldn’t fulfill their 100% EO due to Covid-19 pandemic situation wherein foreign patients were not coming to their Hospital for treatments. Hence the firm has requested for another two years of Extension i.e. beyond 6+2 years for completing their EO.

After due deliberation on the request of the firm, the Committee decided to defer the case for further examination.

Case No- 104. Palm Grove Beach Hotels Private Limited, Mumbai
F.No- HQREPCGPRAPP00000090AM23

Subject: Request for allowing payment of additional application fee on excess duty saved utilized in respect of EPCG Authorization No. 0330041363 dated 27.03.2015 under 0% Concessional duty.

The firm has stated that Duty saved amount of the CGs imported was Rs. 4216952 which was exceeding the value of EPCG License by Rs. 54707 (1.31%). The firm has stated that they have fulfilled 100% EO during 2017-18 and applied for redemption to RA Mumbai which in return issued a deficiency letter. The firm further stated that RA Mumbai further pointed that P.N. No. 22 dated 31.07.2019 and P.N. No. 3 are not applicable in their case as their authorization is issued before 31.03.2015 and advised them to approach DGFT HQ.

The firm has submitted that application fee for excess goods imported come to Rs. 109 which the firm is ready to pay.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 105. Promas Research Laboratories Private Limited, Mumbai
F.No- HQREPCGPRAPP00000061AM23

Subject: Request for 1. 1st Block Extension 2. EOP Extension for 3 years up to 2022 (6+3 years) 3. Another EOP Extension up to 2024 (beyond 6+2 years) in respect of EPCG Authorization No. 0330037302 dated 22.11.2013 under 0% Concessional Duty.

The firm has stated that they were granted EPCG Authorization for exports of services namely Technical Testing and Analysis Services and imported capital goods during Feb 2014 and were installed before August 2014. The firm further stated that they got Maharashtra FD Approval on 23.10.2015 and US FDA registration on 20.02.2019 before exports could take place.

The firm stated that a fire broke out in their factory on 27.02.2018 destroying all their major components and all the above factors led to considerable delay in fulfillment of EO. The firm stated that they have commenced export of services from 12.04.2019 after US FDA registration and repairs and replacement of all their capital goods affected by fire.

Decision: In respect of 1st request of the firm:

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

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

This has the approval of DG, DGFT.

In respect of 2nd and 3rd request of the firm:

The Committee deliberated upon the case and decided to defer it with the directions to call for GST Returns from the firm for the period of 2017-18 and 2018-19.

Case No- 106. GCC Hotels Pvt. Ltd., Thane
F.No- HQREPCGPRAPP00000021AM23

Subject: Request for regularization of excess duty credit utilized within 10% on EPCG License No. 0330037428 dated 11.12.2013 under 0% Concessional Duty.

As per ANF-2D form, the applicant has stated that at the time of import they had utilized excess duty saved value which is less than10% permitted as Para 5.16 (a) of HBP but they could not submit application fees within stipulated time due to delay in getting documents from CHA after import clearance, they were not able to enhance license within time period. However, there was a delay in the payment of differential fees. The firm has also stated that they have already completed EO with AEO. RA, Mumbai issued D/L dated 03.02.2021 and informed as under:

"You have enhanced the DSV as per the debit sheet of authorization and you have to have to submit documents as per PN. 22 dated 31.07.2019 vide amended Para 5.16 (a) of HBP 2015-20.

You are requested to approach Hqrs DGFT for above query."

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 107. A. B. Rolling Mills Pvt. Ltd., Valsad (Gujarat)
F.No- HQREPCGPRAPP00000022AM23

Subject: Request for regularization of excess duty credit utilized within 10% on EPCG License No. 5230010623 dated 08.08.2012 under 0% Concessional Duty.

The applicant has stated that at the time of import they have utilized excess duty saved value of Rs. 1,05,25,858.93/- against duty saved value of Rs. 95,68,962.66/- which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees.

The firm has stated that they have fulfilled EO and applied for EODC to RA, Surat. RA, Surat issued D/L dated 08.10.2021 (not attached) informed them that they are to approach DGFT (HQ) , New Delhi for regularization of delay to applying for excess utilization of Duty Saved Value in terms of Public Notice No. 22 dated 31.07.2019.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No- 108. Rajyog Minerals Private Limited, Gurgaon
F.No- HQREPCGPRAPP00000083AM23

Subject: Request for 2 years EOP Extension (6+2 years) in respect of EPCG Authorization No. 0530163875 dated 03.12.2014 under 0% Concessional duty.

The firm has stated that they couldn't fulfill their 100% EO in stipulated time due to Covid-19 pandemic which affected the firm's business and exports. The firm has assured of fulfilling their 100% EO if extension for 2 years is provided to them.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EO extension (from 6 years to 8 years) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No- 109. Kismat Textiles Mills, Kolhapur
F.No- HQRPRCAPPLY00174158AM22

Subject: Request for (i).Extension of 1st Block and extension of EOP for 2 years i.e. 6+2 years (ii).Amend/add export item i.e. Readymade Garments against EPCG Authorization No.3130007910 dated 16.04.2014 under 0% Concessional duty

In respect of 1st request, the firm stated that they had paid 2% composition fees for 1st block extension for one time condition of time period in respect of obtaining block-wise extension in EOP. Further they also requested for EOP extension for 2 years i.e. from 6 years to 08 years.

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

a. Extension in block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs.10,000/-.

b. Condonation of delay in approaching RA for EOP extension (from 8 yrs to 10yrs) on payment of composition fee or imposition of additional export obligation in terms of Para Para 5.11 of HBP (2009-14) and late fee of Rs10,000/-.

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

(a) The proper installation certificate has been submitted within time limits as specified, and

(b) The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

In respect of 2nd request of the firm:

As per condition sheet they were supposed export Woven Fabrics (Cotton/Synthetics Fabrics) under ITCHS Code 5512, 5513, 5514, 5515, 5516, 5407, 5408, 5208, 5209, 5210, 5211, 5212) but they are facing difficult to export under the earlier given ITCHS codes. Therefore, the firm has requested to amend/add the export item i.e. Readymade Garments under ITCHS codes 6201, 6202,6203,6204, 6205,6206, 6207, 6208, 6209,6210, 6211,6103,6104, 6105, 6106 ,6109, 6111, 6112, 6113, 6114, 6117. The firm has further stated that a readymade garments shall be manufactured by the sewing machines as a value added product and post production product. The firm has mentioned vide Para 5.03(d) of current Hand book, which is reproduced below:-

"An application for amendment in the list of export item(s) including additions(s)/ deletion(s) if any, may be filed with RA concerned provided the EOP for the authorization is valid and the CG has nexus with export product. The applicant would give justification for seeking such amendment (s) along with fresh nexus certificate from an independent Chartered Engineer".

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

Case No- 110. Walmark Meditech Private Limited, Nagpur
F.No- HQREPCGPRAPP00000301AM23

Subject: Request for (i).1st Block Extension (ii). 2 years EOP Extension (6+2 years) in respect of EPCG Authorization No. 5030000432 dated 19.11.2013 and 5030000468 dated 08.04.2014 under 0% Concessional Duty.

The firm has stated that they couldn't fulfill their 100% EO in stimulated time period due to sudden slowdown in international market, balance of payment issue in Sri Lanka which is their main customer base and Covid-19 pandemic. The firm further stated that conditions have improved and they are in a position to fulfill their 100% EO as they are getting export orders and hence requesting for extension.

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

(a) Extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009- 14 and late fee of Rs. 10,000/-.

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

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

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

This has the approval of DG, DGFT.

Case No- 111. VRS Leathers Private Limited, Chennai
F.No- HQRPRCAPPLY00002555AM23

Subject: Request for Regularization of Annual Average Shortfall for redemption purpose without payment of duty in respect of EPCG Authorization No. 0430009544 dated 15.02.2011 under 0% Concessional Duty.

As per ANF-2D, the firm has obtained subject EPCG Authorization for duty saved value of Rs. 528780.00 and EO worth US$ 69046.35. The annual average of the past export performance is Rs. 175650794.0 as per the condition sheet. The firm has not attached requisite copy of EPCG Authorization to verify.

The firm has stated that overall Annual Average to be maintained Rs. 17,56,50,794 as per the license but they were able to maintain Rs. 11,99,54,730.54 (68.3%) i.e. Shortfall of Rs. 5,56,96,063.60 (31.7%). The shortfall in average EO is due to following reasons:

i. One of their key customers from Hong Kong defaulted in payment of Rs.1.25 Cr and gone bankrupt affecting the working capital of the firm which further resulted in stopped supply of basic raw materials by suppliers to them.

ii. The Industry is dependent on finished leathers orders from China but Chinese government imposed strict laws and levied additional duties for importing finished leather and goods from India.

iii. Unforseen overall market conditions i.e. pollution control and frequent power cuts at factories for 2-3 years witnessing de-growth in volumes and values.

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

Case No- 112. Shree Balaji Rice and General Mills, Fazilka Punjab
F.No- HQREPCGPRAPP00000057AM23

Subject: Request for (i).1st Block Extension from 10th to 12th year i.e. up to 17.12.2020 and regularization of late submission of application (ii). EOP Extension beyond 12th year considering 5% additional export obligation in respect of EPCG Authorization No. 3030004825 dated 18.12.2008 under 03% Concessional Duty.

The firm has stated that being an exporter of Rice and falls under the category of agriculture unit they were granted EOP Extension from 8th to 12th year and their 1st block expired on 17.12.2018 i.e. 10 years from issue of authorization due to extension provided. The firm stated that they couldn't fulfill their 100% EO in stipulated time period and hence applying for Condonation in 1st block i.e. up to 17.12.2020 and requested to regularize their late submission.

The firm further stated that after considering Para 5.17(f) added vide Notification no.28 dated 23.09.2021 where their EOP expired between 01.08.2020 to 31.07.2021, they are requesting for further overall EOP extension (beyond 12 years) considering 5% additional export obligation.

In respect of 1st request of the firm:

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

(a) Extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of HBP 2004-09 and late fee of Rs. 10,000/-.

(b) Condonation of delay in approaching RA for second extension in EOP (10th year to 12th year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 of HBP 2004-09.

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

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

b. The payment of balance duties of Customs plus interest on unfulfilled EO since the extended EOP (from 10 to 12 years) has already expired.

This has the approval of DG, DGFT.

In respect of 2nd request of the firm:

The Committee went through the statements made by the firm and decided to defer the case. and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension beyond 12th year and accordingly, the Committee decided to reject the request of the applicant.

Case No- 113. Tej Ram Dharam Paul, New Delhi
F.No- HQREPCGPRAPP00000073AM23

Subject: Request for Consideration of Free Shipping Bills for fulfillment of EO in respect of EPCG Authorization No. 0530164760 dated 28.04.2015 under 0% Concessional Duty.

The firm has stated that they submitted documents for EODC for subject authorization to CLA New Delhi along with affidavit under Policy Circular No. 7/2002 dated 11th July 2002. The firm further stated that in their export shipping bills, they were not able to mention EPCG Authorization No. because it was not reflected in the Customs Portal while filling the shipping bills. The firm has requested to consider the mentioned free shipping bills for fulfillment of EO against the mentioned EPCG license.

The firm has neither submitted copies of mentioned free shipping bills nor proper justification for consideration of these shipping bills for fulfillment of EO. We may call for copies of the same.

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

Case No- 114. Priyanshi Textiles Private Limited, Surat
F.No- HQRPRCAPPLY00000993AM23

Subject: Request for EOP Extension for 4 years i.e. from 8th to 12th year in respect of EPCG Authorization No. 5230007913 dated 27.12.2010 under 03% Concessional duty.

The firm has stated that they couldn't fulfill their 100% EO in stipulated time period of 8 years due to bad business circumstances and Covid-19 pandemic.

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

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

ii. Condonation for delay in approaching RA for second extension in EOP (10th year to 12th year) with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid bythe authorization holder to custom authorities in terms of provisions contained in Para 5.11 (b) of HBP 2009-14.

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

This has the approval of DG, DGFT.

Case No-115. Sri Shandar Snacks Private Limited, Nainital
F.No- HQRPRCAPPLY00002542AM23

Subject: Request for 1. 1st Block Extension and 2. EOP Extension for 2 years (6+2 years) up to 31.12.2023 in view of DGFT's Notification 28/2015-20 in respect of EPCG Authorization No. 6130000424 dated 22.05.2014 under 0% Concessional Duty.

The firm has stated that they are manufacturer and exporter of processed food products, tortilla chips and corn nuts etc. the firm furtherstated that they couldn't fulfill their 100% EO in stipulated time period in both the blocks due to tough competition in global business and Covid-19 pandemic and had approached to CLA New Delhi forthe EOP Extension but were requested to approach DGFT HQ for the same.

The firm further stated that they have export orders in hands to fulfill their EO and are ready to pay composition fees and penalties for Extension.

In respect of 1st request of the firm:

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

In respect of 2nd request of the firm:

In respect of request for EOP Extension up to 31.12.2021:

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

In respect of request for EOP Extension up to 30.12.2023:

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EOP extension for 2 years (from 6 yrs to 8 yrs) i.e. up to 30.12.2023 on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No-116. R.S. Graphics, Chennai
F.No- HQREPCGPRAPP00000089AM23

Subject: Request for Condonation of delay in submission of Installation Certificate beyond 18 months under EPCG Scheme in respect of EPCG Authorization No. 0430016812 dated 22.05.2017 under 0% Concessional duty.

The firm has stated that they had to submit the Installation Certificate within 6 months from the date of import of capital goods. However they had installed the machinery within the due date and obtained the Chartered Engineer issued Installation Certificate but couldn't submit the same to RA within stipulated time period of 6 months due to frequent changes in logistic department and non-monitoring by the management.

The firm further stated that only after getting the query from RA upon filing the redemption application they came to know about the delay in submission of Installation Certificate. The firm further stated that they have paid Rs. 5000 for delay in filing of the Installation Certificate.

As per Installation Certificate dated as 15.09.2017 issued by Chartered Engineer enclosed by the firm, machinery was installed at the firm's premises on 11.09.2017 with Bill of Entry No. 2156828 dated 19.06.2017.

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

Case No-117. Kineco Kaman Composites India Pvt. Ltd., Bardez (Goa)
F.No- HQRPRCAPPLY00000022AM23

Subject: Request for regularization of excess duty credit utilized within 10% on EPCG License No. 1730001073 dated 29.10.2010 under 03% Concessional Duty.

The applicant has stated that at the time of import they have utilized excess duty saved value which is less than 10% permitted as Para 5.16 (a) of HBP. RA, Panaji issued D/L dated 01.10.2019 informed them that they have availed excess duty saved amount but not deposit the fee in time as per P.N. 22 dated 31.7.2019. The firm has also stated that RA, Panaji vide D/L dated 4.12.2019 informed them to approach HQr., New Delhi for approval of condonation of excess utilization duty saved value and delay in payment application fees. But, they could not submit application fees within stipulated time due Corona and lock down. Now, they have submitted application fees.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No-118. Morganite Crucible (India) Ltd., Aurangabad (M.H.)
F.No- HQREPCGPRAPP00360872AM22

Subject: Request for condonation for late submission of Installation certificate beyond 18 months against EPCG Authorization No. 0330051702 dated 23.10.2019 under 0% Concessional duty.

The firm has stated that they had imported one CG by splitting into two consignments on 08.11.2019 and 26.11.2019 under EPCG License no. 0330051702 dated 23.10.2019. Their completion date of final import of CG was on 26.11.2019. They have installed CG in their factory on 03.05.2021 as per CE Certificate. Due to pandemic situation of Covid-19, installation operator of the capital goods imported was not able to come in India from China. Hence, they have installed CG beyond stipulated time i.e. 17 months and 7 days. Due to the late installation of CG, the installation certificate was online submitted on 23.06.2021. They have also paid composition fees of Rs. 5,000/- on 12.11.2021.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in submission of installation certificate due to COVID, subject to payment of composition fee of Rs. 5000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No-119. Ramtex Exports, Ludhiana
F.No- HQREPCGPRAPP00000024AM23

Subject: Review Application for request for second EOP Extension for 2 years (beyond 6+2 years) in respect of EPCG Authorization No. 3030011585 dated 12.09.2013 under 0% Concessional duty.

The firm has stated that their license was extended for 2 years up to 11.09.2021 but they couldn't fulfill their 100% EO in extended time period due to Covid-19 pandemic and lockdowns which led to no foreign buyers who doubted the firm's abilities whether they will be able to supply their goods during the pandemic which affected their exports. The firm further stated that they are sure to complete their EO within requested period.

The case was considered in the 13th EPCG Committee Meeting of AM-22 wherein 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 and accordingly, the committee decided to reject the request of the applicant.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension from 8th to 10th year and accordingly, the Committee decided to reject the request of the applicant.

Case No-120.N. D. Woollen Mills, Amritsar
F.No- HQREPCGPRAPP00000006AM23

Subject: Request for relaxation in depositing fees against Excess Duty utilized within 10% in respect of EPCG Authorization No. 1230001003 dated 19.06.2013 under 0% Concessional Duty.

The firm has requested for relaxation to deposit fees against excess duty utilized against subject license which was not submitted in stipulated time period to RA Ludhiana. The firm has requested for relaxation to not deposit fee with specified time of 2 years from the date of import against excess duty utilized within 10%.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No-121.Navratan Pipe And Profile Limited, New Delhi
F.No- HQREPCGPRAPP00000081AM23

Subject: Request for relaxation in policy related to regularization of excess duty entitlement of Rs. 1842 in respect of EPCG Authorization No. 0530151625 dated 26.03.2010 under 0% Concessional duty.

The firm has stated that they are leading manufacturer/exporter of various steel products wherein they had imported goods against above authorization and fulfilled 100% EO and submitted the documents before CLA New Delhi. The firm further stated that while debiting customs duty at time of import, an excess duty entitlement of Rs. 1842 was used in the subject authorization due to exchange rate fluctuations due to which the authorization has not been redeemed.

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No-122. Sumangal Handlooms, Surat
F.No- HQRPRCAPPLY00000238AM23

Subject: Request for EOP Extension from 17.10.2018 up to 17.10.2020 i.e. from 12th year to 14thyear against EPCG Authorization No. 5230001230 dated 17.10.2006 under 05% Concessional Duty.

The firm has stated that they have 2 unfulfilled EPCG Authorization i.e. 5230001230 dated 17.10.2006 (subject license) and 5230002186 dated 11.06.2007 (The firm has applied for same request for this authorization vide File No. HQRPRCAPPLY00000241AM23). The firm couldn't fulfill their 100% EO for both these licenses in stipulated time period of 8 years. The firm further stated that they could start exports only from 29.06.2018 (12 years after license was issued) and from them onwards they had good direct exports.

The firm further stated that if they get an extension of two years from 2018 to 2020 they can club the above mentioned 2nd Authorization with the 1st Authorization and fulfill the combined EO with their direct exports that they have made during the year 2018-20.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension beyond 12th year and accordingly, the Committee decided to reject the request of the applicant.

Case No-123. Sugosa Cottons Pvt. Ltd, Maharashtra
F.No- HQRPRCAPPLY00000063AM23

Subject: Request for 2 years EOP Extension (8+2 years) up to 26.08.2021 in respect of EPCG Authorization No. 5030000125 dated 26.08.2011 under 03% Concessional Duty.

The firm has stated that they have fulfilled their 100% EO and attaching copy of shipping bills for reference. The firm further stated that they couldn't apply for EOP Extension for 2 years to RA in stipulated time period due to unawareness of policy provisions regarding applying for it and the procedure for fulfilling EO.

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No-124. Rucha Weaving, Maharashtra
F.No- HQRPRCAPPLY00002122AM23

Subject: Request for EOP Extension for 2 years up to 13.12.2022 (8+2 years) in respect of EPCG Authorization No. 5030000311 dated 13.12.2012 under 03% Concessional Duty.

The firm has stated that due to unawareness of the policy provisions, industry not being completely aware about the rules and regulations of the EPCG and its repercussions for defaulting regarding the procedures for fulfilling EO they couldn't apply for EOP extension within the stipulated time period. The firm further stated that they have new export orders to be fulfilled and are applying for EOP for 2 years as they couldn't fulfill their 100% EO in stipulated time.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No-Case No-125. Yukta Textile, Maharashtra
F.No- HQRPRCAPPLY00002120AM23

Subject: Request for EOP Extension for 2 years up to 15.04.2022 (6+2 years) in respect of EPCG Authorization No. 5030000470 dated 15.04.2014 under 0% Concessional Duty.

The firm has stated that due to unawareness of the policy provisions, industry not being completely aware about the rules and regulations of the EPCG and its repercussions for defaulting regarding the procedures for fulfilling EO they couldn't apply for EOP extension within the stipulated time period. The firm further stated that they have new export orders to be fulfilled and are applying for EOP for 2 years as they couldn't fulfill their 100% EO in stipulated time.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EO extension (from 6 years to 8 years) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

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

This has the approval of DG, DGFT.

Case No-126. Tiger Camp Private limited, New Delhi
F.No- HQREPCGPRAPP00406201AM22

Subject: Request for EOP Extension up to year 2025 in respect of the following EPCG Authorizations Nos. under 0% Concessional Duty.

- **i. 0530161732 dated 23.10.2013**
- **ii. 0530162763 dated 16.05.2014**
- **iii. 0530161840 dated 13.11.2013**
- **iv. 0530161830 dated 12.11.2013**
- **v. 0530161928 dated 02.12.2013**
- **vi. 0530161731 dated 23.10.2013**

The firm has stated that they had started to construct a restaurant in the year 2013 but got delayed due to late permissions from CRZ and the state govt. which became operational at the end of year 2015 but the other revenue generating centers of the project couldn't be completed due to funds scarcity.

The firm further stated that they couldn't fulfill 100% EO in stimulated time period due to economic recession in Russia during 2015-16 as the main foreign tourist flow in Goa comes from Russia and there was a big drop in the Russian and other foreign tourist inflows to Goa. The other factor included cut throat competition in the tourism industry in Goa, Covid-19 pandemic lockdowns affecting the service industry including hotels, international travel etc. resulting in no foreign guests in India.

The firm also stated that they did infrastructure development in the year 2018-19 and has completed the remaining part of the project to attract foreign customers with exciting offers and earn the foreign exchange for EO fulfillment.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for EO extension beyond 8th year and accordingly, the Committee decided to reject the request of the applicant.

Case No-127. J P M Automobiles Ltd., Delhi
F.No- HQREPCGPRAPP00290765AM22

Subject:- Request for condonation for late submission of Installation certificate beyond 18 months against 3 EPCG Authorization nos. 0530167260 dated 28.3.2016, 0530167261 dated 28.3.2016 and 0530167262 dated 28.3.2016 under 0% concessional duty.

The firm has stated that they could not submit Installation certificate due to left of their export executive / staff. As per Installation certificate issued by Office of the Deputy Commissioner Central Excise Division-II on 08.12.2016 that CGs were imported and installed at the premises on 07.08.2016 within time limit.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in submission of installation certificate, subject to payment of composition fee of Rs. 5000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No-128. Anutone Acostics Limited, Bangalore
F.No- HQRPRCAPPLY00082728AM21

Subject: Request for:

- **i. Extension in EOP for five years i.e. 6+5 years**
- **ii. Re-fixation of AAEO as Nil**

in respect of EPCG authorization No. 0730012458 dated 19.06.2013 under 0% Concessional Duty.

The applicant has stated that their manufacturing plant ran into multiple problems and they are still struggling to complete the export obligation. It took a lot of time to get the chemistry of the product right in terms of the right quality of raw materials and the ratios like magnesium oxide, magnesium sulphate, pinewood particles, additives, etc. The quality of raw materials in China is different from India and we had to develop their own material identifiers, quality parameters and ratios after considerable research to get it right. Raw MgO which was earlier available abundantly in the Salem district of Tamil Nadu became a scarce item due to changes in policies by the successive Tamil Nadu state governments. Hence it also became costlier and supplies were erratic. The machineries being imported from China suffered from a lot of infirmities. Due to language and distance, the communications were time consuming and tiresome.

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

Case No-129. Lambodhara Textiles Ltd., Coimbatore
F.No- HQREPCGPRAPP00176056AM22

Subject: Request for condonation of the shortfall in AEO in respect of EPCG Authorization No. 3230027378 dated 29.10.2018 under 0% Concessional Duty.

The firm in their application have given the reason/justification i.e. COVID-19 Government Restrictions for shortfall in AEO and also requested for PH to explain their case.

Accordingly, the Committee decided to defer the case and grant PH to the company.

Case No-130. Park Leather Company, Kolkata
F.No- HQREPCGPRAPP00000296AM23

Subject: Request for Condonation of Delay in submission of Installation Certificate beyond 18 months, issued by Chartered Engineer in respect of EPCG Authorization No. 0206030002 dated 08.05.2014 under 0% Concessional Duty.

The firm has stated that they have deposited the EODC documents to RA Kolkata and had prepared the Installation Certificate within the specified time limit but aren't able to trace out the proof of submission of the same to RA Kolkata. The firm further stated that RA Kolkata has directed them to reach out to DGFT HQ for the above mentioned request as the firm has submitted the Installation Certificate beyond 31.03.2021 in lieu of P.N. No. 01 dated 07.04.2020.

As per Installation Certificate dated as 20.07.2014 issued by Chartered Engineer enclosed by the firm, machinery was installed at the firm's premises on 13.06.2014 with BOE No. 5546913 dated 20.05.2014.

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

Case No-131.Balaji Chawal Mills Pvt. Ltd., Lucknow
F.No- HQRPRCAPPLY00362407AM22

Subject: Request for extension of EOP for 6 days i.e. beyond 6+2 years in respect of EPCG Authorization No. 0630004368 dated 10.12.2013 under 0% Concessional duty.

The firm has stated that they could not complete 100% EO within extended time period i.e. 8 years. As per amendment sheet, EOP was granted for two years i.e. 6 years to 8 years. Now, the firm has stated that they have completed 100% EO after 8 years and 6 days i.e. on 16.12.2021 but their EOP was valid up to 10.12.2021. Therefore, the firm has requested for extension of EOP in order to fulfill their EO.

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow condonation of delay in approaching RA for second extension in EOP beyond (6+2 years) for 6 days with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities in terms of provisions contained in Para 5.11 of HBP 2004-09.

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

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

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

This has the approval of DG, DGFT.

Case No-132. Kalpena Industries (India) Ltd.
F.No- HQREPCGPRAPP00387452AM22

Subject: Request for regularization of excess duty credit utilized within 10% on EPCG License No. 0330036195 dated 26.06.2013 under 0% Concessional duty - reg.

The applicant has stated that at the time of import they have utilized excess duty saved value of Rs. 16,769,009.53 against duty saved value of Rs. 16,739,622.41/- which is less than 10% permitted as Para 5.16 (a) of HBP. However, there was a delay in the payment of differential fees.

2. The firm has stated that they applied for EODC to RA, Mumbai after completion of EO as well as AEO proportionate to duty save value utilized. RA, Mumbai issued D/L dated 04.03.2022 informing the applicant as under:

"Composition fee delay in payment of fees for excess DSV beyond 2 years. You are requested to comply as per PN. 22 dated 31.07.2019."

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No-133. Sun Fabrics, Jamalpur, West Bengal
F.No- HQREPCGPRAPP00394631AM22

Subject: Request for:
i. 1st Block Extension and
ii. 2 years EOP Extension from the date of endorsement in respect of EPCG Authorization No. 0230004499 dated 30.09.2009 under 0% Concessional Duty.

The firm has stated that they had imported 4 Sets of well-knit High speed double circular knitting machine to manufacture Knitted Hosiery Fabrics. The firm further stated that they couldn't fulfill their 100% EO in both the blocks in stimulated time period due to-

- During the period 2012-15, the International market was going through a severe crisis period with very low prices quoted by the foreign buyers
- The firm being new entrants in the overseas market.
- The firm negotiated with few Third party exporters to whom they supplied the Knitted fabric but since they could not locate the Original EPCG Authorization at their end, they were unable to finalize for Third Party exports also.

The firm also stated that meantime as per P.N. 35, 36 and 37 all dated 25.10.2017 they applied to RA office with requisite fees for Regularization of late submission of Installation certificate, Block wise EOP extension and 2nd Block period EOP extension for two years but the RA office has not yet granted the above mentioned requests as the firm does not have any further EOP left to complete the export obligation.

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

(a) Extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009- 14 and late fee of Rs. 10,000/-.

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

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

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

This has the approval of DG, DGFT.

Case No-134. Krishna Landi Renzo India Private Limited, Gurugaon
HQREPCGPRAPP00268755AM22

Subject: Request for Condonation of delay in submitting Installation Certificate beyond 18months in respect of EPCG authorization No.0530162804 dated 27.05.2014 under 0% Concessional Duty.

The applicant has stated that the delay in the submission of Installation Certificate was unintentional on its part, as they believe the documents were submitted to DGFT but for which they have no proof in records, for this they request the honorable Committee to excuse the delay in submission of Installation Certificate. They have completed Export Obligation imposed under the License.

As per Installation Certificate issued by Central Excise dated 19.01.2015 enclosed by the firm, machinery was installed at the firm's premises as on 07.11.2014 with Bill of Entry No. 6076882 dated 10.07.2014. Installation has taken place within time limits.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in submission of installation certificate issued by the Central Exise authorities only, subject to payment of composition fee of Rs. 5000/- and submission of installation certificate.RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No-135. Salasar Textile, Maharashtra
F.No- HQRPRCAPPLY00000138AM23

Subject: Request for 2 years EOP Extension (8+2 years) up to 13.12.2022 in respect of EPCG Authorization No. 5030000314 dated 13.12.2012 under 03% Concessional Duty.

The firm has stated that they couldn't fulfill their 100% EO in stipulated time period but have new export orders to be fulfilled. The firm further stated that they couldn't apply for EOP Extension for 2 years to RA in stipulated time period due to unawareness of policy provisions regarding applying for it and the procedure for fulfilling EO.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No-136. Kincaid Agri Projects Pvt. Ltd., Delhi
F.No- HQREPCGPRAPP00396929AM22

Subject: Request against EPCG Authorization Nos. 0530155385 dated 28.04.2011 and 0530156011 dated 18.07.2011 under 03% Concessional duty :

i. Request for extension of 1st Block.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58of FTP 2015-20 to allow extension in block-wise EOP as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

(a) The proper installation certificate has been submitted within time limits as specified, and

(b) The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

ii. Inclusion of Additional export products such as Honey.

The firm has stated that they had imported every part of cold storage from Netherlands and then builds the CA store in the Uttarkashi district of Uttrakhand. Hence, it took more than two years for them to start the operations. After start of the operations it took almost two years to organize the farmers and built a suitable platform because of the dominance of the mandis. The firm has further stated that their primary business is to store fresh apples from September to December and then sold the stored apples from Feb-June and India itself import 357 thousand ton of apples from all over the world and because of this it is almost impossible to export apples from India as the domestic market is already in shortage. After realizing that it won't be possible for them to export apples from India they then tried exporting spices as Indian spices are in demand and they succeeded and started exporting spices but due to Covid-19 Outbreak all international border was locked and they were unable to export it. The firm has stated that now the situation become stable and farmers from whom they purchase apples also produce honey and they have found a reliable exporter of honey and shipments has begun already hence the firm has requested to add honey in their license so that they can fulfill export obligation.

2. As per EPCG authorization condition sheet, the firm was supposed to export Processed Food Fresh Fruit & Vegetables Juice (ITCHS Code 20099000) for EPCG Authorization no. 0530156011 dated 18.07.2011 and Agricultural Products Fruits like apples etc. (ITCHS Code 08000000), Agricultural Products Coffee, tea, spices (ITCHS Code 09000000) Agricultural Products Cereals (ITCHS Code 10000000) for EPCG Authorization no. 0530155385 dated 28.04.2011.

Decision: The Committee observed that lot of items were added in export items which have no relevance to the imported equipment. the Committee advised RA to relook at the items endorced on the authorization and delete items which have no nexus with the imported capital goods.In respect of adding Honey, committee decided to reject the request as there is no nexus with imported capital goods.

Case No-137. Four Star International Ltd., Gopalpur, Kolkata
F.No- HQREPCGPRAPP00398482AM22

Subject: Request for extension of 1st Block in respect of EPCG Authorization No. 0230004814 dated 08.01.2010 under 0% Concessional duty.

The firm has stated that they could not fulfill 50% in 1st block due to the unavoidable reason. Therefore, the firm has requested for extension of 1st block in order to fulfill export obligation against the above authorization.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58of FTP 2015-20 to allow extension in block-wise EOP as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

(a) The proper installation certificate has been submitted within time limits as specified, and

(b) The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

Case No-138. Four Star International Ltd., Gopalpur, Kolkata
F.No- HQREPCGPRAPP00398501AM22

Subject: Request for Extension of EOP for 1 year i.e. 6+1 year in respect of EPCG Authorization No. 0230004814 dated 08.01.2010 under 0% Concessional duty.

The firm has stated that they have fulfilled only 48.41 % export obligation against the above authorization within the initial EOP i.e. 6 years and balance export obligation could not be fulfilled due to the unavoidable reason. Therefore, the firm has requested for extension of EOP for 1 year in order to fulfill export obligation against the above authorization.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EOP extension for 1 year (from 6 yrs to 7 yrs) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-

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

The above relaxation is also subject to the following conditions:- (a) The proper installation certificate has been submitted within time limits as specified, and (b) The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

Case No-139. R.G.I. Meditech Private Limited, Agra
F.No- HQREPCGPRAPP00395903AM22

Subject: Request for EOP Extension from 31.12.2021 up to 31.12.2022 in respect of EPCG Authorization No. 0630003944 dated 29.04.2013 under 0% Concessional Duty.

The firm has obtained subject EPCG Authorization for duty saved value of Rs. 18165233.0 and EO worth US$ 983464.93. The annual average of the past export performance is Rs. 0.00 as per the condition sheet.

The firm has attached wrong covering letter which doesn't pertain to the actual request of the firm. The submission and request of the firm has been noted from ANF-2D.

The firm has stated that they couldn't fulfill their 100% EO under extended EOP of 31.12.2021 and have fulfilled to the capacity of 75.24% in terms of Foreign Currency and 94.58% in terms of INR andleft with 24.76% in terms of Foreign Currency and 5.42% in terms of INR.

In respect of request for EOP Extension up to 31.12.2021:

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

In respect of request for EOP Extension up to 30.12.2022:

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EOP extension for 1 year (from 7 yrs to 8 yrs) i.e. up to 30.12.2022 on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

This has the approval of DG, DGFT.

Case No-140. Sanil Tex Private Limited, Mumbai
F.No- HQREPCGPRAPP00000306AM23

Subject: Request for 1st Block Extension in respect of EPCG Authorization No. 0330025034 dated 28.01.2010 under 0% Concessional duty.

The firm has requested as per Para 2.58 of FTP to condone the delay in applying for block-wise extension beyond 90 days. The firm further stated that they have completed their 100% EO in 2nd block. RA Mumbai has issued D/L to the firm for approaching DGFT HQ for regularization of 1st Block.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009-14 and late fee of Rs. 10,000/-.

The above relaxation is also subject to the following conditions (a). The proper installation certificate has been submitted within time limits as specified, and (b). The payment of balance duties of Customs plus interest on unfulfilled EO since the EO period has already expired.

This has the approval of DG, DGFT.

Case No-141. Yamuna Enterprises, Mumbai
F.No- HQRPRCAPPLY00000735AM23

Subject: Request for 1st Block Extension and EOP Extension from 6th to 8th year in respect of EPCG Authorization No. 0330044029 dated 29.03.2016 under 0% Concessional Duty.

The firm has stated that they couldn't fulfill their 100% EO in stipulated time period for both the blocks due to Covid-19 pandemic wherein there was a huge rise in cases in Mumbai which resulted into less attendance of office staff and no travelling to offices. Due to the same reason the firm wasn't able to apply for Block-wise and EO Extension to RA in stipulated time period in reply to which RA Mumbai issued them a DL stating to approach DGFT HQ for the above mentioned request.

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

(a) Extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009- 14 and late fee of Rs. 10,000/-.

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

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

This has the approval of DG, DGFT.

Case No-142. Palm Grove Beach Hotels Private Limited, Mumbai
F.No- HQREPCGPRAPP00000300AM23

Subject: Request for: (i) Allowing payment of Additional Application Fee on Excess Duty Saved utilized (ii) 1st Block Extension(iii) EOP Extension (6+2 years) in respect of EPCG Authorization No. 0330036852 dated 23.09.2013 under 0% Concessional duty.

The applicant has obtained subject EPCG Authorization for duty saved value of Rs. 2319265.97 and EO worth US$ 224807.68. The annual average of the past export performance is Rs. 286420.502 as per the condition sheet.

The firm has stated that Duty saved amount of the CGs imported was Rs. 2364339 which was exceeding the value of EPCG License by Rs. 45073.03 (1.94%). The firm has stated that they have fulfilled 100% EO during 2018-19 and applied for redemption to RA Mumbai which in return issued a deficiency letter. The firm stated that RA Mumbai further pointed that P.N. No. 22 dated 31.07.2019 and P.N. No. 03 are not applicable in their case as their authorization is issued before 31.03.2015 and advised them to approach DGFT HQ. The firm has also stated that application fee for excess goods imported come to Rs. 90 which the firm is ready to pay.

In respect of 2nd and 3rd request, the firm has stated that application for block-wise and EOP Extension wasn't made in prescribed period to RA which directed the firm to approach DGFT HQ for consideration of the same.

In view of the above, the firm has requested for allowing payment of additional application fee on excess duty saved utilized, 1st Block Extension and EOP Extension (6+2 years) for fulfillment of EO against the above license for redemption.

In respect of 1st request of the firm:

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

In respect of 2nd and 3rd request of the firm:

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

(a) Extension in block-wise EOP, as the firm could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.3 of HBP 2009- 14 and late fee of Rs. 10,000/-.

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

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

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

This has the approval of DG, DGFT.

Case No-143. Palm Grove Beach Hotels Private Limited, Mumbai
F.No- HQREPCGPRAPP00000161AM23

Subject: Request for allowing payment of additional application fee on excess duty saved utilized in respect of EPCG Authorization No. 0330041163 dated 09.03.2015 under 0% Concessional duty.

The firm has stated that Duty saved amount of the CGs imported was Rs. 1079185 which was exceeding the value of EPCG License by Rs. 44732.41 (4.32%). The firm has stated that they have fulfilled 100% EO during 2017-18 and applied for redemption to RA Mumbai which in return issued a deficiency letter. The firm stated that RA Mumbai further pointed that P.N. No. 22 dated 31.07.2019 and P.N. No. 03 are not applicable in their case as their authorization is issued before 31.03.2015 and advised them to approach DGFT HQ.

The firm has submitted that application fee for excess goods imported come to Rs. 90 which the firm is ready to pay.

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015- 20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the Para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per year per authorization and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorization. The party is also required to pay an additional composition fee of Rs. 5,000/- for each year of delay beyond the expiry of the period of two years of the excess import taking place for the subject authorization.

The permission is subject to the installation of capital goods as per policy.

This has the approval of DG, DGFT.

Case No-144. Bellco Industries , Tirunelveli (Tamil Nadu)
F.No- HQREPCGPRAPP00362389AM22

Subject: Request for Condonation of non-mentioning of EPCG Authorization details on 3rd party shipping bills against EPCG Authorization No. 3530003185 dated 31.03.2008 under 05% concessional duty.

The Applicant has stated that they have fulfilled EO within the 1st block EO time period. The Applicant has further stated that they have fulfilled EO through 3 rd party i.e. M/s. Excell Deals against 3 Shipping Bills but they could not mention EPCG Authorization No, date and the name on 2 Shipping bill nos. 4004157 dated 20.12.2010 and 7925930 dated 08.03.2012 inadvertently.

2. Further, the firm has submitted an Affidavit/ undertaking in a stamp paper duly certified in terms of Policy Circular No. 7/2002 dated for condonation of procedural lapse for not mentioning of EPCG Authorization No, date and the name on shipping bills relating to exports effected for fulfillment of EO.

Decision: The Committee went through the statements made by the firm and noted that the applicant has not submitted any cogent reason/justification or any genuine hardship faced by them in support of request for Condonation of non-mentioning of EPCG Authorization details on 3rd party shipping bills. Accordingly, the Committee decided to reject the request.

Case No-145. MD Packaging Industries, New Delhi
F.No- HQRPRCAPPLY00377112AM22

Subject: Request for condonation for late submission of Installation certificate beyond 18 months , issued by Chartered Engineer against EPCG Authorization No. 0530175167 dated 23.10.2019 under 0% Concessional duty.

The firm has stated that in the year 2019, they had imported the machine under above EPCG License and simultaneously started the erection work of plant. Since, the major plant & machinery used in project was this imported machine and to operate this imported machinery, adequate operators/ engineers were not available. Therefore, company faced lots of issues in installation and functioning of machines. Meanwhile, they had requested to Chartered Engineer to inspect the installed machine and issue installation certificate. In response to their request, said machines were inspected by Chartered Engineer and installation certificate were issued accordingly well in time. But as soon as plant was almost at the final stage of erection the Covid-19 pandemic changed all scenarios and affected the daily routine work. More over migration of staff also made the working of industry very difficult. Hence, the firm had faced a lot of problems from start of the plant.

Decision: The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow condonation of delay in submission of installation certificate due to COVID, subject to payment of composition fee of Rs. 5000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

This has the approval of DG, DGFT.

Case No-146. Alpine Apparels Pvt. Ltd., Faridabad
F.No- HQREPCGPRAPP00401778AM22

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0530168200 dated 29.07.2016 under 0% Concessional Duty.

The firm has stated that the installation certificate issued by Chartered Engineer for the above authorization was issued within prescribed time limit but unfortunately was not submitted to CLA New Delhi due to lack of knowledge of policy provisions. CLA, New Delhi issued a D/L dated 09.07.2021 informing the applicant as under:

" i. You have made the last import on 09.06.2018 and submitted the installation certificate on 11.06.2021 i.e. beyond the prescribed period time (including paid penalty of 12 months) i.e. 18 months in mentioned in Para 5.04 HBP. You are advised to approach DGFT for condonation.

ii. UDIN No. of CA is also not reflected in the Affidavit."

2. As per Installation certificate issued by Chartered Engineer dated as 04.10.2016, CGs were imported vide BoE nos. 6632113 dated 07.09.2016 and 6713379 dated 14.09.2016, and installed at the premises place on 25.09.2016.

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

Case No-147. Paramount Garments, Faridabad
F.No- HQRPRCAPPLY00299534AM22

Subject: Request for Condonation for delay in submission of Installation Certificate

beyond 18 months, issued by Chartered Engineer in respect of EPCG Authorization No. 0530162603 dated 17.04.2014 under 0% Concessional duty.

The firm has stated that they couldn't submit Installation Certificate in stimulated time due to less awareness about the policy. However the firm further stated that they have completed their exports proceeds as per their EO. Further, the Committee noted that the firm has furnished a copy of installation certificate issued by Chartered Engineer without any issue date with EPCG authorization no- 053162603 dated 17.14.2014 with date of installation as 20.5.2014.

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

Case No-148. Outshiny Bags, Bangalore
F.No- HQRPRCAPPLY00394892AM22

Subject: Request for:

i. EOP Extension for 2 years i.e. 8+2 years

ii. Change in name in the ownership of EPCG Authorization from Outshiny Bags to Outshiny India Private Limited in respect of EPCG Authorization No. 0730012089 dated 04.02.2013 under 03% Concessional Duty.

The firm has stated that they were unable to fulfill 100% EO within stipulated time period due to Covid-19 pandemic and its effects on export manufacturers. The firm has stated to pay requisite fees and charges towards granting of EOP Extension and have further export orders in hand to fulfill EO in extended EOP.

In its 2nd request, the firm has stated that they are requesting for change in ownership of mentioned EPCG Authorization from Outshiny Bags to Outshiny India Private Limited. The proprietor of Outshiny Bags is now one of the directors of the new company Outshiny India Private Limited. The firm has attached copy of Incorporation Letter issued by Registrar of Companies which has been stated by the firm that the company is duly approved by the Registrar.

In respect of 1st request:

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to allow Condonation of delay in approaching RA for EO extension for 2 years (from 8th year to 10th year) on payment of composition fee or imposition of additional export obligation in terms of Para 5.11 of HBP 2009-14 and late fee of Rs. 10,000/-.

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

In respect of 2nd request of the firm:

The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP, 2015-20 to change in name in the ownership of EPCG Authorization from Outshiny Bags to Outshiny India Private Limited subject to following conditions:

i. Average export obligation (AEO) shall be re-fixed by adding AEO of both M/s Outshiny India Pvt. Ltd. and M/s Outshiny Bags for same and similar products on date of acquisition.

ii. M/s Outshiny India Pvt. Ltd. shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfillment of Export Obligation.

This has the approval of DG, DGFT

Case No-149. V.S. Sujansi Textiles Private Limited
F.No- HQRPRCAPPLY00401579AM22

Subject: Review Application in respect to Request for relaxation on procedure on third party redemption on non-mentioning of EPCG authorization number and name in third party shipping bills in respect of EPCG Authorization No. 0430011399 dt 03.07.2012 under 0% Concessional duty.

The case was considered in the 5th meeting held on 26.07.2019 wherein the Committee deliberated upon the case and decided to reject it as third party shipping bills without EPCG authorization number and name of authorization holder are not permitted under EPCG Scheme and reason for non-mentioning the same given by the party is devoid of any merit.

Now the firm vide application dated 25.03.2022 has submitted that they are one of the manufacturers and exporters of Fabrics, towels etc., in Tamil Nadu against the mentioned EPCG authorization import of machinery for Fabric manufacture was made. Due to difficulty in getting direct orders the export was made through a third party M/s. C. Swaminatha Mudaliar Sons & Co., Madurai. The export obligation was completed within the stipulated period. While preparing export documents by the third party there was omission of EPCG license number as well as name of the license holder in the shipping bills. Instead the firm stated that they produced an affidavit as per policy circular no.7/2002 dt 11.07.2002 for not mentioning license number and date in the shipping bills and also stated that they also submitted to RA a copy of the agreement entered into by them with the third party as per Para 5.10 (d) of HBP.

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

[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP, = Foreign Trade Policy, HBPv1 = Handbook of Procedure Vol. I, EO = Export Obligation, EODC = Export Obligation Discharge Certificate, EOP = Export Obligation Period, B.O.E. =Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free

Foreign Exchange, IEC = Importer Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate].

The meeting ended with a vote of thanks to the Chair

[Issued from F. No. 01/36/218/17/AM-23/EPCG]