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MINUTES OF 7th MEETING OF AM-26 OF THE EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI ABHINAV GUPTA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE HELD ON 20.11.2025 AND 30.12.2025.

Seventh Meeting for AM-26 of the EPCG Committee was held on 20.11.2025 and 30.12.2025 under the chairmanship of Shri Abhinav Gupta, Additional Director General of Foreign Trade in Vanijya Bhawan, New Delhi. Following officers attended the meeting :-

i. Shri Sandeep Poonia, OSD, Department of Revenue
ii. Shri Randheep Thakur, Joint Director General of Foreign Trade, DGFT
iii. Shri Joy Prakash, 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:-

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Case No- 01: Universal Cold Storage Private Limited, Maharashtra
HQREPCGPRAPP00001575AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330051544 dated 20.09.2019 under 0% Concessional duty.

The firm has submitted that their administration office was located at Chennai, where all the paper works were handled, which they shifted to Mumbai in same period. Due to non-awareness of time frame, they were in the understanding that Installation certificate can be submitted at the time of redemption, and hence due to oversight, they did not submit in stipulated time.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330051544 dated 20.09.2019	5028076 dated 24.09.2019	28.09.2019	05.10.2019

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 02: M/s Anmol Granites and Marbles, Rajasthan
HQREPCGPRAPP00001567AM26

Subject: Request for Condonation of delay in submitting Installation Certificate in respect of EPCG Authorization No. 1330005477 dated 26.05.2017 under 0% Concessional duty.

The firm has submitted that due to a lack of awareness regarding the specific deadline for the submission of the Chartered Engineer Certificate to the DGFT, they failed to submit the document on time. The delay was unintentional and occurred despite due diligence in other aspects of the EPCG compliance. They fulfilled their export obligation. They were ready to pay composition fees or penalties as may be required under the provisions for the delayed submission.

2. The details of the Installation Certificate issued by Chartered Engineer furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	1330005477 dated 26.05.2017	9911349 dated 31.05.2017	15.06.2017	NIL

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/-, submission of installation certificate, and verification of date of issuance of Installation Certificate. RA to verify that no ECA/DRI/Customs action is pending.

<u>Case No- 03: Kandukuri Industries Private Limited, Mumbai</u>
HQRPRCAPPLY00001654AM26

Subject: Request for to Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330034474 dated 11.12.2012 under 03% Concessional duty.

In support of the request, as per ANF-2D, the firm has stated as under :

i. The firm has stated that have fulfilled the export obligation and were to submit their file for grant of EODC when it was pointed out that they have not submitted installation certificate within the period.
ii. The firm further stated that they have not submitted to RA, Mumbai as they have advised them to approach PRC committee for condonation of not submitting in time.

2. As per the installation certificate issued by Chartered Engineer, the details are as under:

Sl. No.	**Authorization & Date**	**BOE No. & Date**	**Date of Installation**	**Date of Issue of IC**
1	0330034474 dated 11.12.2012	8832550 dt. 21.12.2012	15.02.2013	15.09.2013
2		9932832 dt. 23.04.2013	20.05.2013	

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

<u>Case No- 04: M/s Shamanur Sugars Ltd, Kolkata</u>
HQRPRCAPPLY00001649AM26

Subject: Request for:

i. **1st Block EOP Extension,**
ii. **EOP Extension for 2 years (i.e. 6+2 years),**
iii. **Further EOP Extension for 1 year i.e. beyond 6+2 years,**
iv. **Condonation of delay in submission of Installation Certificate.**

In respect of EPCG Authorization No. 0730013401 dated 12.05.2014 under 0% Concessional Duty.

In support of their request, the firm has stated that they obtained EPCG Authorization for import of capital goods in order to manufacture and export White Sugar Crystals. The export of Sugars were on the basis of Quota allotted by DGFT with a specific quantity. They could not obtain export orders and hence, block wise export obligation could not be completed within the stipulated period. However, in the year 2022-2023 they have made exports to the extent of Rs. 14,20,74,776.00

covering both Annual Average and also the specific Export Obligation.

2. Due to the procedural lapse, they did not submit the installation, online nor have obtained the respective block extensions as laid down in the policy.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

In respect of 2nd request: The Committee further deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year).

This shall be subject to payment of composition fee as per policy provisions 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.

In respect of 3rd request: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

In respect of 4th request: The Committee deliberated upon the case and decided t o **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 05: Shelar Properties Private Limited, Mumbai
HQREPCGPRAPP00001576AM26

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of EPCG Authorization No. 0330051875 dated 03.12.2019 under 0% Concessional duty.

The firm has submitted that they have imported capital goods and installed them at their hotel premises and also obtained the installation certificate from a Chartered engineer. However, the copy of the installation certificate was not submitted to the O/o Addl. DGFT, Mumbai due to a procedural oversight. This delay was further exacerbated by the Covid-19 pandemic, during which the hotel was closed for an extended period. Subsequently, the documentation process was managed by another individual, which contributed to the delay in submission.

2. The details of the installation certificate furnished by the firm are as under:

Sl.	Authorization & Date	BOE No. & Date	Date	Date of Issue

No.			of Installation	of IC
1	0330051875 dated 03.12.2019	5887899 dated 30.11.2019	08.02.2020	15.02.2021

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 06: Johnson Matthey India Private Limited, Gurgaon
HQREPCGPRAPP00001543AM26

Subject: Request for

i. **Relaxation to allow clubbing of EPCG licences in terms of Para 5.27(g)/(h) of HBP 2015–2020, for the purpose of regularisation.**
ii. **Condonation of procedural lapse of mentioning a single EPCG licence number across all shipping bills.**
iii. **Condonation of delay in submission of Installation Certificates**

In respect of 07 EPCG Authorizations Nos.:

1. **0530169606 dt. 03.02.2017**
2. **0530170745 dt. 17.07.2017**
3. **0530171170 dt. 25.10.2017**
4. **0530171499 dt. 21.12.2017**
5. **0530171760 dt. 06.02.2018**
6. **0530173394 dt. 20.11.2018**
7. **0530174100 dt. 13.03.2019**

The firm has submitted as under:

i. The firm obtained seven EPCG Authorisations issued by RA, Delhi for import of capital goods required for manufacture of Automobile Exhaust Catalysts (HSN 84219900). The total customs duty saved under these authorisations amounts to ₹5,10,37,573, against which JMIPL was required to fulfil an export obligation (EO) of ₹30,62,25,436 (i.e., 6 times of duty saved). As per the submission, the Company has fulfilled exports worth ₹58,81,80,474, thereby achieving and exceeding the prescribed EO.
ii. While fulfilling export obligation under multiple EPCG licences, the firm inadvertently mentioned only one licence number i.e. EPCG Licence No. 0530169606 dated 03.02.2017 in all shipping bills. The remaining six licence numbers were not indicated on any of the shipping bills, although exports were made under them. This lapse has resulted in non-reflection of specific EO against the other six licenses in the DGFT system.

iii. The firm filed an application seeking clubbing of the 7 EPCG licences. However, RA Delhi, through its DL dated 28.07.2025, observed that as per Para 5.27(f) of HBP 2015–2020, clubbing is not allowed once the export obligation period is complete. Consequently, RA indicated that the clubbing request is liable for rejection.

iv. The firm has also stated that due to frequent changes in the personnel, the submission of certificate of installation of capital goods was not completed within the time period stipulated in HBP, 2015–2020. As per the Installation Certificates submitted by the firm, the details are as under:

Sl. No.	**Authorization & Date**	**BOE No. & Date**	**Date of Installation**	**Date of Issue of IC**
1	0530169606 dt. 03.02.2017	8535655 Dated 13.02.2017	13.06.2017	08.07.2017
		8577372 Dated 16.02.2017	23.03.2017	
2	0530170745 dt. 17.07.2017	2589400 Dated 25.07.2017	13.09.2017	11.11.2017
		2655026 Dated 29.07.2017		
3	0530171170 dt. 25.10.2017	3832954 Dated 01.11.2017	30.01.2018	06.04.2018
		4189089 Dated 28.11.2017		
4	0530171499 dt. 21.12.2017	4612868 Dated 29.12.2017	28.02.2018	05.05.2018
5	0530171760 dt. 06.02.2018	5273296 Dated 19.02.2018	15.04.2018	05.05.2018
		5278582 Dated 19.02.2018	24.03.2018	
6	0530173394 dt. 20.11.2018	9212961 Dated 11.12.2018	16.01.2019	17.05.2019
		9024583 Dated 27.11.2018	16.01.2019	
		9177321 Dated 08.12.2018	13.04.2019	
7	0530174100 dt. 13.03.2019	5058124 Dated 26.09.2019	29.10.2019	08.02.2020
		2832947 Dated 13.04.2019	06.08.2019	

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

RA to verify that no ECA/DRI/Customs action is pending.

In respect of 2nd request: The Committee deliberated upon the case and **decided**

to recommend to DG for relaxation under Para 2.59 of FTP, 2023 to allow consideration of wrong mention of EPCG Authorization number towards fulfillment of Specific EO in respect of EPCG Authorization No. 0530169606 dated 03.02.2017 subject to the conditions that the EPCG authorization number mentioned on these Shipping Bills have not been considered against EO fulfilment of 6 EPCG Authorization Nos. (0530170745 dt. 17.07.2017, 0530171170 dt. 25.10.2017, 0530171499 dt. 21.12.2017, 0530171760 dt. 06.02.2018, 0530173394 dt. 20.11.2018, and 0530174100 dt. 13.03.2019), there is no double counting of exports and payment of a composition fee of Rs. 200/- per ARE/Shipping Bill is made by the firm.

In respect of 3rd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 07: Del Monte Foods Private Limited, Gurgaon
HQRPRCAPPLY00000395AM26

Subject: Request for change in Average EO in respect of EPCG Authorization No. 0530170250 dated 05.05.2017 under 0% Concessional Duty.

The firm has submitted the following :-

i. The firm has stated that they have been obligated to meet the correct Average EO instead of the wrong Average EO which was inadvertently put in the application by the Exporter.

ii. The firm has further stated that they used the EPCG scheme at many instances for development of their manufacturing capacity, they have closed/redeemed all the 40+ cases, however this license is stuck because they got Wrong Average EO fixed.

2. The representative of CLA, Delhi attended the meeting and the matter was discussed in detail.

Decision: The Committee deliberated upon the case and decided to **defer** it with the directions to call for a detailed representation/ justification, including the revision required in the Average EO from the firm.

Case No- 08: M/s Fleur Hotels Limited, New Delhi
HQRPRCAPPLY00000207AM26

Subject: Request for enhance duty saved amount against the 7 EPCG authorization Nos. under Zero duty EPCG Scheme.

i. **0530173222 dt. 24.10.2018**
ii. **0530174417 dt. 20.05.2019**
iii. **0530174838 dt. 20.08.2019**

iv. **0530173066 dt. 27.09.2018**
v. **0530172580 dt. 05.07.2018**
vi. **0530171629 dt. 11.01.2018**
vii. **0530172253 dt. 15.05.2018**

The firm has stated that at the time of clearance of import material, customs debited the saved amount more than 10%, which is automatically debited by the system of customs, without mentioning any query. The firm has now submitted the application for redemption of authorizations (with completion of EO as per actual duty saved) at CLA, Delhi.

2. The firm has further stated that CLA, Delhi has now raised a query asking about the clarification about the excess amount debited in authorization, to which the firm has responded stating that it is due to the amount automatically debited by the customs online system

3. The representative of CLA, Delhi attended the meeting and the matter was discussed in detail.

Decision: The Committee deliberated upon the case and decided to**refer** the case to RA to examine as per policy on merit.

Case No- 09: B.S. Shakti Steel Private Limited, Delhi
HQRPRCAPPLY00013364AM25

Subject: Request for enhancement in duty saved value and allow redemption of license on the basis of actual duty saved value in respect of EPCG Authorization No. 0530176405 dated 08.10.2020 under 0% Concessional Duty.

In support of their request, the firm has submitted the following :-

i. The firm has stated that they applied for EPCG license for import of capital goods in order to introduce advance technology as well as in anticipation of export orders from overseas market, which was a new area of innovation for them.

ii. The firm has further stated that after completing the Export obligation, they filed an application for redemption. CLA, Delhi raised a DL asking to deposit the duty with interest because they have utilized more than 110% of duty saved allowed.

iii. Further, the firm stated that the duty saved value allowed as per license is Rs. 7,94,140.00 which was wrongly calculated @ 8.25% of CIF instead of 28.465%. The actual duty saved value as per Bill of Entry is Rs. 22,36,834.00/- and they have fulfilled the export obligation of Rs. 7,91,14,049.00/- (35 times more than the required EO).

2 . The representative of CLA, Delhi attended the meeting and the matter was discussed in detail.

Decision: The Committee deliberated upon the case and decided to**refer** the case to RA to examine as per policy on merit.

Case No- 10: M/s Haryana Texprints (Overseas) Ltd., Faridabad
HQRPRCAPPLY00013434AM25

Subject: Request for Redemption of EPCG Authorization No. 0530166344 dated 24.11.2015 under Zero duty Scheme.

In support of their request the firm has submitted that they procured Capital Goods from indigenous sources, and as per Para 5.04(d) of the FTP, their specific export obligation is imposed at 75% of the 6 times duty saved amount . As per the firm they have fulfilled EO with 100% of the average EO and they have completed this in less than 3 years.

2. Further, they have submitted an application for redemption to CLA referring Para 5.09 of the FTP, which specifies that if the Authorization holder has fulfilled 75% or more of the specific export obligation and 100% of the AEO within half or less than half of the original EOP. The remaining EO can be condoned and the Authorization can be redeemed by RA concerned. Despite meeting the conditions they received a rejection letter from CLA denying the redemption request.

3. The representative of CLA, Delhi attended the meeting and the matter was discussed in detail.

Decision: The Committee deliberated upon the case and decided to**refer** the case to RA to examine as per policy on merit.

Case No- 11: M/s East India Udyog Ltd., Ghaziabad

HQREPCGPRAPP00000299AM25

Subject: Request for Condonation of requirement of Installation certificate relating to regularization of EPCG authorization No. 0530115352 dated 12.08.2010 under Zero duty EPCG Scheme.

In support of their request the firm submitted that :-

i. Due to some reasons, they could not make any exports against the subject EPCG authorization. All the documents against this authorization are lost and are not traceable at their end even copy of Bill of Entry is also not traceable.
ii. They have no other alternative for closure/regularization of the subject EPCG authorization. They have deposited full duty along with applicable interest with Customs under Amnesty Scheme and submitted all EO related documents available with them to RA Delhi along with TR6 Challan amounting to Rs. 540000.
iii. RA Delhi issued a DL asking them to submit copy of installation certificate. Since all the documents relating to the subject authorization even copy of bill

entry are not available with them, No Chartered Engineer is ready of issue them Installation Certificate.

2. The representative of CLA, Delhi attended the meeting and the matter was discussed in detail. It was informed that the EPCG authorization has already been redeemed.

Decision: Since the EPCG authorization has already been redeemed, the case is treated as **withdrawn**.

<u>Case No- 12: Savvak Engineering Innovations Private Limited, New Delhi</u>
HQREPCGPRAPP00000296AM24

Subject: Request of M/s Savvak Engineering Innovations Pvt. Ltd for fixation of specific export obligation period from 6 years 8 years against the EPCG Licenses No. 0530155730 dated 10.06.2011 under 0% Concessional duty.

The firm had obtained EPCG Authorization no. 0530155730 dated 10.06.2011 for US $ 999354.660 i.e. 6 times the duty saved on Capital Goods on FOB basis within a period of 6 year. The annual average of the past export performance to be maintained by the Authorization holder is Rs. 0.00 as per Authorization.

2. The firm has stated that RA has extended the EO period on 29.07.2019 till 10.06.2017 after the expiry of EOP instead of 10.06.2021, as they have obtained the license as Manufacture Exporter under Small Scale Unit. The firm has further stated that they misunderstood the clause of EPCG license as they have applied for the first time and hence could not apply in time to RA for necessary amendment of the license in time.

3. The representative of CLA, Delhi attended the meeting and the matter was discussed in detail.

Decision: The Committee deliberated upon the request and decided to call for a report from CLA, Delhi. Accordingly, it was decided to **defer** the request.

<u>Case No- 13: Prisha Tubes Private Limited, New Delhi</u>
HQREPCGPRAPP00000284AM24

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

1. **Automatic Extension from 20.02.2020 upto 31.12.2021 as per P.N. No. 67/2015 dated 31.03.2020 read with Notification No. 28/2015-2020 dated 23.09.2021**
2. **EOP Extension for 2 years i.e. from 31.12.2021 upto 31.12.2023 i.e. 6+2 years**

In respect of EPCG Authorization No. 0530162364 dated 21.02.2014 under 0% Concessional Duty.

The firm i.e. Prisha Tubes Private Limited, New Delhi had earlier vide F.

No. HQREPCGPRAPP00000643AM23 has requested for (i) Automatic Extension from 20.02.2020 upto 31.12.2021 as per P.N. No. 67/2015 dated 31.03.2020 read with Notification No. 28/2015-2020 dated 23.09.2021 (ii) EOP Extension for 2 years i.e. from 31.12.2021 upto 31.12.2023 i.e. 6+2 years, in respect of EPCG Authorization No. 0530162364 dated 21.02.2014 under 0% Concessional duty.

2. The case was considered in 2nd EPCG Committee Meeting held on 30.05.2023.

3. Now, the firm vide review application 22.08.2023 has requested for (i) Automatic Extension from 20.02.2020 upto 31.12.2021 as per P.N. No. 67/2015 dated 31.03.2020 read with Notification No. 28/2015-2020 dated 23.09.2021 (ii) EOP Extension for 2 years i.e. from 31.12.2021 upto 31.12.2023 i.e. 6+2 years, in respect of EPCG Authorization No. 0530162364 dated 21.02.2014 under 0% Concessional duty. The firm has submitted the following-

i. The firm has stated that they were exporting tubes to Dermarite Inc. in USA in the year 2018 where they made a huge investment in the developing of mould based on the off-take they had promised every month. After only two orders they shifted their orders to China.

ii. The firm further stated that another firm Amlion from Malaysia was importing large quantities in laminated tubes changed its vendor from India to China.

iii. Further, the firm stated that Geritex in USA was sold and the firm also lost business due to sudden ban of exports during COVID-19 pandemic.

iv. The firm also stated that they had submitted extension upto 31.12.2023 as under:

    a. The validity of existing EOP is upto 20.02.2020 and they have not applied the EOP Extension for 2 years
    b. The Automatic extension is upto 31.12.2021 in terms of PN 67 dated 31.03.2020 read with Notification No. 28 dated 23.09.2021
    c. The last para of the Meeting decision allowed extension beyond 6 years in terms of PN 53 dated 01.01.2023, which allowed Automatic extension of remaining days of those Authorizations where EOP was expiring between 01.02.2020 to 31.07.2021
    d. The initial EOP of the subject EPCG Authorization has been expired on 02.02.2020. Hence, the extension upto 31.12.2023 is not covered under the said PN.

4. The representative of CLA, Delhi attended the meeting and the matter was discussed in detail.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided to **refer** the case to RA to examine as per policy on merit.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching RA for EO extension for 2 years (from 6th year to 8th year) on payment of composition fee or imposition of additional EO in terms of 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.

<u>Case No- 14: TRDP Happy World Private Limited, New Delhi</u>
HQRPRCAPPLY00003571AM23

Subject: Request for Removal of Annual Average Export Obligation (AAEO) as there were no average export shipments in 3 preceding Financial years before EPCG License issue date in respect of EPCG Authorization No. 0530171723 dated 30.01.2018 under 0% Concessional Duty.

The firm has submitted the following :-

i. The firm obtained subject EPCG Authorization for duty saved value of Rs. 5114731.08 and EO worth US$ 472856.49. The annual average of the past export performance is Rs. 8022517.0 as per the condition sheet.

ii. The firm has stated that there were no annual average export shipments in 3 preceding financial years before the license issue date. The firm further stated that they had audited their books of accounts from CAs regarding the subject matter and have found out nil annual average export shipments in 3 preceding financial years before the license issue date and hence the firm stated that they are not liable to maintain annual average export obligation.

2. The representative of CLA, Delhi attended the meeting and the matter was discussed in detail.

Decision: The Committee took note of the submissions of CLA, Delhi that the firm had made exports in preceding year(s).

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.

<u>Case No- 15: M/s Sanat Printers, Sonipat</u>
HQREPCGPRAPP00001059AM23

Subject: Request for:

i. **Allow exports made vide 7 shipping bills against EPCG Authorization No. 0530153786 dated 22.10.2010 towards fulfillment of EO against EPCG Authorization No. 0530160552 dated 18.03.2013**

ii. **Regularization of exports made beyond EOP but within 8 years**

In respect of EPCG Authorization No. 0530160552 dated 18.03.2013 under 0% Concessional Duty.

The firm stated that they were granted EPCG Authorization No. 0530153786 dated 22.10.2010 and 0530160552 dated 18.03.2013. They made exports and fulfilled the EO against the Authorization No. 0530153786 dated 22.10.2010, and EODC letter was issued on 16.05.2014.

2. The firm further stated that they were issued another Authorization No. 0530160552 dated 18.03.2013. But, while exporting, they continued to mention details of the Authorization No. 0530153786 inadvertently, which was already redeemed on 16.05.2014. Further, the firm stated that all such exports vide 7 shipping bills are of the dated much after the issuance of EODC of EPCG No. 0530153786 dated 22.10.2010.

3. The firm also stated that there is another export vide shipping bill number 3665179 dated 07.07.2020 and have the details of EPCG Number 0530160552 dated 18-03-2013 on it, but was made beyond the EOP but within the 8 years from the date of EPCG..

4. The case was considered in 2nd EPCG Committee Meeting of AM-24 was held on 30.05.2023 and the decision is as under:

Decision: *After deliberation on the request of the firm, the Committee decided to defer the case with the directions to call for a report from RA concerned on the submissions made by the applicant*

5. The case was considered in the 6th EPCG Committee Meeting of AM-25, CLA New Delhi is requested to provide requisite detail updated report.

6. The representative of CLA, Delhi attended the meeting and the matter was discussed in detail.

Decision: The Committee deliberated upon the request and decided to call for a report from CLA, Delhi. Accordingly, it was decided to **defer** the request.

Case No- 16: Edelmann Packaging India Private Limited, Chandigarh

HQREPCGPRAPP00000248AM24

Subject: Request to Allow Consideration of 3 shipping bills used for specific EO in reference to EPCG Authorization No. 2230001190 dated 10.09.2009 to EPCG Authorization No. 2230001946 dated 29.02.2012 in respect of EPCG Authorization No. 2230001946 dated 29.02.2012 under 03% Concessional Duty.

The firm has stated that they have made excess exports against the EPCG Authorization No. 2230001190 dated 10.09.2009. The firm has further stated that they are requesting for shifting of 3 shipping bills to the subject license, the details of which is given as under:

i. 1043584 dated 12.04.2021
ii. 2035596 dated 27.05.2021
iii. 3128660 dated 14.07.2021

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a report from RA, Ludhiana for further examination on file.

Case No- 17: M/s Royal Offset Printers, New Delhi
HQREPCGPRAPP00000032AM24

Subject: Request of M/s Royal Offset Printers for EOP Extension for 2 years from 01.03.2022 upto 01.03.2024 in respect of EPCG Authorization No. 0530151665 dated 29.03.2010 under 03% Concessional Duty.

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

2. The firm further stated that they couldn't fulfill their 100% EO in stipulated time period and the extended time period due to COVID-19.

3. As per the Installation Certificate from Chartered Engineer dated 19.05.2023, the date of installation of CGs is 09.07.2010 and the date of inspection is 19.05.2023.

4. The representative of CLA, Delhi attended the meeting and the matter was discussed in detail. It was informed that the EPCG authorization has already been redeemed.

Decision: Since the EPCG authorization has already been redeemed, the case is treated as **withdrawn.**

Case No- 18: M/s Qualpro Diagnostics, Maharashtra
HQRPRCAPPLY00000686AM26

Subject: Request for amendment of ITCHS code No. 98041000 wrongly updated at the time of issuance of EPCG authorization instead of ITCHS code 30029090 in respect of EPCG Authorization No.1730000546 dated 01.11.2006 under 5% EPCG Scheme.

In support of their request the firm has submitted that:

i. Their redemption application at RA, Mumbai is held up due to wrong ITC HS Code updated at the time of EPCG application. The description of the export product is exactly matches with export shipping bills details; however, ITCHS codes are different.

The details of the ITC HS code are as under:

	ITCHS Code details as per condition sheet	ITC HS Code details as per shipping bills
ITCHS Code	98041000	30029090
Description of Export Product	Diagnostics Kits & Reagents	Diagnostics Kits & Reagents

ii. ITCHS Code 98041000 has been extensively used for personal use products where the importing country extends duty concessions. Whereas HS Code 300029090 is being used in commercial shipment of Pharma Products like Diagnostic Kits and Reagents.

iii. The validity of the EPCG authorization had expired by the time they noticed the error. Their request was turned down by RA, Mumbai to amend the ITC HS code at the time of redemption/after expiry of authorization.

iv. They have achieved higher export EO and AEO in terms of FTP 2004-09. Their EO is higher by 218% and 5 years AEO is more than 129%. All their export bills have realized. Both the HS Codes 98041000 and 30029090 are related to Pharmaceutical Products.

4. The representative of RA, Mumbai attended the meeting and the matter was discussed in detail. It was informed that the EPCG authorization has already been redeemed.

Decision: Since the EPCG authorization has already been redeemed, the case is treated as **withdrawn.**

Case No- 19: M/s Oil and Natural Gas Corporation Ltd, Mumbai

HQREPCGPRAPP00000519AM25

Subject: Request for Clubbing of EPCG Authorizations;

(i) Clubbing of 23 EPCG Authorizations:

1. 330037092 dated 22.10.2013
2. 330038177 dated 27.02.2014
3. 330038780 dated 19.05.2014
4. 330039660 dated 03.09.2014
5. 330040112 dated 03.11.2014
6. 330041423 dated 07.04.2015
7. 330041532 dated 24.04.2015
8. 330041607 dated 05.05.2015
9. 330041656 dated 12.05.2015
10. 330041759 dated 22.06.2015
11. 330041822 dated 01.06.2015
12. 330041903 dated 16.06.2015
13. 330041987 dated 29.06.2015

14. 330041988 dated 29.06.2015
15. 330042517 dated 03.09.2015
16. 330042598 dated 15.09.2015
17. 330042838 dated 21.10.2015
18. 330042868 dated 27.11.2015
19. 330043062 dated 24.11.2015
20. 330043063 dated 24.11.2015
21. 330043415 dated 06.01.2016
22. 330043433 dated 07.01.2016
23. 330043461 dated 12.01.2016

(ii) Clubbing of 06 EPCG Authorizations:

1. 330037135 dated 29.10.2013
2. 330042139 dated 16.07.2015
3. 330042435 dated 20.08.2015
4. 330042819 dated 19.10.2015
5. 330042980 dated 06.11.2015
6. 330043545 dated 21.01.2016

(iii) Clubbing of 03 EPCG Authorizations:

1. 330030252 dated 09.08.2011
2. 330030424 dated 26.08.2011
3. 330034789 dated 10.01.2013

In support of their request, the firm has submitted that in relation to its business operations, imported various goods including Capital Items & Spares for the manufacture of Naphtha.

2. The firm has further stated that, there is an objection raised by DGFT pertains to clubbing of Authorizations which have been issued under different FTPs and their accompanying HBPs itself. The DGFT, Mumbai vide their DL has also mentioned that-*Export made prior to issuance of new authorization cannot be considered.*

3. The representative of RA, Mumbai attended the meeting and the matter was discussed in detail.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to consider the request for clubbing as envisaged in the para 5.27 of HBP, 2015-20 for regularisation purpose.

RA to verify that no ECA/DRI/Customs action is pending.

Case No- 20: IQVIA RDS (India) Private Limited, Mumbai
HQREPCGPRAPP00001375AM26

Subject: Request for transfer of 15 unredeemed EPCG Authorizations from deactivated IECs of M/s Quintiles Data Processing Centre (India) Pvt. Ltd. (IEC No. 0801007097) and M/s Quintiles Technologies (India) Pvt. Ltd. (IEC

No. 0802009964) to IEC No. 0703003305 of M/s IQVIA RDS (India) Private Limited

In respect of 15 EPCG Authorizations as under:

i. **0330034063 dated 25/10/2012**
ii. **0330034267 dated 14/11/2012**
iii. **0330033788 dated 25/09/2012**
iv. **0330033840 dated 01/10/2012**
v. **0330034064 dated 25/10/2012**
vi. **0330034112 dated 25/10/2012**
vii. **0330034132 dated 01/11/2012**
viii. **0330034139 dated 01/11/2012**
ix. **0330034209 dated 07/11/2012**
x. **0330034221 dated 08/11/2012**
xi. **0330034245 dated 09/11/2012**
xii. **0330034264 dated 14/11/2012**
xiii. **0330034265 dated 14/11/2012**
xiv. **0330034268 dated 14/11/2012**
xv. **0330034524 dated 14/12/2012**
xvi. **0330034525 dated 14/12/2012**
xvii. **0330035738 dated 10/05/2013**

The firm has submitted as under:

i. **Merger of Entities and IECs:** QDPC (IEC No. 0801007097) and QTPL (IEC No. 0802009964) were merged into IQVIA RDS (India) Private Limited in 2014. Applications for merger of their IECs into the IEC of IQVIA were submitted on the DGFT portal and approved on 15.11.2023 and 30.11.2023, respectively, under Trade Notice No. 14/2021-22 dated 04.08.2021.

ii. **Inaccessibility of Deactivated IECs:** The IECs of QDPC and QTPL stand deactivated post-merger, making it impossible to access the DGFT portal for redemption filing. Password reset using DSC is not feasible as the companies are dissolved in ROC records. OTP-based reset also failed due to non-mapping of PAN and Aadhaar of Directors in 2014. Hence, EPCG authorisations under these IECs cannot be transferred online.

iii. **DGFT Helpdesk and RA Escalation:** The firm approached DGFT Helpdesk, RA Bangalore, RA Mumbai, and EGTF Division at HQ, but no resolution could be found due to IEC deactivation.

2. The representative of RA, Mumbai attended the meeting and the matter was discussed in detail.

Decision: The Committee deliberated upon the case and decided to approve and **refer** the case to RA to examine as per policy on merit in consultation with EG&TF Division (DGFT HQ), since the IEC(s) of both i.e. QDPC and QTPL stand deactivated post-merger.

<u>Case No- 21: M/s Maa Bhatyani Textile, Surat</u>
HQRPRCAPPLY00000908AM26

Subject: Request for Amendment of HSN code in respect of EPCG Authorization No. 0330042891 dated 29.10.2015 under zero Concessional duty.

The firm has submitted that due to lack of knowledge regarding amendment of HSN code, they would not be aware of this earlier. Although the license has expired.

2. The representative of RA, Mumbai attended the meeting. A report has been sought from RA, Mumbai on the policy relaxation required by the firm.

Decision: Since the report from RA, Mumbai is awaited, the committee decided to **defer** the request.

<u>Case No- 22: M/s Jyotitech Solar LLP, Mumbai</u>
HQRPRCAPPLY00000848AM26

Subject: Request for Consideration of Job Work 33.29% towards EO Fulfilment in respect of EPCG Authorization No. 0330043084 dated 27.11.2015 under zero Concessional Duty.

The firm has submitted that :-

i. They had imported capital goods of "Semi-Automatic Production Line for Photovoltaic Modules 1 Set" and established a modernized manufacturing facility at their premises. This facility was set up with the intention of Export/ supporting export activities of Solar Cells/Photovoltaic Cells, Solar/PV Street Lighting Systems, Solar Panels, Solar Rooftops, Solar Domes, Solar Greenhouses, Centrifugal Pumps, and Solar Water Pumps.

ii. Advanced facility enabled them to meet the growing domestic demands, thereby contributing to the "Make in India" initiative. However, the solar manufacturing sector is characterized by rapid technological advancements, and new MSMEs like their face difficulties due to competition from mass producers like China to grab the international export orders.

iii. They received an opportunity from SEZ unit M/s. PV Power Technologies Pvt. Ltd., Mumbai, to undertake job work for their export production. Under this arrangement, all raw materials are supplied free of cost to them by the SEZ unit, and they carry out manufacturing of Solar Cells which were then exported back to the same unit. Their invoices reflect job work/labour charges for manufacturing and all such invoices are duly endorsed with the relevant EPCG Authorization number.
iv. However, full payment for this job work was receive, and they have fulfilled the export obligation within the validity period of the EPCG license through these transactions.

2. The representative of RA, Mum.bai attended the meeting.

Decision: The Committee deliberated upon the case and decided to**defer** the case to seek written submissions from RA.

Case No- 23: Dhananjay Industrial Engineer Private Limited, Mumbai HQRPRCAPPLY00000919AM26

Subject: Request for Relaxation regarding submission of Bill of Export against the Export Obligation in respect of EPCG Authorization No. 0330038873 dated 29.05.2014 under zero Concessional duty.

The firm has submitted that :-

i. The procedural lapse in their export documentation pertaining to supplies made to a SEZ unit under the EPCG scheme. M/s. Dhananjay Industrial Engineer Pvt. Ltd, having IEC Number: 0301029857 have supplied goods to SEZ unit and had issued invoices and prepared ARE-1 forms duly signed by the authority, both of which carried the required EPCG Licence No. They had taken the above-mentioned Licence for the physical export. They were also supplying to EOU, the documents were prepared in the same condition every document was supplied under the EPCG licence. However, they receive the orders from the SEZ also, and they prepared the documents in same manner. At the time of supplies, they were not having any idea that they have to prepare the Bill of Export.

ii. The omission was purely unintentional, and they wish to emphasize that the intent to fulfil their EPCG export obligation was always present, as evidenced by the licence number mentioned in both the Invoice and ARE-1 duly signed by the authority. All other transaction records, such as shipping details, ARE-1, proof of delivery to SEZ, and payment realization documents, are available and in order. The period of export obligation is 2015-16 & 2016-17.

2. The representative of RA, Mumbai attended the meeting.

Decision: The Committee deliberated upon the case and decided to **defer** the case to seek written submissions from RA.

Case No- 24: Gimatex Industries Private Limited, Maharashtra HQRPRCAPPLY00000751AM26

Subject: Request for Policy Relaxation under Public Notice No. 13 dated 09.06.2022 for EPCG Authorizations Issued Prior to AM-23 in respect of 10 EPCG Authorizations under 0% concessional duty:

1. **0331011229 dated 09-02-2022**
2. **0330052427 dated 20-04-2022**
3. **0331003522 dated 03-05-2021**
4. **0331003621 dated 06-05-2021**
5. **0330052428 dated 20-04-2022**

6. **0330052429 dated 20-04-2022**
7. **0331009553 dated 26-12-2021**
8. **0331003692 dated 13-05-2021**
9. **0331013061 dated 17-03-2022**
10. **0331004260 dated 03-06-2021**

The firm has stated as under :-

i. The firm has stated that they are seeking consideration for a waiver of the late fee of Rs. 5,000 per licence levied under PN No. 13 dated 09.06.2022, in view of the subsequent relaxation provided under Public Notice No. 24 dated 20.09.2024.
ii. The firm has further stated that they have received deficiency letters from the RA, Mumbai directing payment of a late fee due to non-submission of the Annual Report for AM-23, under the provisions of Public Notice No. 13. However, Public Notice No. 24 introduced to reduce the compliance burden, explicitly waives the requirement for Annual Reports if the EO is fulfilled within the first block. Unfortunately, this relaxation has only been made applicable prospectively to authorizations issued post-AM-23, and not retrospectively.
iii. The firm has also stated that the subject licences have met their respective EO requirements within the first block, thereby falling under the scope of exemption as per Public Notice No. 24. Despite timely EO completion, they are asked to pay a cumulative amount of Rs. 50,000 (Rs. 5,000 × 10 licences) solely for non-submission of Annual Reports, which are now explicitly not required under current policy for such cases. This penalizes compliant exporters and imposes an avoidable financial burden.

2. The representative of RA, Mumbai attended the meeting.

Decision: The Committee deliberated upon the case and decided to**defer** the case to seek written submissions from RA.

<u>Case No- 25: Aar Dee Extrusions (India) Private Limited, Mumbai</u>
HQRPRCAPPLY00013085AM25

Subject: Request for consideration of Third Party Export Shipping Bills in respect of 2 EPCG Authorizations No. 0330029989 dated 12.07.2011 and 0330029904 dated 04.07.2011 under zero Concessional duty.

The firm has submitted that they have exported most of the Goods under above Authorisations manufactured by them. But lack of Export Orders and slowdown of export of same product, they have to export the remaining goods through Third Party Export orders.

2. They have completed the export as per the following route:

i. Goods supplied to Third Party under our ARE-1 No. and Excise Invoice No. carrying EPCG details and their details.

ii. The ARE-1 No’s are appearing on each Shipping Bill of Third Party Export.
iii. The above co-relation of Authorization holder (M/s. Aar Dee Extrusions (India) Pvt. Ltd. –Manufacturer) and Third Party Exporter (M/s. Sanjay chemicals can be justified.

3. Due to lack of knowledge only Authorization No. and IEC No. of Authorisation holder is missing in the Third Party Shipping Bills. The firm request to kindly allow considering the Third Party Export.

4. The representative of RA, Mumbai attended the meeting.

Decision: The Committee deliberated upon the case and decided to**defer** the case to seek written submissions from RA.

Case No- 26: Lava Cast Private Limited, Mumbai
HQRPRCAPPLY00000864AM25

Subject: Request for

i. **Amendment of shipping bills to include the name of the Third-party**
ii. **EOP Extension for 1 year i.e. 6+1 years in respect of EPCG Authorization No. 0330040833 dated 28/01/2015**
iii. **Condonation for non-submission of Installation Certificates**
iv. **Regularization of excess duty credit utilized more than 10%**
v. **Closure of 4 SCNs issued to the firm**

In respect of 7 EPCG Authorization Nos. under 0% Concessional Duty as under:

The firm has submitted the following :-

1. **In respect of 1st request for Amendment of shipping bills to include the name of the Third-party:**

i. The firm has stated that they are the Authorization Holder and are manufacturing the goods and there is no supporting manufacturer. However, the firm has not exported any goods directly, but has done the same through third-party exports.

ii. The firm further stated that the name of the third-party firms were not mentioned in the shipping bills, BRC, SDP, or the export orders and invoices. However, the firm states that they are in a position to corroborate that the third-party firms have manufactured the Castings and supplied the same to the third-party firm, and that the third-party firm exported the products, by way of invoices issued and shipping bills of the third-party firm, notifying the export of CGs.

iii. The firm has also referred to DGFT Policy Circular No. 07 dated 11.07.2002 for Condonation of procedural lapse of not mentioning EPCG Licence No. and date on the shipping bills relating to exports effected for fulfillment of EO.

They have also attached the NOC, declarations, and undertakings issued by the third-party firms; recognizing that the exports have been done by them.

2. **In respect of 2nd request for EOP Extension for 1 year i.e. 6+1 years in respect of EPCG Authorization No. 0330040833 dated 28/01/2015**

i. The firm has stated that they have fulfilled the EO for the 6 EPCG Authorizations. However, for 1 EPCG Authorization i.e. 0330040833 dated 28/01/2015, they were unable to fulfill within the EOP, and are in need of 1 year (334 days) EOP Extension, post obtaining Extension as per PN No. 28 dated 23.09.2021.

ii. The firm has also stated that they have not received EODC for all of the 7 subject EPCG Authorizations.

iii. The firm has further stated that the reasons for non-fulfilment of EO is due to Brexit and the global slowdown, and later due to COVID-19 pandmic.

3. **In respect of 3rd request for Condonation for non-submission of Installation Certificates**

i. The firm has stated that they have failed to submit the IC within the stipulated time periods, which was due to the passing away of their CFO-Director, who handled the procedures and had the knowledge.

ii. The firm has attached the Installation Certificates issued from Central Excise Department as under:

S. No.	EPCG Authorization No.	Date of Installation of CGs	BOE Details
1	0330040371 dt. 04/12/2014	18.08.2015	7700836 dt. 15.12.2014
2	0330040780 dt. 21/01/2015	18.08.2015	8213737 dt. 05.02.2015
3	0330040833 dt. 28/01/2015	18.08.2015	8224181 dt. 06.02.2015
4	0330041008 dt. 19/02/2015	18.08.2015	8538774 dt. 09.03.2015
5	0330041342 dt. 26/03/2015	18.08.2015	8871969 dt. 10.04.2015
6	0330041810 dt. 29/05/2015	18.08.2015	9478252 dt. 05.06.2015
7	0330043075 dt. 27/11/2015	20.07.2016	3986931 dt. 21.01.2016

4. **In respect of 4th request for Regularization of excess duty credit utilized more than 10%**

i. The firm has stated that in respect of 3 subject EPCG Authorizations, they have utilized more than the authorized duty saved value. Out of the 3 EPCG Authorizations, only 1 is more than 10%; the other two are less than 10%.

ii. The firm has further stated that they shall produce the bill of entries for perusal, and will furnish the excess application at the time of filing for EODC

5. **In respect of 5th request for Closure of 4 SCNs issued to the firm**

i. The firm has stated that they have received Show-cause notice from RA, Mumbai in respect to 4 of the subject EPCG Authorizations for non-compliance of certain conditions stipulated under the FTP and HBP, which inter-alia allege that the firm has failed to meet its export obligations.

ii. The firm has attached the details of the said 4 SCNs as under:

a. SCN dated 2 May, 2023 vide ECA File No. MUMECAAPPLY00000206AM24 for EPCG Authorisation No. 330041008
b. SCN dated 8 May, 2023 vide ECA File No. MUMECAAPPLY00000335AM24 for EPCG Authorisation No. 330041342
c. SCN dated 23 May, 2023 vide ECA File No. MUMECAAPPLY00000425AM24 for EPCG Authorisation No.330040833
d. SCN dated 20 Jun, 2023 vide ECA File MUMECAAPPLY00000905AM24 for EPCG Authorisation No. 330040371

iii. The firm has further stated that they have responded to the SCNs from time-to-time and have also appeared in the personal hearings. However, the power to condone the non-compliances vests with PRC Division as per Para 2.59 of FTP.

2. The representative of RA, Mumbai attended the meeting.

Decision: The Committee deliberated upon the case and decided to**defer** the case to seek written submissions from RA.

Case No- 27: Rungta Rayon Tex Pvt. Ltd. Maharashtra
HQREPCGPRAPP00001941AM24

Subject: Request for clarification or relaxation for addition/amendment of ITCHS for redemption in respect of EPCG Authorization No.0330019367 dated 10.03.2008 under 5% duty and 0330030132 dated 27.07.2011, 0330031167 dated 29.11.2011 and 0330031514 dated 04.01.2012 under 3% duty EPCG Scheme.

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

i. At the time of issuance of subject license, they had export order of the ITCHS mentioned on the license. However, during course of time they received orders from their buyers of knitted readymade garments under chapter heading 6104 which can be manufactured using he machines imported/procured locally under the subject licenses.

ii. Now they have submitted all the necessary documents for closure of EPCG license to RA Mumbai but no amendments of ITCHS code can be considered as he licenses are not valid ITCHS mentioned in their license is Knitted Fabrics-60033000 and the product exported by them is Knitted Readymade Garments.

iii. Being a composite unit, where they are manufacturing yarn, Fabrics and Readymade Garments, they have exports of Readymade Garments under ITCHS 6104 which they want clarify in their license as the same have been manufactured by them.

2. The representative of RA, Mumbai attended the meeting.

Decision: The Committee deliberated upon the case and decided to **defer** the case to seek written submissions from RA.

Case No- 28: Veekayem Fashion and Apparels Ltd., Maharashtra
HQREPCGPRAPP00001096AM24

Subject: Request for Clubbing of 2 EPCG Authorizations (i.e. 0330029950 dated 07.07.2011 and 0330030461 dated 05.09.2011) for redemption with respect to EPCG Authorization No.0330030461 dated 05.09.2011 under 03% Concessional Duty.

The firm has stated that they procured an EPCG Licence No. 0330029950 dated 07.07.2011 for import of weaving looms and they completed their import of looms by March 2012, and started production of quality fabrics and also imported readymade garments machinery vide EPCG Authorization No. 0330030461 dated 05.09.2011. They fulfilled EO for both the above licences by export of readymade garments.

2. The firm has also stated that they submitted both the licences clubbing together for redemption (EODC) to RA, Mumbai but they rejected their request by stating that their export products in the both licences are not same.

3. The firm has further stated that all the provisions are applicable to them as mentioned in the HBP 2009-14, where it is clearly mentioned that the licences should be of same Party, same RA and same Policy period.

4. In addition, the firm has stated that their specific export for fulfilment of EO was readymade garments, hence the average of past 3 years to be completed by readymade garments only. Since they have no past exports in the past 3 years for readymade garments, their average is NIL.

2. The representative of RA, Mumbai attended the meeting.

Decision: The Committee deliberated upon the case and decided to **defer** the case to seek written submissions from RA.

Case No- 29: Avenue Graphics Pvt. Ltd., Mumbai
HQRPRCAPPLY00000418AM24

Subject: Review application w.r.t. Requests against EPCG Authorization No. 0330037729 dated 13.01.2014 under 0% Concessional duty:

i. **1st extension of EOP for 1 year i.e. from 12.01.2020 to 31.12.2021 as per Notification No. 28 dated 23.09.2021**
ii. **EOP Extension till 13.07.2022 as per PN 53 dated 20.01.2023**
iii. **Second EOP Extension till 13.07.2023 by payment of 2% Composition fees**
iv. **Additional 1 year extension for period lost due to late response of EPCG Committee**

The firm i.e. Avenue Graphics Pvt. Ltd., Mumbai had earlier vide application No. HQRPRCAPPLY00004051AM23 has made following requests against EPCG Authorization No. 0330037729 dt. 13.01.2014 under 0% Concessional duty:

i. 1st extension of EOP for 1 year i.e. from 12.01.2020 to 31.12.2021 as per Notification no. 28 dt. 23.09.2021 against above EPCG Authorization.

ii. 2nd extension of EOP for two years i.e. from 31.12.2021 to 31.12.2023 against above EPCG Authorization

2. Now, the firm vide review application dated 10.07.2023 have requested as under:

i. 1st extension of EOP for 1 year i.e. from 12.01.2020 to 31.12.2021 as per Notification No. 28 dated 23.09.2021.
ii. EOP Extension till 13.07.2022 as per PN 53 dated 20.01.2023.

iii. Second EOP Extension till 13.07.2023 by payment of 2% Composition fees.

iv. Additional 1 year extension for period lost due to late response of EPCG Committee.

3. The firm has stated that their initial EOP expired on 13.01.2020. They submitted the application for EOP Extension vide fresh application which was considered in the 2nd EPCG Committee Meeting of AM-23 held on 30.05.2023.

4. Further, the firm has stated that there was no mention of the period lost due to the defective machinery, which they had included in the initial justification. They believe that it is essential to consider this factor as it directly impacted their ability to complete the exports within the original EOP.

5. The firm also stated that they imported duty-free machinery in April 2014. However, it turned out to be defective and unfit for their needs. They returned the machinery to the supplier for replacement at their expense. In July, 2015, they re-imported the machinery under the same subject EPCG Authorization. However, they lost their planned export orders during this time period. Despite their best efforts, due to receiving faulty machinery at first and later the effect of COVID-19

pandemic, they have been unable to replace the lost orders and their export value stood nil.

6. Later, the case was considered in the 1st EPCG Committee Meeting of AM-25 held on 19.04.24. The decision of which is as under:

"The Committee deliberated upon the case and decided to defer it for further examination."

7. The representative of RA, Mumbai attended the meeting.

Decision: The Committee deliberated upon the case and decided to**defer** the case to seek written submissions from RA.

<u>Case No- 30: M/s Kajaria Ceramics Limited, Delh</u>i
01/36/218/22/AM-26/EPCG

Subject: Request of M/s Kajaria Ceramics Limited for endorsement of EPCG Authorizations on M/s South Asia Ceramic Tiles Pvt. Ltd.

i. **0930014237 dated 17-09-2019**
ii. **0930014238 dated 17-09-2019**
iii. **0930014239 dated 17-09-2019**
iv. **0930014240 dated 17-09-2019**
v. **0931001932 dated 25-11-2021**

The firm has stated they are engaged into a Share Sales and Purchase agreement with M/s Asia Ceramic Tiles Pvt. Ltd. on 31.08.2022, because of which M/s Kajaria Ceramics Limited presently holds 1,24,95,000 equity shares of M/s South Asia Ceramic Tiles Pvt. Ltd., representing their 59.5% of the total issued capital.

2. The firm has further stated that Kajaria Limited has now agreed to undertake all the lability and fulfilment of EPCG License given as under:

i. 0930014237 dated 17-09-2019
ii. 0930014238 dated 17-09-2019
iii. 0930014239 dated 17-09-2019
iv. 0930014240 dated 17-09-2019
v. 0931001932 dated 25-11-2021

3. In view of the above, the firm has requested to allow merging of IEC (Importer Exporter Codes) between Kajaria Ceramics and South Asia Ceramic Tiles Pvt. Ltd for fulfillment of Export Obligation Discharge Certificates against the cited EPCG licenses.

4. The firm vide email dated 23.10.2025 was asked to furnish the Share Sales and Purchase Agreement and copies of the five EPCG authorisations issued to M/s. South Asia Ceramic Tiles Pvt. Limited.

5. Now, the firm vide email dated 24.10.2025 has furnished the Sales and

Purchase Agreement and copies of the five EPCG authorisations issued to M/s. South Asia Ceramic Tiles Pvt. Limited.

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to accept the transfer of subject 05 EPCG Authorizations from M/s Asia Ceramic Tiles Pvt. Ltd. to M/s Kajaria Ceramics Limited on account of Share Sales and Purchase agreement subject to the following conditions :-

i. Average export obligation (AEO) shall be re-fixed by adding AEO ofM/s Kajaria Ceramics Limited for same and similar products on date of acquisition.
ii. M/s Kajaria Ceramics Limited also shall execute necessary Bond and Bank Guarantees with Customs Authorities for fulfilment of Export Obligation.
iii. RA to check documents of Share Sales and Purchase agreement for correctness.

<u>Case No- 31: M/s Inox Wind Limited, Noida</u>
HQREPCGPRAPP00000303AM25

Subject: Request for Extension of EOP for 2 years beyond (6+2) years in respect of EPCG Authorization No.0530164712 dated 23.04.2015 under Zero duty EPCG Scheme.

In support of their request the firm has submitted that:

i. Due to some reasons, which were beyond their control, they could not make any exports till the initial block period i.e. 23.04.2015 to 23.04.2021. They have decided to go in for extension of their EOP for two years and vide their letter dated 15.02.2021 they have requested CLA, Delhi to extend their EO period for two years from 6 years to 8 years i.e. from 23.04.2021 to 23.04.2023.

ii. Due to DRI investigation in the said matter with respect to non-fulfillment of EO and the correspondence between the DGFT and DRI, CLA, New Delhi has taken enormous time and kind enough in granting them the extension of EOP for two years from 23.04.2021 to 23.04.2023 which was granted only on 04.09.2024, however the validity of two years of extension of EOP also got expired on 23.04.2023.

iii. DRI investigation was primarily for non-fulfillment of export obligation under various EPCG authorizations. However, in the correspondence between DRI and CLA authorities, DRI has alleged that he EPCG authorization holder has committed serious fraud without clearly mentioning what exact fraud or nature of fraud. This has enormously delayed the EOP extension by CLA and even though the said two years EOP extension was granted by CLA, it was too late and the two years extension period granted were also expired.

2. The representatives of CLA Delhi attended the meeting and the matter was deliberated upon in detail.

Decision: The Committee deliberated upon the case and decided that CLA Delhi should obtain a fresh report from DRI for further examination of the matter. Accordingly, the case stands **deferred**.

Case No- 32: M/s Inox Wind Limited, Noida
HQREPCGPRAPP00000302AM25

Subject: Request for Extension of EOP for 2 years beyond (6+2) years in respect of EPCG Authorization No. 053402100147 dated 05.06.20015 under Zero duty EPCG Scheme.

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

i. Due to some reasons, which were beyond their control as well as the Covid pandemic situation they could not make any exports till the initial EO period i.e. 05.06.2015 to 05.06.2021. They have decided to go in for extension of their EOP for two years and vide their letter dated 17.06.2021 and requested CLA, Delhi to extend their EO period for two years from 6 years to 8 years i.e. from 05.06.2021 to 05.06.2023.

ii. Due to DRI investigation in the said matter with respect to non-fulfillment of EO and the correspondence between the DGFT and DRI, CLA, New Delhi has taken enormous time and kind enough in granting them the extension of EOP for two years from 05.06.2021 to 05.06.2023 which was granted only on 23.08.2024, however the validity of two years of extension of EOP also got expired on 05.06.2023.

iii. DRI investigation was primarily for non-fulfillment of export obligation under various EPCG authorizations. However, in the correspondence between DRI and CLA authorities, DRI has alleged that he EPCG authorization holder has committed serious fraud without clearly mentioning what exact fraud or nature of fraud. This has enormously delayed the EOP extension by CLA and even though the said two years EOP extension was granted by CLA, it was too late and the two years extension period granted were also expired.

2. The representative of CLA, Delhi attended the meeting and the matter was deliberated upon in detail.

Decision: The Committee deliberated upon the case and decided that CLA, Delhi should obtain a fresh report from DRI for further examination of the matter. Accordingly, the case stands **deferred**.

Case No- 33: M/s Inox Wind Limited, Noida

HQREPCGPRAPP00000301AM25

Subject: Request for Extension of EOP for 2 years beyond (6+2) years in respect of EPCG Authorization No.0530163998 dated 17.12.2014 under Zero duty EPCG Scheme.

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

i. Due to some reasons, which were beyond their control, they could not make any exports till the initial block period i.e. 17.12.2014 to 17.12.2020. They obtained EOP extension from CLA Delhi extending the validity of the authorization from 6 years to 8 years i.e. from 17.12.2020 to 17.12.2024.

ii. Due to business difficulties being faced during the Covid Pandemic by almost all the industries in India and worldwide, they could not secure the confirmed export/deemed exports orders from 2020 to 2022. Also there was a general business slowdown in the power equipments manufacturing sector including non-conventional wind energy equipments which they manufacture.

iii. Due to DRI investigation in the said matter with respect to non-fulfillment of EO and the correspondence between the DGFT and DRI, CLA, New Delhi has taken enormous time and not informed them well in advance to apply for EPCG Committee for further extension. DRI investigation was primarily for non-fulfillment of export obligation under various EPCG authorizations. However, in the correspondence between DRI and CLA authorities, DRI has alleged that he EPCG authorization holder has committed serious fraud without clearly mentioning what exact fraud or nature of fraud. This has enormously delayed the EOP extension by CLA and even though the said two years EOP extension was granted by CLA, it was too late and the two years extension period granted were also expired.

2. The representative of CLA, Delhi attended the meeting and the matter was deliberated upon in detail.

Decision: The Committee deliberated upon the case and decided that CLA Delhi should obtain a fresh report from DRI for further examination of the matter. Accordingly, the case stands **deferred**.

Case No- 34: TRDP Happy World Private Limited, New Delhi
HQRPRCAPPLY00002784AM23

Subject: Request for Removal of Annual Average Export Obligation (AAEO) as there were no average export shipments in 3 preceding Financial years before EPCG License issue date in respect of EPCG Authorization No. 0530168282 dated 08.08.2016 under 0% Concessional Duty.

The firm has stated that there were no annual average export shipments in 3 preceding financial years before the license issue date. The firm further stated that they had audited their books of accounts from CAs regarding the subject matter and have found out nil annual average export shipments in 3 preceding financial years before the license issue date and hence the firm stated that they are not liable to maintain annual average export obligation.

2. The representative of CLA, Delhi attended the meeting and the matter was deliberated upon in detail. CLA, Delhi informed that the firm had previously made exports

Decision: The Committee took note of the submissions of CLA, Delhi that the firm had made exports in preceding year(s).

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- 35: East End Silks Pvt. Ltd., Kolkata
HQREPCGPRAPP00001577AM26

Subject: Request for Acceptance of Chartered Engineer's Installation Certificate in respect of EPCG Authorization No. 0230007064 Dated 23.08.2011

In support of the request, the firm has stated as under :-

i. The firm was issued EPCG Authorization No. 0230007064 dated 23.08.2011 from RA, Kolkata, for import of items at Sl. No. 1 to 114 of the Import Item List attached to the authorization.

ii. Out of the total 114 import items, the majority (Sl. No. 3–114) comprised spare parts of plant and machinery earlier imported under Advance Authorizations and installed in the firm's manufacturing unit. Only items at Sl. No. 1 & 2 were new machineries or their parts.

iii. The authorization was issued for a total duty saved value of ₹27,68,300.35 against an export obligation of USD 4,85,134.78, to be fulfilled within 8 years including block-wise exports. The firm actually utilized duty saved value of ₹19,44,661.25, and accordingly, was required to fulfil export obligation equivalent to 8 times the duty saved value. The firm has stated that the entire export obligation was fulfilled within six months from the date of issue of the authorization.

iv. As the export product pertains to sericulture, the firm was entitled for waiver from maintenance of Annual Average Export Performance (AEP) as per Para 5.7.6 of HBP 2009–2014. The firm submitted the authorization for redemption on 16.05.2018. However, the case remains pending with RA, Kolkata, on the ground that the installation certificate for the imported spare parts was issued by a Chartered Engineer instead of the Jurisdictional Central Excise

Authority.

v. The firm has referred to the provisions of Para 5.3.3(I) and (II) of the HBP, 2009–2014, which allow submission of a certificate issued either by a Chartered Engineer or the Central Excise Authority, for confirming the list of plant and machinery installed for which spares were imported. Accordingly, the firm had submitted Chartered Engineer's certificate.

vi. It is further clarified that in respect of new machinery imported under the authorization, the installation certificate was duly issued by the Jurisdictional Central Excise Authority. However, RA, Kolkata, has insisted on submission of installation certificates for spare parts issued by the Central Excise Authority, invoking the provisions of Para 5.3.1 of HBP, 2009–2014, since the firm was registered with Central Excise. The firm has attached Certificate dated 27.03.2012 issued by the Office of the Assistant Commissioner of Central Excise and Service Tax, Malda Division.

Decision: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

Case No- 36: Goodwill Fabrics Private Limited, Karnataka
HQREPCGPRAPP00001584AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730018018 dated 01.11.2018 under 0% Concessional duty.

The firm has submitted that :-

i. The goods imported under the EPCG Authorization have been duly installed and are being utilized for their intended purpose as per the scheme guidelines. They had obtained the Installation Certificate dated 31.12.2018 well within the stipulated time. However, due to lack of awareness of the procedural timelines, the submission of the Installation Certificate to your good office was inadvertently delayed. The delay was unintentional and not done knowingly or purposely from our side. This is the first instance of such a lapse, and they assure that they will be more careful in adhering to the timelines in future.

ii. At the time when their obligation period was active, the EPCG closure procedures were being transitioned from the manual submission system to the new online system on the DGFT portal. As this digital process was newly introduced, they were unaware of the revised submission procedure and online compliance requirements, which further contributed to the delay.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC

1	0730018018 dated 01.11.2018	8965291 dated 22.11.2018	10.12.2018	31.12.2018

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 37: Goodwill Fabrics Private Limited, Karnataka
HQREPCGPRAPP00001586AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730018151 dated 26.12.2018 under 0% Concessional duty.

The firm has submitted that:

i. The goods imported under the EPCG Authorization have been duly installed and are being utilized for their intended purpose as per the scheme guidelines. They had obtained the Installation Certificate dated 20.03.2019 well within the stipulated time. However, due to lack of awareness of the procedural timelines, the submission of the Installation Certificate to your good office was inadvertently delayed. The delay was unintentional and not done knowingly or purposely from our side. This is the first instance of such a lapse, and they assure that they will be more careful in adhering to the timelines in future.

ii. At the time when their obligation period was active, the EPCG closure procedures were being transitioned from the manual submission system to the new online system on the DGFT portal. As this digital process was newly introduced, they were unaware of the revised submission procedure and online compliance requirements, which further contributed to the delay.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	**Authorization & Date**	**BOE No. & Date**	**Date of Installation**	**Date of Issue of IC**
1	0730018151 dated 26.12.2018	2001002 dated 16.01.2019	15.02.2019	20.03.2019

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 38: Goodwill Fabrics Private Limited, Karnataka
HQREPCGPRAPP00001587AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0730017887 dated 19.09.2018 under 0% Concessional duty.

The firm has submitted that:

i. The goods imported under the EPCG Authorization have been duly installed and are being utilized for their intended purpose as per the scheme guidelines. They had obtained the Installation Certificate dated 30.12.2018 well within the stipulated time. However, due to lack of awareness of the procedural timelines, the submission of the Installation Certificate to your good office was inadvertently delayed. The delay was unintentional and not done knowingly or purposely from our side. This is the first instance of such a lapse, and they assure that they will be more careful in adhering to the timelines in future.

ii. At the time when their obligation period was active, the EPCG closure procedures were being transitioned from the manual submission system to the new online system on the DGFT portal. As this digital process was newly introduced, they were unaware of the revised submission procedure and online compliance requirements, which further contributed to the delay.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0730017887 dated 19.09.2018	2024005 dated 09.11.2018	30.11.2018	30.12.2018
		8296098 dated 03.10.2018	06.10.2018	

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

<u>**Case No- 39: Green Woods Palaces and Resorts Private Limited, Telangana HQREPCGPRAPP00001578AM26**</u>

Subject: Request for Condonation of delay in submission of Installation Certificate in respect of 5 EPCG Authorization Nos.

i. **0330041001 dated 19.02.2015**
ii. **0330041477 dated 17.04.2015**
iii. **0330042331 dated 04.08.2015**
iv. **0330042713 dated 06.10.2015**
v. **0330048091 dated 08.11.2017**

In respect of 0% Concessional duty.

The firm has submitted that they have imported capital goods and installed them at their hotel premises, also obtained the installation certificate from a chartered engineer. However, the copy of the installation certificate was not submitted to the O/o Addl DGFT Mumbai office due to a procedural oversight. This delay was further exacerbated by the Covid-19 pandemic, during which the hotel was closed for an extended period. Subsequently, the documentation process was managed by another individual, which contributed to the delay in submission.

2. The details of the installation certificate furnished by the firm are as under:

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC / Inspection
1	0330041001 dated 19.02.2015	8585501 Dated 13.03.2015	03.06.2015	26.06.2015
		8971588 Dated 20.04.2015	24.06.2015	23.07.2015
		8922392 Dated 15.04.2015	13.07.2015	24.07.2015
		8693767 Dated 24.03.2015	15.05.2015	04.06.2015
		8588814 Dated 13.03.2015	15.06.2015	26.06.2015
		8591598 Dated 13.03.2015	15.06.2015	26.06.2015
		8591597 Dated 13.03.2015	15.06.2015	26.06.2015
		8938570 Dated 16.04.2015	08.07.2015	21.07.2015
		0006601 Dated 16.06.2015	28.06.2015	21.07.2015
		0006084 Dated 04.06.2015	18.06.2015	04.07.2015
		0006919 Dated 24.06.2015	03.07.2015	22.07.2015
		0008066 Dated 23.07.2015	05.08.2015	28.08.2015
		0007597 Dated 10.07.2015	25.07.2015	14.08.2015
		0007284 Dated 02.07.2015	16.07.2015	29.07.2015
		0010345 Dated 28.09.2015	12.10.2015	29.10.2015
		0010342 Dated 28.09.2015	12.10.2015	28.10.2015
		0009167 Dated 21.08.2015	31.08.2015	23.09.2015
		0003856 Dated	23.04.2015	07.05.2015

		10.04.2015		
		0009287 Dated 25.08.2015	10.09.2015	30.09.2015
		0009069 Dated 19.08.2015	31.08.2015	23.09.2015
		0006921 Dated 24.06.2015	03.07.2015	22.07.2015
		0005754 Dated 27.05.2015	12.06.2015	30.06.2015
		0006083 Dated 04.05.2015	18.05.2015	05.06.2015
		0006602 Dated 16.06.2015	29.06.2015	22.07.2015
		0006605 Dated 16.06.2015	28.06.2015	21.07.2015
		8799782 Dated 04.04.2015	07.07.2015	20.07.2015
		9918532 Dated 16.07.2015	07.10.2015	20.10.2015
		8995306 Dated 22.04.2015	08.07.2015	25.07.2015
2	0330041477 dated 17.04.2015	2763591 Dated 30.09.2015	02.11.2015	14.11.2015
		9423261 Dated 02.06.2015	09.09.2015	25.09.2015
		9230817 Dated 14.05.2015	11.08.2015	27.08.2015
		2603803 Dated 15.09.2015	02.11.2015	14.11.2015
		2601306 Dated 15.09.2015	02.11.2015	14.11.2015
		0006606 Dated 16.06.2015	28.06.2015	21.07.2015
		0005755 Dated 27.05.2015	12.06.2015	30.06.2015
		0007282 Dated 02.07.2015	16.07.2015	29.07.2015
		0006086 Dated 04.06.2015	18.06.2015	04.07.2015
		0005041 Dated 11.05.2015	23.05.2015	04.06.2015
		0006920 Dated 24.06.2015	03.07.2015	22.07.2015
		0008451 Dated 01.08.2015	14.08.2015	28.08.2015
		0007283 Dated 02.07.2015	16.07.2015	29.07.2015

		9358856 Dated 26.05.2015	03.08.2015	21.08.2015
		2302109 Dated 19.08.2015	02.11.2015	14.11.2015
		9824510 Dated 07.07.2015	05.10.2015	21.10.2015
		3177189 Dated 06.11.2015	08.02.2016	29.02.2016
		9638653 dated 20.06.2015	14.09.2015	30.09.2015
		2113724 Dated 03.08.2015	02.11.2015	14.11.2015
		9749740 Dated 30.06.2015	14.09.2015	30.09.2015
		2272030 Dated 17.08.2015	02.11.2015	14.11.2015
		9891860 Dated 14.07.2015	05.10.2015	21.10.2015
		9612560 Dated 18.06.2015	09.09.2015	25.09.2015
3	0330042331 dated 04.08.2015	2230481 Dated 13.08.2015	04.11.2015	19.11.2015
		2945030 Dated 16.10.2015	01.01.2016	14.01.2016
		3221722 Dated 10.11.2015	01.02.2016	15.02.2016
		2304618 Dated 19.08.2015	06.11.2015	21.11.2015
		2416219 Dated 31.08.2015	06.11.2015	21.11.2015
		3135306 Dated 03.11.2015	02.02.2016	17.02.2016
		2520768 Dated 08.09.2015	02.12.2015	16.12.2015
4	0330042713 dated 06.10.2015	5914180 Dated 08.07.2016	16.08.2016	03.09.2016
		3203740 Dated 09.11.2015	06.01.2016	23.01.2016
		3232457 Dated 12.11.2015	06.01.2016	22.01.2016
		2959341 Dated 17.10.2015	09.12.2015	31.12.2015
		3019572 Dated 23.10.2015	16.12.2015	31.12.2015
		3619892 Dated 17.12.2015	12.02.2016	28.02.2016

		3922487 Dated 15.01.2016	23.02.2016	14.03.2016
		3425046 Dated 30.11.2015	02.02.2016	24.02.2016
5	0330048091 dated 08.11.2017	4089731 Dated 21.11.2017	20.01.2018	01.02.2018

Decision:

In respect of EPCG Authorization No. 0330041001 dated 19.02.2015: The Committee deliberated upon the case and decided to **defer** the case to call for a factual report from the concerned jurisdictional Customs (Preventive) Commissionerate for further examination.

In respect of EPCG Authorization Nos. 0330041477 dated 17.04.2015, 0330042331 dated 04.08.2015, 0330042713 dated 06.10.2015, and 0330048091 dated 08.11.2017:

The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- per authorization and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

<u>Case No- 40: Indu Thermoformers Private Limited, Maharashtra</u>
HQREPCGPRAPP00001585AM26

Subject: Request for Condonation of delay in submitting installation certificate in respect of EPCG Authorization No. 0330050265 dated 29.11.2018 under 0% Concessional duty.

The firm has submitted that due to an oversight and lack of awareness, they were unable to submit the Original Installation Certificate for the machinery imported under the aforementioned EPCG Authorization obtained by them. Consequently, they could not comply with the condition prescribed in paragraph 5.04(a) of Policy Notification No. 15 dated 25.07.2024, requiring submission of the Installation Certificate. Further, the firm did not submit the certificate within three years from the date of completion of imports, nor within the valid Export Obligation period.

2. The details of the installation certificate furnished by the firm are as under :-

Sl. No.	Authorization & Date	BOE No. & Date	Date of Installation	Date of Issue of IC
1	0330050265 dated 29.11.2018	9263846 dated 14.12.2018	09.01.2019	10.01.2019

Decision: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow condonation of delay in submission of installation certificate, subject to payment of late fee of Rs. 10,000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending.

Case No- 41: Green Valliey Industries Limited, Meghalaya
HQREPCGPRAPP00001421AM26

Subject: Request for Granting the Closure application through Amnesty Scheme P.N. 2 2023 dated 17.04.2023 in respect of EPCG Authorization No. 0230002888 dated 08.01.2008.

The firm has submitted as under:

i. Due to certain shortfall in fulfilment of export obligation from the products covered under the EPCG authorization, the firm attempted to fulfill the same through alternate products. Further, in a few shipping bills of clinker exports, EPCG license no. could not be mentioned as the exports were made through non-EDI port. The firm was under the impression that such exports would be counted towards fulfilment of export obligation. Accordingly, the firm applied for EODC.

ii. While the application seeking EODC was under process, the Government came up with an Amnesty Scheme for one-time settlement of default in export obligation by EPCG authorization holders vide Public Notice bearing No. 2/2023 dated 01.04.2023. Further, Policy Circular No. 1/2023-24 dated 17.04.2023 was introduced detailing the procedure for applying under the Amnesty Scheme.

iii. In light of the introduction of the one-time settlement scheme, the firm, as a matter of abundant caution and with a view to give quietus to the issues relating to such authorization, applied for the scheme.

iv. In the application Form filed under the scheme, it was stated that the firm has fulfilled the specific export obligation amounting to Rs. 3,31,34,887.58/- (Rs. 1,69,48,879.77/- from clinker exports and Rs. 1,61,86,007.81/- from alternate products) whereas the amount of specific Export obligation fixed amounted to Rs. 1,34,06,400/-. Hence, the percentage of specific export obligation fulfilled by the firm amounted to 247.16%. The basis for computation of the export obligation and duty saved amount utilized reported in the application form was duly explained in '*Any other information the applicant wish to inform*' in the form itself.

v. On 23.02.2024, a letter was issued by your goodself stating that the captioned EPCG license is not eligible for the Amnesty Scheme as export obligation has been mentioned to be fulfilled at more than 100% in the application form filed under the Amnesty Scheme.

vi. Pursuant to such rejection letter, the firm once again approached your good self for issuance of EODC for the EPCG authorization bearing no. 0230002888 dated 08.01.2008 vide letter dated 02.03.2024.

vii. However, vide a deficiency letter bearing F. No. 02/21//021/00617/AM08/6937 dated 23.12.2024 (received on 13.01.2025), the prayer to grant EODC for the captioned EPCG authorization was rejected citing various reasons.

viii. It is against the above backdrop that the Company is re-approaching your kind authority re-consider its application and allow it the benefit of one-time settlement scheme as per Public Notice No. 2/2023 dated 01.04.2023.

2. The firm was granted a Personal hearing in the 5th EPCG Committee Meeting of AM-26 held in October, 2025, but none appeared on their behalf. The firm was granted another opportunity today to present their case.

3. The authorized representative of the firm, Shri Giriraj Agarwal (Vice Chairman and Managing Director) and Shri Viresh Shah (Authorized Representative) appeared via video conferencing today

Applicant's statement: The representatives reiterated the submissions made in the application for redemption of the subject EPCG authorization under the Amnesty Scheme notified in 2023.

Decision: The Committee deliberated upon the case and decided to **defer** the matter to call for a report from the concerned RA, along with the calculations, chronology of events and supporting documents, for further examination on file.

<u>Case No- 42: Shreenathji Rasayan Pvt.Ltd, Ahmedabad</u>
HQREPCGPRAPP00001496AM26

Subject: Request for EOP Extension for 2 years i.e. beyond (6+2 years+ Covid) from the date of endorsement in respect of EPCG Authorization Nos. 0830007714 dated 05.11.2015, 0830008104 dated 04.03.2016 & 0830008453 dated 21.06.2016 under 0% Concessional Duty.

In support of their request, the firm has stated that after the Covid Pandemic, their Production & Export Potential decreased drastically, Interruptions and shortages in power supply, along with logistical constraints, have also affected their Production & Distribution System and due to non-awareness of Export Provisions / Rules as they were not aware that deemed exports / third party exports / SEZ Exports can be consider for fulfillment of EO. The firm has further stated that being a Small-Scale Industry, they could not compete with the International Competition as International Prices are not viable for them. Hence, they could not do Direct Exports and Third Party Exports.

2. The authorized representative of the firm, Shri Ashok Lakhani (Managing Director) appeared via video conferencing and made the following submissions:-

Applicant's statement: The representative reiterated that after the Covid Pandemic, their Production & Export Potential decreased drastically, Interruptions and shortages in power supply, along with logistical constraints, have also affected their Production & Distribution System and due to non-awareness of Export

Provisions / Rules as they were not aware that deemed exports / third party exports / SEZ Exports can be consider for fulfillment of EO.

Decision: The Committee examined the case on the basis of the submissions made by the firm and discussed the matter at length. After detailed deliberations, it was decided to forward the request for extension in EO period for a period of 2 years beyond the EO period admissible under the policy and relief in EO provided on account of Covid pandemic to the **PRC Division** for consideration.

<u>Case No- 43: Nageen Prakashan Pvt. Ltd., Meerut</u>
HQREPCGPRAPP00001424AM26

Subject: Request to accept the TR-6 Challan certified by the concerned Bank & authenticated by the Customs in respect of EPCG Authorization No. 0530161925 dated 02.12.2013 under 0% Concessional Duty.

In support of their request, the firm has stated that they utilized duty saved value of Rs. 86,38,385 against the subject authorisation and could not fulfil EO within 6 years. The Authorisation was extended from 6 to 8 years and then to 10 years. Before the EOP extension from 8 years to 10 years, the firm deposited Custom Duty for the remaining EO for Rs. 12,90,650 vide T.R.-6 Challan No. 92541 dated 02.06.2022 for EOP extension, certified by the bank and Customs.

2. Later on DGFT has issued P.N No. 53 for COVID, the firm has fulfilled the EO to the tune of Rs. 5,90,29,232 till 30.05.2023 balance unfulfilled E.O is covered under the Amnesty Scheme since the firm has already deposited the custom duty to the tune of Rs. 12,90,650/- vide T.R.-6 Challan No. 92541 dated 02.06.2022, the firm is not required to pay further Custom Duty on the short fall of EO.

3. The firm has further stated that CLA, New Delhi rejected their request on the ground that the T.R.-6 Challan is not certified by the Customs under the Amnesty Scheme.

4. The authorized representative of the firm, Shri M.K. Kaushal (Consultant) appeared via video conferencing and made the following submissions:-

Applicant's statement: The representative reiterated that they have fulfilled the EO to the tune of Rs. 5,90,29,232 till 30.05.2023 and balance unfulfilled E.O is covered under the Amnesty Scheme since the firm has already deposited the custom duty to the tune of Rs. 12,90,650/- vide T.R.-6 Challan No. 92541 dated 02.06.2022. It was further stated that CLA, New Delhi rejected their request on the ground that the T.R.-6 Challan is not certified by the Customs under the Amnesty Scheme.

Decision: The Committee deliberated upon the case and decided to **defer** the matter to call for a report from the concerned RA, along with the calculations, chronology of events, and supporting documents, for further examination on file.

<u>Case No- 44: M/s Ganesh Fishnets, Tamil Nadu</u>
HQRPRCAPPLY00001128AM26

Subject: Request for allowing of four Shipping bills (third party) count for EO

fulfillment/ Redemption purpose against EPCG Authorization No. 3530002965 dated 06.11.2007.

The firm has stated that their application was considered in the 10th EPCG Committee meeting of AM-25 held on 27.01.2025 vide F. No. 01/36/218/53/AM-21/EPCG, wherein it was decided that the " *The Committee deliberated upon the case and decided to remand the case back to RA to examine and decide the case as per policy on merit."*

2. The firm further stated that they had approached to RA, Coimbatore; they advised vide letter dated 18.07.2025 to take relaxation from this office for relaxation for supporting manufacturer endowment on advance license.

3. In view of the above letter by RA, Coimbatore dated 18.07.2025, the firm has stated that as under:

i. They are a manufacture of Fishnet and doing job work from past 15 years without any disputed in our company.

ii. They had obtained above said EPCG Authorization from regional office Madurai for import of Capital Goods against export of Fishnet.

iii. They have completed more than 75% Export obligation through third party against EPCG License No. 3530002965 dated 06.11.2007.

iv. Their Company name and EPCG license number have mention on below four shipping bills.

v. They had manufactured the Fishnet as a supporting manufacture of M/s. Kumaran Fishnets (P) Ltd & Kumaran Filaments Pvt. Ltd. They had provided them the raw materials which was imported under Advance license no 3510031111 & 3510029736.

vi. They had forget to add the supporting manufacturer details on the license and they had given declaration that we are the supporting manufacturer for both advance license. These two advance license has been redeemed.

vii. At the time of redemption application for EPCG license, RA, Madurai advised to submit the Affidavit/Declaration on Stamp paper duly certified by Chartered Accountant to the effect that M/s. Kumaran Fishnets (P) Ltd & Kumaran Filaments Pvt. Ltd will not take the exports for fulfilment of export obligation advance authorization no 3510031111 & 3510029736.

viii. As per para 5.10 of HBP, we can claim export in one shipping bills under advance license and EPCG license.

4. The case was considered in the 5th EPCG Committee Meeting of AM-26 held on 13.10.205, 15.10.2025, and 28.10.2025. The decision is reproduced as

under:

“After deliberation on the request of the firm, the Committee decided to defer the case to call the applicant for Personal Hearing to explain the case. RA concerned also to be present at the PH”

5. The firm vide email dated 01.12.2025 has stated as under:

“We want to inform you that custom department has been given ultimatum for submission of EODC letter in Custom department till. But our case is pending from past five years. We are ready to export against this EPCG license. You are requested to kindly allow four shipping bills without supporting manufacturer endorsement on advance license or give us six-month EO extension from endorse date for complete the obligation.”

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- 45: PlastX Labs Pvt. Ltd, New Delhi
01/36/218/31/AM-26/EPCG

Subject: Request for:

i. **Condonation of Block-wise Extension,**
ii. **Condonation of Procedural Lapse of non-mentioning of EPCG Authorization Number in Shipping Bills.**

In respect of EPCG Authorization No. 0530169858 dated 08.03.2017 under 0% Concessional Duty.

In support of their request, the firm has stated that the initial EOP for fulfilment of EO for the 1st Block expired on 08.03.2021 and they have fulfilled 100% Export obligation during the 2nd block period. The last export was made on 19.12.2022 and the original EOP expired on 08.03.2023.

2. The firm has further stated that in the context of the increasingly complex and volatile global trade environment, characterized by heightened uncertainties such as the ongoing US tariff impositions and fluctuating international market conditions. These external factors have directly impacted their export performance despite their earnest efforts.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

In respect of 2nd request: The Committee deliberated upon the case and decided to **refer** the case to RA to examine as per policy on merit and RA may decide the case in terms of the procedure prescribed in Policy Circular No. 07 dated 11.07.2002, which shall be deemed to be applicable ab-initio.

Case No- 46: PlastX Labs Pvt. Ltd, New Delhi
01/36/218/32/AM-26/EPCG

Subject: Request for:

i. **COVID Extension as per PN No. 53 dated 20.01.2023,**
ii. **Condonation of Block-wise Extension,**
iii. **Condonation of Procedural Lapse of non-mentioning of EPCG Authorization Number in Shipping Bills.**

In respect of EPCG Authorizations Nos. 0530168762 dated 13.10.2016 & 0530166665 dated 01.01.2016 under 0% Concessional Duty.

In support of their request, the firm has stated that the unprecedented COVID-19 pandemic, spanning from Feb 2020 to Dec 2021 severely disrupted their export operations, rendering them unable to fulfil the EO within the stipulated timeframe.

2. The firm has further stated that in the context of the increasingly complex and volatile global trade environment, characterized by heightened uncertainties such as the ongoing US tariff impositions and fluctuating international market conditions. These external factors have directly impacted their export performance despite their earnest efforts.

Decision:

In respect of 1st request: The Committee deliberated upon the case and decided to advise the firm to **approach RA** for extension of Export Obligation Period beyond 8 years in terms of Public Notice No. 53 dated 20.01.2023 where extension is permitted on account of COVID.

In respect of 2nd request: The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.59 of FTP, 2023** to allow Condonation of delay in approaching the RA for extension in block-wise EOP within the prescribed time period. This shall be subject to payment of composition fee as per policy provisions and late fee of Rs. 10,000/-.

In respect of 3rd request: The Committee deliberated upon the case and decided to **refer** the case to RA to examine as per policy on merit and RA may decide the case in terms of the procedure prescribed in Policy Circular No. 07 dated 11.07.2002, which shall be deemed to be applicable ab-initio.

Case No- 47-79:

Case No.	Name of firm
47	Babadharmaraj Agro Industries Private Limited, West Bengal
48	Anannya Foods Product, Uttar Pardesh
49	Ripuraj Agro Private Limited, Bihar
50	PR Flour Mills Private Limited, West Bengal
51	Connect Textile & Processing Industries Private Limited, West Bengal
52	Naxalbari Flour & Rice Mill Private Limited, West Bengal
53	Baba Agro Food Limited, Jharkhand
54-55	Connect Textile & Processing Industries Private Limited, West Bengal
56	Ripuraj Agro Private Limited, Bihar
57-58	Shree Balaji Agro Farm Industries Private Limited, Jharkhand
59	Mother India Agrofoods Private Limited, Bihar
60-61	Babadharmaraj Agro Industries Private Limited, West Bengal
62	Shreegopal Gobind Agro Tech Private Limited, West Bengal
63-64	Mother India Agrofoods Private Limited, Bihar
65	Saaj Agro Foods Private Limited, West Bengal
66	KDG Foods Private Limited, Assam
67-68	Saaj Agro Foods Private Limited, West Bengal
69	Jai bajrang agrofarm private limited, Bihar
70	Saaj Agro Foods Private Limited, West Bengal
71	Babylon Agro Products Private Limited, West Bengal
72	Kasturi Multi Solutions Private Limited, Jharkhand
73-74	Suman Modern Rice Mill Private Limited, West Bengal
75	R Kay Fabtex Private Limited, West Bengal
76	KDG Foods Private Limited, Assam
77-78	R Kay Fabtex Private Limited, West Bengal
79	King Rice Mills Private Limited, Jharkhand

Subject: Representation regarding applicability of Policy Circular No. 7/2002 dated 11.07.2002 vis-à-vis Appendix 5C of HBP 2015-20 / HBP 2023 in respect of Third Party Exports under EPCG Scheme -reg.

The firms have submitted that they have fulfilled Export Obligation under EPCG through third party exports. However, EPCG Authorisation No. was not endorsed on the Shipping Bills due to inadvertent error of the CHA, although the Applicant firm's name appears in the Shipping Bills.

(i) The firms rely upon Policy Circular No. 7/2002 dated 11.07.2002, issued in exercise of enabling powers under para 2.5 of FTP, 2002-07 read with para 5.7.1 of FTP 2002-07, permitting discharge of EO even in cases where EPCG details are not endorsed in shipping bills, subject to submission of affidavit/undertaking and correlation documents. They submit that the said Policy Circular is of continuing nature and has not been withdrawn/amended specifically by any subsequent Policy provision.

(ii) The firm contend that Appendix 5C (para III, last line) of the HBP, 2015-20 and continued in HBP, 2023 which presently stipulates that the affidavit must certify that the Shipping Bills are not Third Party Shipping Bills/Free Shipping Bills, creates an unintended bar on availing benefit of Policy Circular No. 7/2002 in third party export cases. It is argued that:

i. Prior to 01.04.2015, Appendix 26A did not restrict applicability for third party shipping bills.
ii. The Foreign Trade Policy does not bar third party export fulfilment in EPCG, subject to compliance.

& The restrictive phrase was introduced only through Handbook amendment, whereas overriding power lies with FTP and Gazette Notifications (para 1.04 of FTP).
& Therefore, an administrative stipulation in HBP cannot curtail a facilitative Policy Circular that has policy backing and quasi-statutory character.

(iii) The fims submit that continuation of present Appendix 5C language results in discriminatory treatment between direct exporters and third-party exporters under EPCG, although Policy otherwise recognizes third party exports.

(iv) The firms have requested suitable modification of para III of Appendix 5C restoring earlier Appendix 26A language, allowing submission of documents prescribed in Policy Circular No. 7/2002 even for third party shipping bills, where EPCG endorsement is missing, subject to due safeguards.

Decision: The Committee deliberated upon the case and noted that the firm has not submitted any ground of genuine hardship and adverse impact on trade for seeking policy relaxation in terms of para 2.59 of FTP, 2023. Accordingly, it was decided to **refer** the cases to RA for examination as per policy provisions on merit.

3. Based on the aforesaid recommendations of the Committee, the approval has been granted by DG, DGFT.

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[DGFT= Directorate General of Foreign Trade, DG = Director General, FTP, = Foreign Trade Policy, HBP, v1 = Handbook of Procedure Vol. I, EO = EO, EODC = EO Discharge Certificate, EOP = EO 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].

[Issued from F. No. 01/36/218/26/AM-26/EPCG]

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