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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 25.02.2021 under the Chairmanship of Shri Amit Yadav, Director General of Foreign Trade

Meeting No.24/AM21 held on 25.02.2021

The following members were present in the meeting:

1. Shri Vijay Kumar — Addl. DGFT
2. Shri S.B.S. Reddy — Addl. DGFT
3. Shri Hardeep Singh — Addl. DGFT
4. Shri Anil Aggarwal — Addl. DGFT
5. Shri Rajbir Sharma — Jt. DGFT

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

S. No	Name of the firm	Case No.
1.	M/s. Kraska Zone Training Pvt Ltd., Mumbai	1
2.	M/s. Reva Fresh Fruit Export, Narmada, Thari, Gujarat	2
3.	M/s. CRI Pumps Pvt Ltd., Coimbatore	3
4.	M/s. Khanna Paper Mills Limited, Gurgaon	4&5
5.	M/s. Surya International, Secunderabad, Telangana	6
6.	M/s. RusanPharma Ltd., Mumbai	7
7.	M/s. Hotel Annamalai International, Madurai	8
8.	M/s. Delight Lifelike Products Pvt. Ltd, Indore	9
9.	M/s. ZakariaShahid Industries, New Delhi	10
10.	M/s. Singhal Industries Pvt. Ltd., Gujarat	11 to 13
11.	M/s. Navkar Corporation Ltd., Mumbai	14
12.	M/s. Karamtara Engineering Pvt. Ltd, Mumbai	15
13.	M/s. Deepak Novochem Technologies. Ltd., Pune, Maharashtra	16
14.	M/s. Prakash Export, Kerala	17&18
15.	M/s. Vijayalaxmi Cashew Company, Kerala	19&20
16.	M/s. Sunfood Corporation, Kerala	21
17.	M/s. Bharat Aluminum Company limited, Korba (CG)	22
18.	M/s. Bharat Aluminum Company limited, New Delhi	23
19.	M/s. SRP Oil Pvt. Ltd., Kolkata	24
20.	M/s. HEG Limited, Mandideep (MP)	25
21.	M/s. Unique Punch Systems Pvt. Ltd, Bengaluru	26
22.	M/s. Rollwell Forge Pvt. Ltd., Shapar, Gujarat	27
23.	M/s. Ram Ratna Wires Ltd, Mumbai	28
24.	M/s. Cabcon India Ltd., Kolkata	29

25.	M/s. Laguna Clothing LLP, Bangalore	30

Case No. 01 M/s. Kraska Zone Training Pvt. Ltd., Mumbai
F. No. 01/60/162/321/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Revalidation of Import License No.0350003709 dated 28.11.2018.

The applicant stated that due to the unprecedented events of the Covid-19 Pandemic, the subsequent lockdown, the disruption of the global supply chain and its cascading effect on demand as well, they have not been able to utilize their import authorization to the extent they had forecasted. Their company has commitments to the trade and has never had to make such a request in the past. They have been granted several import authorisations regularly for the same product category since 2011.As they have not exhausted either the quantity or the value on the above import authorization, it is requested for 6 months revalidation due to the pandemic.

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

(Action: Applicant)

Case No. 02 M/s. Reva Fresh Fruit Export, Narmada, Thari, Gujarat
F. No. 01/60/162/466/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Condonation of delay in filing TMA application for the September 2019 Quarter.

The applicant stated that as per the online system, TMA application for the September 19 quarter has to be submitted in online module prior to 30 September 2020 and time period of the dame is already over they are not in position to file the application in online module. They are requesting to permit them to file application as a special case on account of nation-wide lock-down their e-BRCs are uploaded after July-2020. Due to pandemic situation they have already borne a loss on majority of shipment for more than 10% of shipment value and they are claiming the incentive with that much lesser value. Another reason is COVID-19 case detected in series in their office and they have been forced to keep their office closed for the 14 to 30 days in the moths of August and September. In October the owner has been detected with COVID-19 and force to admit and have quarantine for 17 days. So they are filing application for granting relaxation in the month of the November 2020. For the rest quarter they have already submitted their application and i.e. December, 19 already submitted & March 20 application is under submission.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control and accordingly decided to accede the request for condonation of delay in submission of

TMA application for the September 2019 Quarter. The firm shall approach RA concerned within 60 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Mumbai/EDI/NIC for necessary updation in the System)

Case No. 03 M/s. CRI Pumps Pvt. Ltd., Coimbatore
F. No. 01/60/162/386/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: To allow MEIS benefit against 15 time barred Shipping bill No.(i) 4000501 dated 21.07.2017, (ii) 4000463 dated07.07.2017, (iii) 4000514 dated 28.07.2017, (iv) 4000514 dated 28.07.2017, (v) 4000537 dated 08.08.2017, (vi) 4000212 dated 23.10.2017, (vii) 4000468 dated 11.07.2017, (viii) 4000461 dated 07.07.2017, (ix) 4000461 dated 07.07.2017, (x) 273 dated 19.04.2017, (xi) 4000532 dated 02.08.2017, (xii) 4000537 dated 08.08.2017, (xiii) 4000532 dated 02.08.2017, (xiv) 171 dated 13.03.2017 and (xv) 162 dated 10.03.2017.

The applicant stated that they have been claiming eligible export incentives from DGFT office as well as Customs on their export turnover well within the prescribed time limit. However, MEIS incentive against the above 15 numbers of their shipping bills could not be claimed by them within the prescribed time limit as given in Para 3.15 of HBP, due to late receipt of Bank Realization Certificates from their Bankers. To corroborate their plea, their bank viz. State Bank of India, has issued a letter explaining the reason for delay in issuing the Bank Realization Certificates along with the list of shipping bills against which there was a delay in issuing the BRCs. They approached MEPZ Authorities seeking their help in filing these shipping bills. However, they directed them to approach PRC. Hence, requested to allow them to file MEIS claims against the above 15 numbers of shipping bills by treating cut off date as BRC date as a one time relaxation, so as to enable them to file their MEIS claims with the MEPZ, Chennai.

<u>Decision:</u> The Committee went through the statement made by the applicant and discussed the matter at length. The Committee observed that due to delay in uploading of BRC by the banker in DGFT Portal, the firm has faced the problem which was beyond their control and accordingly decided to accede the request of the firm for grant of Chapter-3 (MEIS) benefits against above mentioned 15 shipping bills without any late cut for which payments have been realized on time but the e BRC have been uploaded by the bank after the expiry of three years from the date of let export. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant /MEPZ, Chennai/EDI/NIC for necessary updation in the System)

Case No. 04 M/s. Khanna Paper Mills Limited, Gurgaon
F. No. 01/60/162/362/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Revalidation of DFIA License No.0510412290 dated 28.10.2019

Uncut

The applicant stated that due to unprecedented situation as a result of outbreak COVID-19 Pandemic, it has become difficult for them to claim any benefit against the said authorization with following reasons (i) The industrial manufacturing activities not only across the country but globally come to the grinding halt due to imposing of lockdown and similar kinds of the restrictions. (ii) The above situation made impossible to them to find any buyer to transfer the subject authorisation and as now the demand of the DFIA is still subject to restoration of the industrial manufacturing activities after relaxations in the lockdown restrictions. (iii) Most of the paper products are imported from China and hostile relationship with said country in the recent period deeply impacted the Indian importers who reluctantly reviewed the import orders and deferred the importation in view of uncertainty in trade in future in persisting adverse conditions.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of COVID-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, it decided to accede the request and allowed revalidation of DFIA No.0510412290 dated 28.10.2019 for a further period of 6 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 05 M/s. Khanna Paper Mills Limited, Gurgaon
F. No. 01/60/162/363/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Revalidation of DFIA License No.3010104869 dated 24.10.2019

The applicant stated that due to unprecedented situation as a result of outbreak COVID-19 Pandemic, it has become difficult for them to claim any benefit against the said authorization with following reasons (i) The industrial manufacturing activities not only across the country but globally come to the grinding halt due to imposing of lockdown and similar kinds of the restrictions. (ii) The above situation made impossible to them to find any buyer to transfer the subject authorisation and as now the demand of the DFIA is still subject to restoration of the industrial manufacturing activities after relaxations in the lockdown restrictions. (iii) Most of the paper products are imported from China and hostile relationship with said country in the recent period deeply impacted the Indian importers who reluctantly reviewed the import orders and deferred the importation in view of uncertainty in trade in future in persisting adverse conditions.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of COVID-19 Pandemic firm has faced the problem which was beyond their control. Accordingly, it decided to accede the request and allowed revalidation of DFIA No.3010104869 dated 24.10.2019 for a further period of 6 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 06 M/s. Surya International, Secunderabad, Telangana
F. No. 01/60/162/368/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Revalidation of 11 DFIAs affected due to retrospective implementation of Notification No.31 dated 01.08.2013 and Public Notice No.35 dated 30.10.20113.

The applicant stated that they had re-transferred DFIAs to various importers within the validity of the DFIA itself. It is to be noted that no condition of DGFT Notification No.31 dated 01.08.2013 were printed on the DFIA at the time of issue. Further, the DFIA were valid at the time of filing of bill of entry by the importers. Finally, the DFIA were issued and endorsed with transferability and their EO discharged only after the exports were made completed. Unfortunately, the confusion and ambiguity created by issuance of Public Notice No.35 dated 30.10.2013 has caused a lot of opaqueness in a clear and transparent FTP/HBP. At the time of imports, Customs started disallowing the duty benefits against the DFIA's which issued even prior to DGFT Notification No.31 date 01.08.2013. Customs have also issued show cause notices in certain cases citing the conditions imposed by said Notification. Such harassment has led them to recall the DFIAs and they are left with unutilized authorisations. Hence, requested for revalidation for a period of 1 year.

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

(Action: Applicant)

Case No. 07 M/s. Rusan Pharma Ltd., Mumbai
F. No. 01/60/162/379/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: EOP Extension against Advance Authorization No.0310815403 dated 28.08.2017 issued under PC-9 Condition.

The applicant stated that the subject advance authorization has been issued for import of 38.160 Kgs. They have imported only 30 Kgs. Their application for fixation of norms was fixed by the DGFT Norms Committee at 3.40 Kgs of imported RM for 1 Kg of export item. Hence based on the actual import and the norm fixed the EO comes to 8.820 Kgs. They have exported till date to 6.070 Kgs and balance to export is 2.750 Kgs. Their customers who import apomorphine hydrochloride are based in Europe. Due to COVID-19 lockdown worldwide all the enonomic activity has come to a standstill and the business are under financial stress. Therefore, they have not been able to complete the balance EO. Hence, requested to grant EOP extension for a further period of 6 months to complete the balance EO.

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

(Action: Applicant)

Case No. 08 **M/s. Hotel Annamalai International, Madurai**
F. No. 01/60/162/119/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Request for consideration of payments received from Foreigners in INR by Hotel Industry towards redemption of EPCG License No.3530003915 dated 01.02.2010.

This is review of PRC case already decided in its Meeting No.15/AM20 dated 03.11.2020& 11.11.2020 (case no.07), wherein the Committee had rejected the case. The applicant stated that they have fulfilled the EO and payment has been received in free foreign exchange from the foreigners as per the Policy Circular No.60 dated 24.12.1998. Since they are a small hotel and were not well conversant with the formalities, they did not obtain the photocopies of encashment certificate from the foreigners. However, they have maintained their records and ledgers in which the following records have been entered in their record books viz. Name of Foreigner, Country, Passport number and date. From this record, it is clear that they have realized the payment in free foreign exchange. Hence, requested to consider the payment realized in INR towards fulfillment of EO against the above EPCG Authorisation.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.15/AM20 dated 03.11.2020 and 11.11.2020 (Case No.07).

(Action: Applicant)

Case No. 09 **M/s. Delight Lifelike Products Pvt. Ltd, Indore**
F. No. 01/60/162/366/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Condonation of procedural lapse in incorrect feeding of freight amount in three TMA applications (July to September 2019, October to December, 2019 and January to March, 2020).

The applicant stated that while filing of TMA applications they have fed freight amount only once against each shipping bills, whereas it should have been fed against each container in shipping bill (shipment) consists of multiple containers. Each shipping bill consists of multiple FCL containers containing eligible items of export under TMA scheme. Their TMA application for October-December 2019, the last date for submission was 31.12.2020. TMA application for March 2020, the last date for submission is 31.03.2021. They have requested to reactivate the ecom of their two TMA application to enable to refeed the TMA application for said period.

The TMA application for period July to September 2019, the last date for submission was 30.09.2020. They had requested to EDI/NIC on 15.09.2020 for reactivation of ecom by cancelling the ecom generated in the EDI system for their initially submitted TMA applications.

Decision: The Committee after examining the case decided to reject the case as the same was found to be without any merit.

(Action: Applicant)

Case No. 10 M/s. Zakaria Shahid Industries, New Delhi
F. No. 01/60/162/402/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Revalidation of MEIS License No.0519131628 dated 16.08.2018 and 0519132706 dated 23.08.2018.

The applicant stated that they are facing difficulty in registering the said licenses at the port. Accordingly, the said scrips were sold to firm M/s Mohan International in March, 2020. However the firm M/s Mohan International did not provide them fund immediately citing the subsequent reason of lockdown. They had been following up with the firm all through the lockdown period for payment of scrip value. The firm while committing the scrip value did not make the payment & returned the scrip to them in August, 2020. Unfortunately the 2 scrip issued to them expired on 16.08.2020 & 23.08.2020 despite their efforts to use them in time. It would not be practical for them to pursue the matter further with proposed buyer as it leads to further delays. In the light of extreme difficulty, they have requested to revalidate the scrips for 6 months.

Decision: The Committee went through the submission made by the firm and discussed the matter at length in view of documentation submitted about transfer of the scrips. It also observed that these scrips were not required to be sold online as these were issued in 2018 and firm has faced the problem due to covid related disruptions. Accordingly, the Committee decided to allow revalidation of two MEIS License No.0519131628 dated 16.08.2018 and 0519132706 dated 23.08.2018 for a period of 3 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi/ NIC-EDI, DGFT)

Case No. 11 M/s. Singhal Industries Pvt. Ltd., Gujarat
F. No. 01/60/162/ 404/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Clubbing of 4 Advance Authorization No.0810135545 dated 24.06.2015, 0810136107 dated 24.05.2015, 0810138591 dated 30.08.2016 and 0810146772 dated 16.12.2019.

The applicant stated that the subject authorisations were issued with 18 Months initial EOP. In accordance to unique inherited business module they receive exports orders in volumetric terms from their buyers. The supplies are mostly common therefore they usually avail advance authorization for multiple supplies. Against the Advance Authorization No.08101335545 dated 24.06.2015 and 0810136107 dated 24.09.2015, they have exported 711300.00 Kgs of PP Woven sacks with liner and against the said export they are eligible for import to the tune of PP Granules 469458.00 Kgs and LLDPE Granules 298746.00Kgs. However, due to various reasons beyond their control they have been able to import only 342130.00 Kgs of PP Granules and 207750.00 Kgs of LLDPE Granules against their exports made. Similarly they have also availed another two Advance Authorisation No.0810138591 dated 30.08.2016 and 0810146772 dated 16.12.2019. Against these two authorisations, they have imported 207920 Kgs of PP Granules and 127530 Kgs of LLDPE Granules as against the said Export of 820040 Kgs export quantity made under all four licenses. As described due to some unforeseen circumstances they could not able to import and in meantime the validity period was expired on the contrary they have enough import shipment in hand. Thus they have again availed another Advance AuthorisationNo.0810146772 dated 16.12.2019. Hence, requested for clubbing on the following grounds:-

a. All the above advance authorisations sought to be clubbed are issued with the same customs notification number and without any prior import conditions.
b. The clubbing is sought only for regularization and redemption of purpose and no further import required being imported further.
c. The price parity of export item as well as the inputs to be imported in international market is not conducive at the time of issuance of this authorization and in spite of the fact they have exported considerable quantity and clubbing will extend a natural justice and the objective of advance authorisation.
d. The combined export quantities of all the advance authorisations are enough to meet with the overall imported quantity of inputs imported under every authorization.
e. No further imports are required to be made this. This request is only for regularization purpose.

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

(Action: Applicant)

Case No. 12 M/s. Singhal Industries Pvt. Ltd., Gujarat
F. No. 01/60/162/403/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Clubbing of 3 Advance Authorization No.0810135048 dated 16.04.2015, 0810146695 dated 04.12.2019 and 0810146888 dated 31.12.2019.

The applicant stated that the above three Authorisations were issued with 18 months initial EOP. In accordance to unique inherited business module they receive exports orders in volumetric terms from their buyers. The supplies are mostly common therefore they usually avail advance authorisations for multiple supplies, therefore against above Advance Authorisation No.081013548 dated 16.04.2015 they have exported 9741.00 Kgs of FIBC without & with liner and against the said export they are eligible for import to the tune of PP Granules 929937.13 Kgs, LLDPE Granules 117089.28 Kgs and UV Stabilizer 17252.96 kgs. However, due to various reasons beyond their control they have been able to import only 96000.00 Kgs of PP Granules and 96000.00 Kgs of LLDPE Granules against the said export of 974162.00 Kgs. The details of their exports and the and 96000.00 KGs of LLDPE granules against their export made. Similarly they have also availed another two AA no. 0810146695 dated 04.12.2019 and 0810146888 dated 31.12.2019. Against that two AA, they have imported 832020 KGS of PP Granules and 16846.00 KGS of LLDPE Granules as against the said export of 974162.00 Kgs. Due to some unforeseen circumstances they could not able to import and in meantime the validity period was expired on the contrary they have enough import shipments on hand, thus they have against availed an another AA no. 0810146695 dated 04.12.2019 & no. 0810146888 dated 31.12.2019. They have request for clubbing on the following grounds.

a. All the above advance authorisations sought to be clubbed are issued with the same customs notification number and without any prior import conditions.
b. The clubbing is sought only for regularization and redemption of purpose and no further import required being imported further.
c. The price parity of export item as well as the inputs to be imported in international market is not conducive at the time of issuance of this authorizatin and in spite of the fact they have exported considerable quantity and clubbing will extend a natural justice and the objective of advance authorisation.
d. The combined export quantities of all the advance authorisations are enough to meet with the overall imported quantity of inputs imported under every authorization.
e. No further imports are required to be made this. This request is only for regularization purpose.

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

(Action: Applicant)

Case No. 13 M/s. Singhal Industries Pvt. Ltd., Gujarat
F. No. 01/60/162/406/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Clubbing of 4 Advance Authorization No.0810135544 dated 24.06.2015, 0810139020 dated 10.11.2016, 0810136961 dated 06.01.2016 and 0810146694 dated 04.12.2019

The applicant stated thatthe subject authorisations were issued with 18 months initial EOP. In accordance to unique inherited business module they receive exports orders in volumetric terms from their buyers: however the supplies are mostly common therefore they usually avail advance authorisation for multiple supplies, therefore against the Advance Authorisation No.0810135544 dated 24.06.2015 they have exported 293840.00 kgs of PP Woven sacks without liner, so as against said export they eligible for import to the tune of PP Granules 323224.00 KGS kgs, however due to various reasons beyond their control they have been able to import only 224500.00 of PP Granules export made. Similarly they have also availed another three AA no. 0810136961 dated 06.01.2016, 0810139020 dated 10.11.2016 and 0810146694 dated 04.12.2019. Against that three AAs, they have imported 8472360KGS of PP Granules as against the said export of 639900.00 kgs (total export qty made under all four license). Due to some unforeseen circumstances they could not able to import and in meantime the validity period was expired on the contrary they have enough import shipments on hand, thus they have against availed an another AA no. 0810146695 dated 04.12.2019 & no. 0810146694 dated 04.12.2019. They have request for clubbing on the following grounds.

a. All the above advance authorisations sought to be clubbed are issued with the same customs notification number and without any prior import conditions.
b. The clubbing is sought only for regularization and redemption of purpose and no further import required being imported further.
c. The price parity of export item as well as the inputs to be imported in international market is not conducive at the time of issuance of this authorizatin and in spite of the fact they have exported considerable quantity and clubbing will extend a natural justice and the objective of advance authorisation.
d. The combined export quantities of all the advance authorisations are enough to meet with the overall imported quantity of inputs imported under every authorization.
e. No further imports are required to be made this. This request is only for regularization purpose.

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

(Action: Applicant)

Case No. 14 M/s. Navkar Corporation Ltd., Mumbai
F. No. 01/60/162/378/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: To allow SEIS benefit for the period 2016-17 by extending the time up to 31.03.2021 with 10% late cut.

The applicant stated that during the FY 2016-17 they have contributed Rs.2,39,85,26,991/- to India's exports and has satisfied all the eligibility criteria envisaged under the FTP and thus, it is eligible to claim rewards in the form of duty credit scrips under SEIS. Due to unprecedented situation of pandemic Covid-19, vide PN No.08/2015-20 dated 01.06.2020, the last date for filing application inter-alia under SEIS for the services rendered in FY 2016-17 was extended to 30.06.2020 subject to late cut of 10%. But due to preventive measures put in place to prevent the spread of Covid19 the office premises were completely shut since March 2020.Hence, they have not submitted the online application within the extended due date of 30.06.2020 under SEIS for the services rendered in FY 2016-17. Hence, by considering these extra ordinary challenging times, the date for filling of application under SEIS for FY 2016-17 may please be extended.

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

(Action: Applicant)

Case No. 15 M/s. Karamtara Engineering Pvt. Ltd, Mumbai
F. No. 01/60/162/343/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: To allow revalidation against Advance Authorization No.0310821301 dated 29.05.2018.

The applicant stated that they have completed the EO 71.67% quantity-wise and 85.81% value-wise within the stipulated EO period. The supplier has submitted that there has been strict lockdown in their home country. While some of it was relaxed gradually, unfortunately the region where the manufacturing units of their supplier are situated, the conditions continued to be strict. Only recently the supplier could start their manufacturing activities, in a staggered manner. There continues to be a shortage of manpower and suitable logistics in the given region. On constant follow up and persistence from their end, the supplier has been working to their best abilities to ship their inputs in the next 60-70 days. Given that the timelines are met, there is an additional transit time of 15-20 days for the consignment to reach them. Hence, requested for revalidation for a period of 6 months from the date of endorsement to complete their imports as per their revised project plan.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed that due to COVID-19 Pandemic, firm has faced the problem which was beyond their control. Accordingly, it decided to accede the request and allowed revalidation of Advance Authorization No.0310821301 dated 29.05.2018 for a further period of 6 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 16 M/s. Deepak Novochem Technologies. Ltd., Pune, Maharashtra
F. No. 01/60/162/243/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Extension in EOP against Advance AuthorisationNo.3110066963 dated 15.01.2018 without composition fee.

The applicant stated that the GST implemented in July 2017 and so many orders cancelled due to GST implementation. Because export product price gone high and could not complete the international price especially the price in the China market. So buyer cancels the order. In between they have exported excess on other license instead of this license. They had to approach for 2nd EO extension from RA, Pune but COVID started and their offices closed. As their office was closed upto September 2020 and all office staff was working from home and all license files were in office so, they could not submit the application in Regional Office.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede the request and allowed EOP extension of Advance AuthorisationNo.3110066963 dated 15.01.2018 for a period of 3 months from the date of endorsement subject to the payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% or @ 1% per month where exports have been made less than 50% within initial/extended EOP. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Pune)

Case No. 17 M/s. Prakash Export, Kerala
F. No. 01/60/162/874/AM20/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Extension of EOP against Advance Authorization No.5310019335 dated 21.04.2017.

This is review case of PRC Meeting No.01/AM21 dated 28.04.2020 (Case No.05), wherein the Committee rejected the case. The applicant stated that they have fulfilled almost 50% in quantity and 59.05% in value terms. They could not export further against advance authorization due to various reasons and one among them that the person who was handling all import / export activities against advance authorization has left the job without disclosing / handing over details of pending export obligation against Advance license in question. While noticing such an anomaly EOP expired. Hence, they could not export further for fulfilment of remaining EO. Moreover, Covid-19 issue badly affected their business, further unforeseen expenditure for regularization of this case as per Para 4.49 of HBP shall lead to close down their factories, which ultimately affect unemployment for them and those depending on them also. Therefore, requested for extension of EOP for a further period of 6 months.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit or hardship in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.01/AM21 dated 28.04.2020(Case No.05).

(Action: Applicant)

Case No. 18 M/s. Prakash Export, Kerala
F. No. 01/60/162/873/AM20/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Extension of EOP against Advance Authorization No.5310019104 dated 05.07.2016.

This is review case of PRC Meeting No.01/AM21 dated 28.04.2020 (Case No.07), wherein the Committee rejected the case. The applicant stated that they have fulfilled almost 68.003% in quantity and 92.63% in value terms. They could not export further against advance authorization due to various reasons and one among them that the person who was handling all import / export activities against advance authorization has left the job without disclosing / handing over details of pending export obligation against Advance license in question. While noticing such an anomaly EOP expired. Covid-19 issue badly affected their business, further unforeseen expenditure for regularization of this case as per Para 4.49 of HBP shall lead to close down their factories, which ultimately affect unemployment for them and those depending on them also. Therefore, requested for extension of EOP for a further period of 6 months.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit or hardship in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.01/AM21 dated 28.04.2020(Case No.07).

(Action: Applicant)

Case No. 19 M/s. Vijayalaxmi Cashew Company, Kerala
F. No. 01/60/162/875/AM20/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Extension of EOP against Advance Authorization No.5310019343 dated 25.04.2017 and to consider 3DBK shipping bills for fulfillment of EO.

This is review case of PRC Meeting No.01/AM21 dated 28.04.2020 (Case No.06), wherein the Committee rejected the case. The applicant stated that they have fulfilled 96.89% in quantity and 116.35% in value endorsing advance authorization details in shipping bills within EOP leaving a shortfall of 3.11% in quantity. They could not export further against Advance Authorization due to various reasons and one among them that the person who was handling all Import/Export activities against Advance Authorization has left the job without disclosing/handing over details of pending export obligation against Advance License in question. While noticing such an anomaly Export Obligation period expired. Hence, they could not export further for fulfillment of remaining EO. Therefore, they humbly request to permit them to export and fulfill the stipulated Export Obligation by extending the EOP for a further period of 6 months. COVID-19 issues badly affected their business. Further unforeseen expenditure for regularization of his case as per para 4.49 of HBP shall lead to close down their factories, which ultimately affect unemployment for them and those depending on them also.

Remaining exports were done under DBK scheme in lieu of advance authorization by the staff joined thereafter by mistake, without noticing pending EO, hence this inadvertent error occurred. After noticing the anomaly, they have taken up the matter with Customs for conversion of DBK bills Shipping Bill No.9110993 dated

06.10.2017, 9246602 dated 12.10.2017 and 9693119 dated 04.11.2017) into DES (AA) bills. However, the same has been refused verbally as time barred with reference to Customs Circular No.36/2010-Customs dated 23.09.2010. They now decided to refund DBK availed against the above shipping bills with applicable interest to the Customs Authority and get all such DBK shipping bills as free shipping bills. They have also requested to consider above 3DBK shipping bills for fulfillment of EO.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit or hardship in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.01/AM21 dated 28.04.2020(Case No.06).

(Action: Applicant)

Case No. 20 M/s. Vijayalaxmi Cashew Company, Kerala
F. No. 01/60/162/876/AM20/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Extension of EOP against Advance Authorization No.5310019233 dated 25.10.2016 and to consider 4 DBK shipping bills for fulfillment of EO.

This is review case of PRC Meeting No.01/AM21 dated 28.04.2020 (Case No.08), wherein the Committee rejected the case. The applicant stated that they have fulfilled 95.76% in quantity and 102.667% in value endorsing advance authorization details in shipping bills within EOP leaving a shortfall of 4.24% in quantity. They could not export further against Advance Authorization due to various reasons and one among them that the person who was handling all Import/Export activities against Advance Authorization has left the job without disclosing/handing over details of pending export obligation against Advance License in question. While noticing such an anomaly Export Obligation period expired. Hence, they could not export further for fulfillment of remaining EO. Therefore, they humbly request to permit them to export and fulfill the stipulated Export Obligation by extending the EOP for a further period of 6 months. COVID-19 issues badly affected their business. Further unforeseen expenditure for regularization of his case as per para 4.49 of HBP shall lead to close down their factories, which ultimately affect unemployment for them and those depending on them also.

Remaining exports were done under DBK scheme in lieu of advance authorization by the staff joined thereafter by mistake, without noticing pending EO, hence this inadvertent error occurred. After noticing the anomaly, they have taken up the matter with Customs for conversion of DBK bills (Shipping Bill No.2925356 dated 17.02.2018, 3848443 dated 29.03.2018, 4141370 dated 11.04.2018 and 1420010 dated 08.12.2017) into DES (AA) bills. However, the same has been refused verbally as time barred with reference to Customs Circular No.36/2010-Customs dated 23.09.2010.They now decided to refund DBK availed against the above shipping bills with applicable interest to the Customs Authority and get all such DBK shipping bills as free shipping bills. They have also requested to consider above 4 DBK shipping bills for fulfillment of EO.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit or hardship in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.01/AM21 dated 28.04.2020(Case No.08).

(Action: Applicant)

Case No. 21 M/s. Sunfood Corporation, Kerala
F. No. 01/60/162/877/AM20/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Extension of EOP against Advance Authorization No.5310019103 dated 05.07.2016.

This is review case of PRC Meeting No.01/AM21 dated 28.04.2020 (Case No.15), wherein the Committee rejected the case. The applicant stated that they have fulfilled almost 86.41% quantity and 114.89% in value terms. They could not export further against the subject authorization due to various reasons and one among them that the person who was handling all import/export activities against the advance authorization has left the job without disclosing /handing over details of pending EO against the authorization in question. While noticing such an anomaly EO period expired. Moreover, due to economic recession in the past, recent Novel Corona Pandemic (COVID-19) continuous shut down of factories and downward trend in International business they are running through a very critical situation. Further unforeseen expenditure for regularization of this case as per para 4.49 of HBP shall lead to close down their factories due to financial scarcity and ultimately affect unemployment for them and those depending on them. Hence, requested to permit them to export and fulfill the stipulated EO by extending the EOP for a further period of 6 months from the date of endorsement of EO extension.

Decision: The Committee reviewed the case on the basis of justification furnished by the firm and found no merit or hardship in the request and hence decided to maintain rejection of the earlier decision of PRC in its Meeting No.01/AM21 dated 28.04.2020(Case No.15).

(Action: Applicant)

Case No. 22 M/s. Bharat Aluminum Company limited, Korba(CG)
F. No. 01/60/162/245/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Relaxation of Para 3.15 of HBP read with Para 9.02 of HBP 2015-20 for filing of MEIS application in terms of PN No.8 dated 01.06.2020 against 5 Shipping Bill No.(i) 6973546 dated 24.06.2017, (ii) 6181536 dated 19.05.2017, (iii) 7078939 dated 30.06.2017, (iv) 7159503 dated 05.07.2017 and (v) 8617633 dated 12.09.2017.

The applicant stated that their above 5 shipping bills attracted a late cut of 10% as on 01.03.2020 and they had time till October 2020 to file the MEIS applications in terms of PN 8 dated 30.60.2020. However, at the time of filing the application the server is not permitting the application to be filed with a message that "You cannot file the application as the entitlement is zero". Since, the PN 8 dated 01.06.2020 allowed shipping bills falling between 01.03.2020 to 30.06.2020 to be filed till October 2020, the system should have permitted submission of the MEIS applications against these shipping bills. Hence, requested to reinstate the entitlement vales against these shipping bills and allow them to time of 1 month from the date of decision to file and claim the MEIS against these shipping bills.

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

(Action: Applicant)

Case No. 23 M/s. Bharat Aluminum Company limited, New Delhi
F. No. 01/60/162/425/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Grant of time to file MEIS application in respect of Shipping Bill No.1531519 dated 13.12.2017, 1671328 dated 20.12.2017 and 9458413 dated 24.10.2017.

The applicant stated that they had applied for MEIS within time and the scrip was also issued to them. Due to oversight one non-EDI shipping bill was included in the application for grant of MEIS scrip. They applied for cancellation of MEIS scrip so that they can re-apply after excluding the non-EDI shipping bill on 29.10.2020. After one month i.e. on 23.11.2020 CLA, New Delhi advised them to submit the UR from Customs, wherein the same was submitted on 09.12.2020 and thereafter the scrip was cancelled and a letter disallowing the shipping bills was issued on 10.12.2020. In spite of the letter of disallowing the shipping bills, they were prevented from re-applying for the MEIS scrip as the subject shipping bills was still showing as utilized in the DGFT portal. They had raised complaints on DGFT portal vide ticket no.20201222464 dated 16.12.2020 and 20201223933 dated 21.12.2020 to activate the shipping bills to enable them to submit the MEIS application again. However, by the time the tickets were resolved on 22.12.2020 the shipping bills have become time barred. Hence, requested to grant tem additional time to enable them to file the MEIS application as there was no delay at their end.

Decision: The Committee went through the statements made by the firm and noted that there is merit in the case and accordingly decided to allow the benefit of MEIS to the firm against 3 Shipping Bill No.1531519 dated 13.12.2017, 1671328 dated 20.12.2017 and 9458413 dated 24.10.2017. Late cut, if any, on the entitlement will be decided taking the date of submission of original application as the date of application. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi/EDI/NIC for necessary updation in the System)

Case No. 24 M/s. SRP Oil Pvt. Ltd., Kolkata

F. No. 01/60/162/417/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Revalidation of SEIS Authorization No.0219060441 dated 09.10.2018.

The applicant stated that as per the government regulation their hotel closed down from March 2020 to October 2020 due to COVID-19 and for which they could not utilized the said authorization within the validity period of the aforesaid authorization. Hence, requested to consider their case and revalidate the above SEIS authorization for another 6 months to utilize the same as per PN No.67/2015-20 dated 31.03.2020.

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

(Action: Applicant)

Case No. 25 M/s. HEG Limited, Mandideep (MP)
F. No. 01/60/162/304/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: To allow MEIS benefit against 23 Shipping bill No.(i)1135961 dated 11.06.2015, (ii) 1470959 dated 29.06.2015, (iii) 3205195 dated 25.09.2015, (iv) 3235399 dated 28.09.2015, (v) 3244573 dated 28.09.2015, (vi) 3246760 dated 28.09.2015, (vii) 3247115 dated 28.09.2015, (viii) 3249860 dated 28.09.2015, (ix) 3250559 dated 28.09.2015, (x) 3253712 dated 28.09.2015, (xi) 3254314 dated 28.09.2015, (xii) 3259807 dated 29.09.2015, (xiii) 3259809 dated 29.09.2015, (xiv) 3268852 dated 29.09.2015, (xv) 3269175 dated 29.09.2015, (xvi) 3269430 dated 29.09.2015, (xvii) 3269796 dated 29.09.2015, (xviii) 3270215 dated 29.09.2015, (xix) 3270353 dated 29.09.2015, (xx) 3302186 dated 30.09.2015, (xxi) 3303732 dated 30.09.2015, (xxii) 3304267 dated 30.09.2015 and (xxiii) 9965276 dated 02.06.2015which were time barred due to cancellation of MEIS License No.1119001266 dated 12.03.2018.

The applicant stated that they had obtained the subject MEIS authorization containing 24 shipping bills, but the license not reflected at Customs site at the time of registration. When they approach RA, Bhopal, they get advised that incentive of one shipping bill No.9850073 was already taken in License No.1119001024; hence you had to cancel the license and apply for fresh application for 23 numbers of shipping bills. The had submitted MEIS license for cancellation on 15.07.2019 and the cancellation they had send the copy of cancelled license which they received from RA, Bhopal to DGFT(HQ), wherein all the 23 shipping bills have been activated in DGFT site for fresh application. They had selected all 23 shipping bills in e-Com Reference No.11/88/000/11000/0683/9330 but they are unable to submit the application because during the period shipping bills gone time barred and now the incentive showing 0%. Hence, requested to allow MEIS benefits against these 23 shipping bills.

Decision: The Committee went through the statements made by the firm and noted that there is merit in the case and accordingly decided to allow the MEIS benefit against above mentioned 23 Shipping Bills . Late cut, if any, on the entitlement will be decided taking the date of submission of original application as the date of application. The firm shall approach RA within 90 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bhopal /EDI/NIC for necessary updation in the System)

Case No. 26 M/s. Unique Punch Systems Pvt. Ltd, Bengaluru
F. No. 01/60/162/424/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: To accept Manual BRC in lieu of e-BRC for deemed export against Advance Authorization No.0710116634 dated 22.06.2020.

The applicant stated that they had obtained the subject authorization for import of components to fulfill their export orders to M/s Schneider Electric IT Business India Pvt. Ltd., Bangalore which is 100% EOU Unit. Their export order is for 1700 sets of finished goods to supply the same they have to generate almost 450 invoices. The Forex charges at Bank for each e-BRC is Rs.1500/- and the total cost for obtaining the e-BRC certificate from Bank will be Rs.6,75,000/- which is a very huge amount and it will affect their profit margin. Moreover due to the COVID Pandemic the export orders are very less. Hence, requested to condone and allow them to submit manual bank realization certificate in Appendix 22B.

Decision: The Committee discussed the case on the basis of submission made by the applicant and noted that the charges for obtaining the e-BRC from the bank are very high in this case in view of large number of invoices and eBRCs. Therefore, the Committee decided to accede the request of the firm for accepting the Manual BRC instead of e-BRCs for deemed exports against Advance Authorisation No.0710116634 dated 22.06.2020. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Bangalore)

Case No. 27 M/s.Rollwell Forge Pvt. Ltd., Shapar, Gujarat
F. No. 01/60/162/432/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Revalidation of DFIA Authorization No.2410042834 dated 20.08.2019.

The applicant stated that they had already placed the order in the month of March 2020, but due to novel corona and price hike they are not able to import under this authorization. Moreover, due to the slow demand of the inputs, they planned the import during March starting and orders were placed with the overseas supplier. But unfortunately due to COVID-19 all transactions were stopped and consequently they could not utilize the same DFIA. However, now, overseas supplier in a position to supply and they had already placed new order. Hence, requested for revalidation of 3 months in import period.

Decision: The Committee examined the case on the basis of justification submitted by the applicant and observed that due to various restrictions imposed on account of ongoing lockdown during the period of COVID-19 Pandemic firm has faced the problem which was beyond their control. Accordingly, it decided to accede the request and allowed revalidation of DFIA No.2410042834 dated 20.08.2019 for a further period of 3 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Rajkot)

Case No. 28 M/s. Ram Ratna Wires Ltd., Mumbai
F. No. 01/60/162/435/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Relaxation of Cap of 5% of FOB value on import of varnish against 15 Advance Authorizations No.0310795248 dated 13.04.2015,0310798953 dated 18.09.2015,0310798975 dated 21.09.2015, 0310799291 dated 08.10.2015, 0310799280 dated 08.10.2015,0310804606 dated 11.05.2016, 0310804607 dated 11.05.2016, 0310804609 dated 11.05.2016, 0310804763 dated 18.05.2016, 0310804920 dated 23.05.2016, 0310804936 dated 24.05.2016, 0310804935 dated 24.05.2016, 0310808025 dated 23.09.2016, 0310808024 dated 23.09.2016, 0310818559 dated 17.01.2018 for redemption/EODC purpose.

The applicant stated that the subject authorizations have been issued against SION Serial No.C-206. Due to sudden instructions from their buyers they had no other way except to import the said input Varnish in higher quantity resulting in exceeding the cap of 5% of FOB value. Further, submitted that the said excess quantity imported by them beyond the cap value is fully utilized in the manufacturing of export product and not even a fraction of said quantity of the input namely Varnish has been diverted in the local market and has been utilized in manufacturing of the export product by way of doing work of coating /polishing of more than one layer. All the quantity so imported has been accounted for in the export document specifically in the shipping bills. The excess quantity of inputs have been utilized towards manufacturing of the exports products and in no case even a miniscule quantity has been diverted in the local market. Hence, requested that the excess quantity of input namely Varnish imported by them beyond cap limit of 5% of FOB value may kindly be relaxed so that the above case may be regularized /EODC /Closure purpose.

Decision: The Committee having examined the statement made by the applicant in its application decided to refer the case to Norms Committee (NC) Concerned for its examination and comments before deciding it.

(Action: Applicant/NC-2)

Case No. 29 M/s. Cabcon India Ltd., Kolkata
F. No. 01/60/162/450/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Revalidation of DFIA No.0210209383 dated 16.08.2019.

The applicant stated that the subject DFIA was issued to them and for self utilization of the DFIA, they have taken Release Advice No.504358 dated 13.02.2020, issued from the port of registration to Vedanta SEZ (INJHV6). Thereafter Vedanta SEZ (INJHV6) has issued a letter dated 11.03.2020, towards confirmation of the above RA required for the purpose of debiting. In between the authority also noticed that last two digit of ITC HS Code mentioned in the DFIA was not matching with the item description mentioned in the DFIA, require ratification /correction by the respective authority of the DGFT. However, due to lockdown imposed from 22.03.2020 and spread of the pandemic, everybody was in the state of fear, Disaster Management Act, 2005 enforced, even their unit has to be shut down for the same during the period and everything becomes standstill. They have faced many challenges for day-to-day work of their company, as livelihood of their employees were associated to them in this time of pandemic and suffered very much monetary also. They have started their unit with less work force faced many challenges to maintain the production etc., as such the matter got delayed and the DFIA import validity expired in August 2020. They have applied for revalidation to RA, Kolkata, but rejected vide letter dated 02.11.2020. Hence, requested for revalidation for 6 months from the date of endorsement or as deem fit and proper for utilization.

Decision: The Committee went through the submission made by the firm and discussed the matter at length. The Committee observed that due to COVID-19 Pandemic, the firm has faced the problem which was beyond their control. Accordingly, it decided to accede the request and allowed revalidation of DFIA No.0210209383 dated 16.08.2019 for a period of 6 months from the date of endorsement. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Kolkata)

Case No. 30 M/s. Laguna Clothing LLP, Bangalore
F. No. 01/60/162/449/AM21/PRC
PRC Meeting No.24/AM21 dated 25.02.2021

Subject: Acceptance of two free Shipping Bill No.8675661 dated 28.11.2013 and 8762543 dated 03.12.2013 against Advance Authorisation No.0710098786 dated 03.10.2013 and one Shipping Bill No.1035923 against Advance Authorization No.0710100357 dated 09.12.2013 towards fulfillment of EO.

The applicant stated that they had made shipment of above shipping bills against the said advance authorisations. However, when the shipment reached to the Customs Port, unfortunately due to some technical error in the Customs server the shipping bill was unable to file under DEEC Scheme. As their shipment was urgent to be exported and in the fear of losing export order due to the delay in filing shipping bill, Customs had filed under free shipping bill. For the respective shipping bill they have not availed any benefits from Customs, not even Draw Back. They have completed EO and submitted the application for EODC at RA, Bangalore, which is due for closure. Hence, requested to accept of these shipping bills and allow them to obtain EODC.

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

(Action: Applicant)

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