

F.No. 01/36/218/63/AM-21/EPCG

**MINUTES OF 4th MEETING OF AM-21 OF THE EPCG COMMITTEE
HELD UNDER THE CHAIRMANSHIP OF SHRI SATYAN SHARDA,
ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 12.00
NOON 11.09.2020**

I. The meeting was held on 11.9.2020 through Video Conferencing Mode on Cisco webex cyber meeting app due to Covid-19 restrictions (Meeting number: [170 510 2039](#))

II. Following officers attended the meeting:

- i. Shri Rajbir Sharma, Joint Director General of Foreign Trade, DGFT
- ii. Shri Paramjeet Singh, Additional I.A, Ministry of Steel
- iii. Shri Vaibhav Bhatnagar, OSD, Department of Revenue
- iv. Shri Randheep Thakur, Deputy Director General of Foreign Trade, DGFT

III. The Committee deliberated upon all the cases and following decisions were taken:

Sl. No.	Firm's Name and Numbers	EPCG Authorisation No.	Subject	Decision of the Committee
1.	M/s. G.G Automotive Gears Ltd., Bhopal 01/60/162/810/AM-20/PRC	1130002343 dated 20.12.2011	Request for second extension in EOP against zero dutyauthorisation.	The party has sought second extension in the export obligation period for 2 years from the date of endorsement against zero duty EPCG authorization. The Committee noted that even after more than eight years of obtaining subject EPCG authorisation the party has not made any exports. The Committee deliberated upon the case and decided to reject it as there is no merit in the request.
2.	M/s.Quadron Business Park, Bangalore 01/36/218/391/AM-20/EP CG	147 EPCG authorisations	Request for transfer of 147 EPCG authorisations and change in name from M/s. Embassy One Developers Pvt Ltd to M/s. Quadron Business Park.	The Committee deliberated upon the case and decided to defer the case for calling for a report from the RA in the matter.

3.	M/s.TGV SRAAC Limited, Hyderabad 18/152/AM-20/P-5	0930014050 dated 26.04.2019	Request for clarification regarding eligibility of Transformer s Rectifier System under EPCG scheme.	The Committee observed that a clarification has been sought by the RA, Hyderabad upon the application of M/s. TGV SRAAC Limited, Hyderabad to import Transformer Rectifier System under the EPCG Scheme with export product being Caustic Soda/Potash Flakes. The Committee deliberated upon the case and noted that the request is not for relaxation of any provision of FTP but a clarification on admissibility of import of the capital goods under the EPCG Scheme. The Committee, therefore, decided to withdraw the case for examination on file.
4.	M/s Chandra Polyplast Pvt. Ltd, Aurangabad 01/36/218/32 /AM-21/EPC G	P-CG0110918 dated 11.08.1999	Request for year wise and overall extension of EOP against EP CG License No.P-CG-01 10918 dated 11 th August, 1999 under 10% EPCG Scheme.	The party has stated that due to adverse financial position and bad international market conditions for their product they faced hardships and could not make any exports in first four years of EOP. They completed 60% EO in 5th year and 40% in 6th year. The party has sought following relaxations :- (i) To condone the condition of fulfillment of EO to the extent of 10%, 20% and 30% for the 2nd, 3rd and 4th year respectively (block-wise extension in EOP). (ii) To allow one year extension in EOP from August 2004 to August 2005 to regularise and close their case. The Committee deliberated upon the case and decided to reject it as there is no merit in the request.
5.	M/s. Bharat Silks, Bangalore 01/36/218/38 7/AM-20/EP CG	i.0730009874 dated 25.02.2011 ii. 0730009 969 dated 05.03.2020	Request for change of IEC from 0788000446 to 3999001160 in the EPCG authorisation	The Committee deliberated upon the case and decided to defer the case for calling for a report from the RA in the matter.

			Nos. 0730009874 dated 25.02.2011 and 0730009969 dated 24.03.2011.	
6.	M/s.Fab Texere India Pvt. Ltd, Ludhiana 01/36/218/13 /AM-21/EPC G	3030008942 dated 14.11.2011	Request for condonation of procedural lapse of mentioning wrong EPCG authorization number in 20 Shipping bills.	The request of the party is for condonation of wrong mentioning of EPCG authorisation Nos. 3030007333 dated 01.07.2010 and 30300017227 dated 27.08.2018 in place of correct EPCG authorization No. 3030008942 dated 14.11.2011 in 20 shipping bills which the party intends to count for fulfillment of EO. The Committee deliberated upon the case and it was decided to defer it with the direction to call a report from RA which may verify that the shipping bills in question are not free shipping bills; the EPCG Authorisations in question have not already been redeemed and EO has been fulfilled within the original or extended EOP endorsed by the RA.
7.	M/s. Texas Hosiery Mills, Ludhiana 01/36/218/18 4/AM-19/EP CG	3030012456 dated 07.05.2014	Request for condonation of delay in payment of excess utilization fee in respect of EPCG authorisation No. 3030012456 dated 07.05.2014.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for

				excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. This has the approval of DG.
8.	M/s. Metalman Auto Pvt. Ltd, Waluj, Dist. Aurangabad 01/36/218/30 1/AM-20/EP CG	0330043208 dated 11.12.2015	Request for condonation of delay in payment of fee for excess utilisation in respect of EPCG authorization No.0330043 208 dated 11.12.2015.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. This has the approval of DG.
9.	M/s. Thermosol Glass Pvt. Ltd., Gujarat 01/60/162/95 2/AM-20/PR C/EPCG	0830004541 dated 30.11.2011	Request for extension of EOP for further 4 years' time period in respect of EPCG Authorizatio n No. 0830004541 dated	The Committee noted that the request of the party for extension in export obligation period (EOP) for a period of 2 years was earlier taken up by the EPCG Committee on 24.01.2020 and rejected being devoid of merit for the reason that in the allocated EOP party has not made any exports. The Committee deliberated upon the request for extension in EOP for a period of 4 years and decided to

			30.11.2011.	maintain rejection it as there is no new ground or merit in the request.
10.	M/s. Jiger Impex, Mumbai 01/60/162/953/AM20/EP CG	0330045105 dated 17.08.2016	Request for regularisation of excess duty credit utilized within 10% on EPCG Licence No. 0330045105 dated 17.08.2016	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. This has the approval of DG.
11.	M/s. Vimala Note Book, Madurai 01/60/162/73/AM21/PRC	i.3530004371 dated 10.02.2011 ii.3530004328 dated 24.12.2010	Review of the decision taken in the EPCG Committee held on 10.06.2020 for extension of EOP in respect of zero duty EPCG authorisations.	The case was listed before Committee on 10.06.2020 wherein the following decision was taken :- “The party has requested for second extension in Export Obligation Period (EOP) in respect of zero duty EPCG authorisation issued on 24.12.2010 and 10.02.2011. The Committee noted that the party has not made any exports till date. The Committee deliberated upon the case and decided to reject it as the party has not made any export even after expiry of the extended EOP and there is no meritorious reason given

				by the party for further extension in EOP. ” The Committee deliberated upon the review application and noted that the firm is stating that they have confirmed export order for export of Note Books and can fulfil EO within one year from the date of endorsement. The Committee deliberated upon the review application and noted that there is no new ground or merit in accepting the request. Therefore, it was decided to maintain the rejection.
12.	M/s. Precision Bearings Pvt. Ltd., Mumbai 01/60/162/64 /AM21/EPC G	i.0830007059 dated 11.03.2015 ii.0830006529 dated 21.08.2014 iii. 0830007529 dated 15.09.2015	Request for waiver of shortfall in AEP	The party has requested for waiver of shortfall in the annual average export obligation due to recession in the international market and an increase in the number of international suppliers which made a huge difference in the exports. The Committee deliberated upon the case and decided to reject it as there is no merit in the case.
13.	M/s. Cella Space Ltd. (formerly Sree Sakthi Paper Mills Ltd.), Cochin 01/60/162/49 /AM21/PRC	1030001844 dated 19.11.2010.	Request for waiver of partial Annual Average Export Obligation	The party has stated that it could not fulfil annual average export obligation due to frequent power cut and load shedding, industrial disputes with labour union and pollution problem. It has been requested to waive off partial annual average EO. The Committee deliberated upon the case and decided to reject it as there is no merit in the case.
14.	M/s. Dream Bake Pvt. Ltd, Kolkata 01/36/218/37 5/AM-20/EP CG	i. 0230004689 dated 27.11.2009 ii. 0230004860 dated 22.01.2010	Request for second extension of EOP for two years.	The party has requested for second extension of EOP for two years against two licences issued under the 3% duty EPCG Scheme. The Committee deliberated upon the case and decided to remand the case to RA to examine the request on merit in terms of provisions of the Public Notice No. 1/2015-20 dated 07.04.2020.
15.	M/s. Sai Impex, Mumbai	0330041615 dated 05.05.2015	Request for condonation of delay in	The party has requested to allow regularization of late payment of additional fee to cover excess

	01/36/218/47 /AM-21/EPC G		submission of additional fee to cover excess imports affected by not more than 10% in terms of duty saved amount.	imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. This has the approval of DG.
16.	M/s. Patiala Cotspin Ltd., Ludhiana 01/36/218/38 /AM-21/EPC G	3030007635 dated 15.12.2010	Request for condonation of delay in payment of excess utilization fee.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for

				excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. This has the approval of DG.
17.	M/s. Ove Farm Pvt. Ltd., Odisha 01/36/218/09 /AM-21/EPC G	i.2330001153 dated 01.07.2016 ii. 2330001157 dated 07.07.2016	Request for exemption of block wise EO fulfillment in respect of EPCG Licence Nos 2330001153 dt. 01.07.2016 and 2330001157 dt. 07.07.2016.	The party has requested for exemption from fulfillment of block-wise EO due to :- (i) Policy changes in the importing countries, the party had to get certifications from importing countries which took considerable time. (ii) Frequent outbreaks of Bird flu, import of poultry products are banned from India by most importing countries. The Committee deliberated upon the case and decided to reject it as there is no merit in the case.
18.	M/s. Swastik Value Addition Pvt. Ltd., Surat 01/36/218/37 /AM-21/EPC G	5230017476 dated 15. 07.2015	Request for regularisation of excess duty credit utilized within 10%.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of

				composition fee of Rs. 5000/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. This has the approval of DG.
19.	M/s. Sun Pharmaceutical Industries Ltd, Mumbai 01/36/218/36/AM-20/EPCG	0330040265 dated 21.11.2014	Request for condonation of procedural lapse and acceptance of enhancement fees for redemption of EO.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. This has the approval of DG.
20.	M/s Kawasaki Manufacturing (India) Pvt. Ltd., Bangalore 01/36/218/52/AM-21/EPCG	i.0430014532 dated 20.03.2015 ii. 0730014364 dated 31.03.2015	Request to amend EPCG License Nos. 0430014532 dt. 20.03.2015 and 0730014364 dt. 31.03.2015 by including additional export products in	The party has requested for an amendment to the two EPCG licences by including additional export products. It has been stated that the HSN code was already part of the export items in the licenses and only the product description of the same needs to be included. The Committee deliberated upon the case and decided to remand the case to RA for examination of the request for addition of export products in the subject EPCG authorizations, as per the applicable policy provisions.

			the license bearing same HSN code as other items.	
21.	M/s. Vedanta Limited, Kalahand 01/36/218/22/AM-21/EPCG	34 numbers EPCG Authorizations	Request for exemption from installation of CG against 34 EPCG Authorizations.	The party has claimed that it has fulfilled 100% export obligation against the subject 34 EPCG Authorizations (as per the list). Further, the party has stated in its letter dated 18.05.2020 that due to various reasons beyond their control, the installation of the capital goods could not be completed. The party has requested for grant of EODC and waiver from submission of installation certificate. The party has stated that since primary objective of the Scheme, i.e., compliance of fulfillment of export obligation has been done by them pending installation of the capital goods, the same may be waived of. The Party has confirmed that all the capital goods are lying in their factory and to that effect they have also submitted installation certificate from Central Excise Department. The Committee considered the request of the party and decided to remand the case to RA. RA may verify the EODC applications and related documents (since party claims that 100% export obligation has been completed) except installation certificate. RA may grant EODC post actual installation and submission of installation certificate.
22.	M/s. Ganga Roller Flour Mills Pvt. Ltd., Delhi 01/60/162/944/AM20/PRC	0530163424 dated 22.09.2014	Request for waiver/relaxation in deposit of Notional Custom Duty issued against the EPCG Authorization no. 0530163424 dated 22.09.2014.	The Committee deliberated upon the case and decided to defer the case for calling for a report from the RA in the matter.

23.	M/s. Satia Industries Ltd., Ludhiana 01/36/218/57 /AM-21/EPC G	3030010808 dated 12.04.2013	Request for regularisation of excess duty credit utilized within 10% on EPCG License.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. This has the approval of DG.
24.	M/s. Honda Cars India Ltd., Noida 01/36/218/56 /AM-21/EPC G	0530170994 dated 13.09.2017	Request for regularisation of excess duty credit utilized within 10% on EPCG License.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58

				of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. This has the approval of DG.
25.	M/s. Sun Pharmaceuticals Industries Ltd., Mumbai 01/36/218/240/AM-20/EP CG	i.0330041326 dated 25.03.2015 ii.0330041030 dated 20.02.2015 iii.0330041051 dated 24.02.2015 iii. 0330041030 dated 20.02.2015 v.0330040402 dated 08.12.2014 vi.0330040549 dated 23.12.2014 vii.0330041331 dated 25.03.2015 viii.0330040557 dated 23.12.2014 ix.0330041260 dated 17.03.2015 x.0330039689 dated 05.09.2014 xi.0330039714 dated 10.09.2014	Request for condonation of procedural lapse for delay in submission of enhancement fee.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per authorisation and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisations. This has the approval of DG.
26.	M/s. Toolcomp Systems Pvt. Ltd., Bangalore 01/36/218/39/AM-21/EPC G	0730005348 dated 08.03.2007	Request for re-fixation of Annual Average Export Obligation and consequential issuance of	The Committee deliberated upon the case and decided to defer the case for calling for a report from the RA in the matter.

			EODC.	
27.	M/s. Shree Balaji Processors, Ludhiana 01/36/218/51/AM-21/EPCG	3030008496 dated 20.07.2011	Request for regularization of excess duty credit utilized within 10% on EPCG License no. 3030008496 dated 20.07.2011.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and to the condition that the excess utilization is not more than 10% of duty saved mentioned in the subject EPCG authorisation. This has the approval of DG.
28.	M/s. National Textile Corporation Ltd/Algappa Textiles (Cochin) Mills 01/60/162/927/AM20/PRC	1030001036 dated 15.11.2006	Request for fixation of Average Export Obligation in respect of EPCG Authorization.	The Committee deliberated upon the case and decided to defer the case for calling for a report from the RA in the matter.
29.	M/s. National Textiles Corporation Ltd/Kerala Lakshmi	1030001059 dated 16.01.2007	Request for re-fixation of Average Export Obligation in respect of	The Committee deliberated upon the case and decided to defer the case for calling for a report from the RA in the matter.

	Mills, Thrissur 01/60/162/92 8/AM20/PR C		EPCG Authorizatio n.	
30.	M/s. Wadpack Pvt. Ltd. 01/60/162/83 7/AM-20/PR C	i.0730013863 dated 15.10.2014 ii.073001261 2 dated07.08.20 13.	Request for accounting their supplies to SEZ units for which consideratio n is realized in Indian Rupees, towards fulfillment of EO obtained under Zero Duty payment.	The Committee deliberated upon the case and decided to defer the case for calling for a report from the RA in the matter.
31.	M/s. Reliance Industries Ltd., Mumbai 01/36/218/66 /AM-21/EPC G	0330049225 dated 16.05.2018	Request to condone the delay in re-exporting defective capital goods spares on replacement in respect of EPCG Authorizatio n No. 0330049225 dated 16.05.2018.	The Committee took into account the submission of the party that they had imported “Spares for Extruder package – Unbalance Drive/Vibrator” under the subject authorization vide BOE dated 10.08.2018. The spares have been found defective and unfit for use. The time period of two years for export of defective capital goods as per the para 5.25(b) of HBP, 2015-20 has expired on 09.8.2020 as they were in the process of negotiating with the supplier for replacement of these spares. Hence, the party seeks condonation of delay to re-export the capital goods spares on replacement basis before 31.12.2020. The Committee deliberated upon the case and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow export of the Capital Goods spares imported under EPCG Authorisation No. 0330049225 dated 16.05.2018 up to 31.12.2020 subject to the conditions laid down in Para 5.25(b) of HBP, 2015-20 that while allowing export, the Customs shall credit the duty

				benefit availed which can be debited again at the time of import of such replaced Capital Goods. This has the approval of DG.
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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 = Export Obligation, EODC = Export Obligation Discharge Certificate, EOP = Export Obligation Period, B.O.E.=Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer-Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate.