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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 10.02.2022 under the Chairmanship of Shri Santosh Kumar Sarangi,
Director General of Foreign Trade

Meeting No.20/AM22 held on 10.02.2022

The following members were present in the meeting:

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|-----------------------|------------|
| 1. Shri Vijay Kumar | Addl. DGFT |
| 2. Shri Hardeep Singh | Addl. DGFT |
| 3. Shri Amiya Chandra | Addl. DGFT |
| 4. Shri Akash Taneja | Addl. DGFT |
| 5. Dr. Praveen Kumar | Dy. 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. Vijayakrishna Spice Farms Pvt. Ltd., Hyderabad	01
2.	M/s. Matrix Clothing Pvt. Ltd., Gurgaon	02
3.	M/s. Fuchs Lubricants (India) Pvt. Ltd., Maharashtra	03
4.	M/s. Khanna Paper Mills Ltd., Amritsar	04 & 05
5.	M/s. Maruti Trading Co., Rajkot	06 & 07
6.	M/s. ZF Lifecare Industries Pvt. Ltd., Kerala	08
7.	M/s. Pinnacle Clothing Co., Noida	09 & 10
8.	M/s. Mercedes-Benz Research & Development India Pvt. Ltd., Bengaluru	11
9.	M/s. Ind Synergy Ltd., Raigarh	12
10.	M/s. Choice Clothing Company Pvt. Ltd., Gurgaon	13
11.	M/s. Polysil Pipes, Mumbai	14
12.	M/s. VBL Innovations Pvt. Ltd., Bengaluru	15
13.	M/s. Parth Exports, New Delhi	16
14.	M/s. Haldyn Glass Ltd., Gujarat	17 & 18
15.	M/s. CCL Products (India) Ltd., Andhra Pradesh	19
16.	M/s. Ahmed Overseas, Gujarat	20
17.	M/s. Rubamin Pvt. Ltd., Gujarat	21
18.	M/s. Ratnadeep Metal and Tubes Ltd., Gujarat	22
19.	M/s. Purushottam Exports Pvt. Ltd., Kolkata	23
20.	M/s. Modern Insecticides Ltd., Ludhiana	24
21.	M/s. Louis Dreyfus Company India Pvt. Ltd., Gurgaon	25
22.	M/s. RMG Polyvinyl India Ltd., Delhi	26

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23.	M/s. Premier Polyfilm Ltd., Delhi	27
24.	M/s. Kumaran Fishnets Export Corporation, Tamil Nadu	28
25.	M/s. GIC Insuflex Conductors Pvt. Ltd., Mumbai	29
26.	M/s. Mahavir Dal Mills Pvt. Ltd., Kanpur	30

Case No. 01 **M/s. Vijayakrishna Spice Farms Pvt. Ltd., Hyderabad**

F. No. HQRPRCAPPLY00151228AM22

Meeting No.20/AM22 held on 10.02.2022

Subject: Condonation of delay in submission of physical copy of TMA application No.09/21/102/50174/AM21.

The applicant stated that they have filed the online application on 21.09.2020 and the physical copy of application was submitted on 19.11.2020, which is after 30 days of online filing. They were chilli manufacturing unit and there staff was not able to attend the duties due to pandemic situations. Therefore, they could not submit the physical copy within the stipulated time. Hence, they are requesting condonation of delay in submission of physical copy of TMA application.

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 it decided to accede to the request for condonation of delay in submission of physical copy of TMA application No.09/21/102/50174/AM21. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Hyderabad)

Case No. 02 **M/s. Matrix Clothing Pvt. Ltd., Gurgaon**

F. No. HQRPRCAPPLY00176353AM22

Meeting No.20/AM22 held on 10.02.2022

Subject: (1). Waiver of procedural requirement for refund of ROSCTL amount where sale proceeds in FCC have not been realized and (2). Consideration of Quantity wise EO and allow payment of 1% fee/penalty for not maintaining minimum VA required under the advance authorization.

The applicant stated that they have been regularly exporting quality readymade garments to buyers globally. However, in the wake of Covid-19, three of their regular buyers defaulted in making payments and went to their respective legal authorities / courts for bankruptcy. Due to this, they have suffered a major loss, the kind which has never happened before. Their total export turnover from 2015-16 to 2018-19 is 1110.36 Crore which was fully realized. Their exports in 2019-20 were 353.40 Crore and they have realized 95.26% (except from the above mentioned three buyers). Even after all the legal proceedings, they have not been able to recover the amount due from their buyers and the balance amount stands unrealized and the said amount won't be realized in future too. They have incurred the huge cost on account of many orders that were cancelled and they were saddled with fabric and trims in the warehouse specifically ordered for shipping garments. Hence, they are seeking

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relaxation for waiver of procedural requirement of refund of ROSCTL as all the embedded costs and duties are rebated by ROSCTL have been incurred by the applicant in the normal course of business. The finished goods exported by applicant under advance authorization scheme should be counted towards discharge of EO where sales proceeds in FCC has not been realized and to allow regularization of the advance authorizations after payment of fee/penalty of 1% in the shortfall of FOB value required to maintain minimum value addition under the respective advance authorizations in such case as the raw material imported was fully used in manufacture of finished goods, which were hence forth exported to Guru Denim LLC (True Religion Apparel, Inc.). Also they are requesting to exempt the provisions of Para 2.54(a) of FTP.

Decision: The Committee after discussing the matter on the basis of justification submitted by the application decided to defer the case and ask the applicant to submit payment waiver certificate from RBI in the matter before taking the final decision.

(Action: Applicant)

Case No. 03 **M/s. Fuchs Lubricants (India) Pvt. Ltd., Maharashtra**
F. No. HQRPRCAPPLY00160049AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Waiver of actual user condition for import of restricted items and allow import of restricted item for trading purpose.

The applicant stated that they intend to source the imports of 13 items for trading and for their onward supply to their industry based customers as their contracts. These quality based products are not currently available in India. Hence, the items will be sourced through "M/s. Fuchs Schmierstoffe GMBH., Germany". These all items were under restricted category as per Policy conditions 5 of Chapter 27. These items are canalized through State Trading Enterprises. Therefore, they have filed an application for restricted category imports for trading purpose. Their case was discussed in the EFC Meeting No. 08/AM21 dated 26.11.2020 (Case no. 157) wherein their case was approved. Their application was made for trading purpose and quantity involved is smaller one and they have firm commitments for their onward supply with their customers as per their contracts with them. This product contains specialized low flash solvents as carrier fluid and additive package to provide desired performance for specific applications. Local manufacturing of these products would need special infrastructure like dedicated storage tanks for solvents, specialized manufacturing and filtration setup which are economically unviable at this moment. Hence, they are requesting for waiver of actual user condition for import of restricted items and allow import of restricted item for trading purpose.

The 13 import items are:- (1) ANTICORIT VCI FE 310 IP (2) ANTICORIT LRC 123 V 205L (3) ANTICORIT VCI UNI O 40 (4) ANTICORIT VCI UNI O 40 (5) ANTICORIT DFW 8101 (6) ANTICORIT DFW 7101 (7) ANTICORIT DFO 7101 (8) ANTICORIT DFW 7101 (9) ANTICORIT DFW 8101 (10) RENOFORM UBO 377/9 (11) RENOFORM UBO 377/13 (12) ANTICORIT DFO 9301 and (13) ANTICORIT DFO 9301.



Decision: The Committee went through the submission made by the firm and discussed the matter at length and decided to grant permission to import above mentioned 13 restricted items as applied vide file No.03/21/008/50388/AM21 dated 19.09.2020 to the firm against a License with a condition to supply to actual user manufacturers.

(Action: Applicant/ILS-Division)

Case No. 04 **M/s. Khanna Paper Mills Ltd., Amritsar**
F. No. HQRPRCAPPLY00203469AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Revalidation of DFIA License No.1210009691 dated 08.08.2019.

The applicant stated that they have been exporting coated paper board under claim of Duty Free Import Authorization (DFIA) in terms of Para 4.25 of FTP 2015-20. The said DFIA license was valid up to 31.08.2020 and due to unprecedented situation as a result of outbreak Covid-19 pandemic it has become difficult for them to claim any benefit against the authorization due to following reasons:

- a. The industrial manufacturing activities not only across the country but globally as well, abruptly came to the grinding halt due to imposing lockdown and similar kinds of the restrictions imposed by the government due to the outbreak of Covid-19 pandemic in the larger interest.
- b. The above unprecedented situation caused a sharp decline in domestic demand from the manufacturing sector which eventually resulted into the acute recession in the economic activities in the country and importation was also adversely hit by this reason.
- c. That the difficult situation as stated in the foregoing para made impassable to them to find the buyer to transfer the subject authorizations and the demand of the DFIA licenses is still subject to the restoration of the industrial manufacturing activities after relaxations in the lockdown restrictions.
- d. Further, it also merits to add that most of the paper products are imported from People's Republic of 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 situation.

Further stated that the number of lockdown restrictions imposed in view of the outbreak of Covid-19 pandemic, disrupted the whole industrial manufacturing activities across the country and more recently the lockdown restrictions are being relaxed by the Central and State government in the gradual manner which is further helping industries in restarting manufacturing and it will take time in getting pre-pandemic level. Hence, they are requesting for extending the validity period of DFIA License no.1210009691 dated 08.08.2019 for one year.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. It observed that there is merit in the case

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and accordingly decided to accede to the request and allowed revalidation of DFIA No.1210009691 dated 08.08.2019 for a further period of 6 months from the date of endorsement. No further revalidation will be allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 05 **M/s. Khanna Paper Mills Ltd., Amritsar**
F. No. HQRPRCAPPLY00203434AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Revalidation of DFIA License No.0510413213 dated 06.01.2020.

The applicant stated that they have been exporting coated paper board under claim of Duty Free Import Authorization (DFIA) in terms of Para 4.25 of FTP 2015-20. The said DFIA license was valid up to 31.01.2021 and due to unprecedented situation as a result of outbreak Covid-19 pandemic it has become difficult for them to claim any benefit against the authorization due to following reasons:

- a. The industrial manufacturing activities not only across the country but globally as well, abruptly came to the grinding halt due to imposing lockdown and similar kinds of the restrictions imposed by the government due to the outbreak of Covid-19 pandemic in the larger interest.
- b. The above unprecedented situation caused a sharp decline in domestic demand from the manufacturing sector which eventually resulted into the acute recession in the economic activities in the country and importation was also adversely hit by this reason.
- c. That the difficult situation as stated in the foregoing para made impassable to them to find the buyer to transfer the subject authorizations and the demand of the DFIA licenses is still subject to the restoration of the industrial manufacturing activities after relaxations in the lockdown restrictions.
- d. Further, it also merits to add that most of the paper products are imported from People's Republic of 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 situation.

Further stated that the number of lockdown restrictions imposed in view of the outbreak of Covid-19 pandemic, disrupted the whole industrial manufacturing activities across the country and more recently the lockdown restrictions are being relaxed by the Central and State government in the gradual manner which is further helping industries in restarting manufacturing and it will take time in getting pre-pandemic level. Hence, they are requesting for extending the validity period of DFIA License no.0510413213 dated 06.01.2020 for one year.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. It observed that there is merit in the case and accordingly decided to accede to the request and allowed revalidation of DFIA No.0510413213 dated 06.01.2020 for a further period of 6 months from the



date of endorsement. No further revalidation will be allowed. 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. 06 **M/s. Maruti Trading Co., Rajkot**
F. No. HQRPRCAPPLY00204677AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Revalidation of DFIA License No.2410043008 dated 06.02.2020.

The applicant stated that they had completed the exports against DFIA no.2410043008 dated 06.02.2020 and received the EODC by RA. The period when the license was valid for the purpose of imports was exactly the same period when the pandemic situation had started. They have been looking for buyer of their product to sell and also to transfer the DFIA but as there were no imports made during the lockdown no one was ready to purchase them. Their authorizations validity got expired during this pandemic situation. Now, they have buyers ready to purchase the authorization. Hence, they are requesting for revalidation of DFIA License No.2410043008 dated 06.02.2020 for six months from the date of endorsement.

Decision: The Committee went through the statements made by the firm and discussed the matter at length. It observed that there is merit in the case and accordingly decided to accede to the request of the firm and allowed revalidation of DFIA No.2410043008 dated 06.02.2020 for a further period of 6 months from the date of endorsement. No further revalidation will be allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Rajkot)

Case No. 07 **M/s. Maruti Trading Co., Rajkot**
F. No. HQRPRCAPPLY00204838AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Revalidation of DFIA License No.2410042948 dated 12.12.2019.

The applicant stated that they had completed the exports against DFIA no. 2410042948 dated 12.12.2019 and received the EODC by RA. The period when the license was valid for the purpose of imports was exactly the same period when the pandemic situation had started. They have been looking for buyer of their product to sell and also to transfer the DFIA but as there were no imports made during the lockdown no one was ready to purchase them. Their authorizations validity got expired during this pandemic situation. Now, they have buyers ready to purchase the authorization. Hence, they are requesting for revalidation of DFIA License no.2410042948 dated 12.12.2019 for six months from the date of endorsement.

Decision: The Committee went through the statements made by the firm and discussed the matter at length. It observed that there is merit in the case and



accordingly decided to accede to the request of the firm and allowed revalidation of DFIA No.2410042948 dated 12.12.2019 for a further period of 6 months from the date of endorsement. No further revalidation will be allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Rajkot)

Case No. 08 **M/s. ZF Lifecare Industries Pvt. Ltd., Kerala**
F. No. HQRPRCAPPLY00193790AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Extension of EOP against Advance Authorization No.1010059966 dated 06.06.2018.

The applicant stated that they have applied for advance authorization for import of raw materials of USD 830479/- vide authorization no. 1010059966 dated 06.06.2018 and they had imported raw materials of USD 107446/- with saved custom duty of Rs. 885641/- and IGST of Rs.1370391/-. They planned to re-export imported raw material but customs and DGFT didn't allow the same. Due to collapse of all schedule of activities, delay in export orders, customers cancelled all their orders and they find alternate to their supplies. Further, slowdown in economy and emergence of Covid-19 and high TPR rate of Kerala, it is again struggle to get the order and overseas customers hesitant to place order to curtail spreading of Covid-19 through the products. They have exported one consignment of USD 1075.20 vide shipping bill no. 6430968 dated 09.11.2020 against the said authorization. Hence, they are requesting for EOP extension against the advance authorization no.1010059966 dated 06.06.2018 for the period of 6 months from the date of grant of permission without any composition fee to facilitate to export the goods.

Decision: The Committee discussed the case at length and observed that EO extension to all such Advance authorisations has already been given till 31.12.2021 due to the pandemic. Accordingly, it found no merit or hardship in the arguments made by the firm and hence it decided to reject the request of the firm.

(Action: Applicant)

Case No. 09 **M/s. Pinnacle Clothing Co., Noida**
F. No. HQRPRCAPPLY00179171AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Regularization of export made beyond EOP extension (within 41 month 11 days i.e. on 05.10.2021) against Advance Authorization No.0510406243 dated 26.04.2018.

The applicant stated that they have obtained the said authorization with the initial EO period of 18 months and obtained the first EOP extension from RA i.e. up to 24 months (26.04.2020). They have imported 100% against this authorization and completed 92.04% export obligation within the EOP i.e. up to 36 months. They have completed 63.10% of export obligation within 24 months and additionally 28.94% of export obligation within 36 months. They have completed the balance 7.92% of

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obligation till 26.11.2021 i.e. up to 43 months against shipping bills no. 5097080 dated 05.10.2021 and 5097124 dated 05.10.2021. Hence, they are requesting for regularization of exports made beyond EOP extension (within 41 month & 11 days i.e. on 05.10.2021) against advance authorization no.0510406243 dated 26.04.2018.

Decision: The Committee examined the case in detail and observed that request is for regularization of exports already made. Accordingly, in view of justification provided by the firm, it decided to accede to the request and allowed EOP extension up to 05.10.2021 against Advance Authorization No.0510406243 dated 26.04.2018 only for regularization purpose subject to the payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP allowed or @ 1% per month where exports have been made less than 50% within initial/extended EOP allowed by RA. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 10 **M/s Pinnacle Clothing Co., Noida**
F. No. HQRPRCAPPLY00209545AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Regularization of export made beyond EOP (within 49 months i.e. up to 05.10.2021) against Advance Authorization No.0510403956 dated 07.09.2017.

The applicant stated that they have obtained the said authorization with the initial EO period of 18 months and to obtain first and second EOP, they have applied with RA but RA advised to apply online. But when they file online extension, the authorizations data was not found in DGFT server, so they have applied for amendment of authorization with RA up to 24 months i.e. 1st extension up to 07.09.2019 and 30 months i.e. 2nd extension up to 07.03.2020. They have imported 100% against said authorization and completed 100% export obligation within the export obligation period i.e. up to 49 months. They have completed 24.28% of export obligation within 24 months and additionally completed 24.28% of export obligation within 30 months. They have completed the balance export obligation within 49 months i.e. up to 05.10.2021 against shipping bills no. 7539924 dated 29.12.2020, 1326456 dated 23.04.2021, 7837703 dated 11.01.2021, 5075100 dated 05.10.2021 and 5075115 dated 05.10.2021. Hence, they are requesting for regularization of export made beyond EOP (within 49 months i.e. up to 05.10.2021) against Advance Authorization no.0510403956 dated 07.09.2017.

Decision: The Committee examined the case in detail and observed that request is for regularization of exports already made. Accordingly, in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 05.10.2021 against Advance Authorization No.0510403956 dated 07.09.2017 only for regularization purpose subject to the payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP allowed or @ 1% per month where exports have been made less than 50% within initial/extended EOP allowed by RA. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.



(Action: Applicant/CLA-New Delhi)

**Case No. 11 M/s Mercedes-Benz Research & Development India Pvt.
Ltd., Bengaluru**
F. No. HQRPRCAPPLY00188648AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: (1). To import of one RHD used Mercedes Vehicle to be permitted for import at Bangalore / Chennai Sea / Air / ICD ports for the purpose of conducting research on the vehicles imported for R&D testing purposes only and (2). To allow the imported vehicle for registration with RTO to ply on public road for on-road condition testing for research & development and not for any other use after registration in terms of DGFT Notification No.14 dated 28.08.2019.

The applicant stated that they required import of car for Mercedes S-class Limousine (Black) having chassis no. W1K2231762A026682 Engine no. 17698030105171 manufactured in 2021 in Germany with value of €142707.61 (including measurement devices) in the condition of used gasoline vehicle and also the right hand drive. The following are the reasons to import this car are:

- i. Cars are required to verify the system features in the real-time environment.
- ii. High-end variant of these models with all the features included is required for reliable test execution rather than simulation.
- iii. Frequent software updates with issues solved by the supplier have to be verified for the correctness of the functionality.
- iv. The applicant is being completely responsible for the ADAS SW development will necessitate detailed evaluation of the system functions for production approval.
- v. Testing cannot be performed with available cars with them or new purchase from MBIL- vehicles sold in Indian market has configuration different from their requirements.
- vi. Many of the accessories in the car are not available for purchase in India.

Most of the R&D development and validation procedures are based on the scenario specific simulations. It is not possible to simulate all the real life situations and traffic conditions into the lab environment. Therefore, there is an essential need to test the cars on the real roads so that extent of simulation and underlying results are comprehensive and corresponded to real traffic world. The applicant has sum up the substance of preceding which are stated below:-

- i. Applicant desires to conduct certain on-road tests of Mercedes S-class vehicles for R&D activity carried out for its overseas group company.
- ii. Applicant desires to conduct tests noted above on imported vehicles given that the Indian variants do not meet the required specifications for conducting tests.



- iii. However, public circulars have also been issued wherein these conditions have been read down when import has been affected and activity conducted is in furtherance of R&D purpose.
- iv. All necessary safety measures would be ensured by the applicant.

Hence, they are requesting for

1. To import of one RHD used Mercedes Vehicle to be permitted for import at Bangalore / Chennai Sea / Air / ICD ports for the purpose of conducting research on the vehicles imported for R&D testing purposes only.
2. To allow the imported vehicle for registration with RTO to ply on public road for on-road condition testing for research & development and not for any other use after registration in terms of DGFT notification no. 14 dated 28.08.2019.

Decision: The Committee went through the justification provided by the firm and discussed the matter at length. The Committee decided to agree to the request of the firm to import one right hand drive used vehicle for R&D purposes from Bangalore/Chennai Sea/Air/ICD Ports. It also decided to allow it's plying on Indian roads subject to the applicant getting its due permission from Ministry of Road Transport & Highways (MoRTH) for this vehicle.

(Action: Applicant)

Case No. 12 **M/s Ind Synergy Ltd., Raigarh**
F. No. HQRPRCAPPLY00026084AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Extension of EOP against 4 EPCG Authorizations No.(i) 0330017266 dated 27.08.2007, (ii) 0330021966 dated 05.12.2008, (iii) 5030000015 dated 11.09.2009 and (iv) 5030000054 dated 10.06.2010.

The applicant stated that they had gone through lot of financial difficulties. The Bank has taken over the possession of the company in March 2011 as it became an NPA and the company production was shut in April 2011. Only on 2018, when new shareholders and management was assigned properties through ARC, production started in April 2018. New owners of the company have no control over happenings of the past. As production facilities were shut down for 7 years, it was impossible to produce or exports under EPCG as such the Banks/ARC were in-charge of the company during this period. New management has taken over the company in 2018 and they need sufficient time to fulfill the export obligation. Again in 2020, the disruption has taken place due to Covid-19 pandemic. Therefore, whatever happened to the company is beyond the control of new management. Hence, they are requesting for extension of EOP for 4 years without payment of composition fees against all the 4 EPCG authorizations no. (i) 0330017266 dated 27.08.2007, (ii) 0330021966 dated 05.12.2008, (iii) 5030000015 dated 11.09.2009 and (iv) 5030000054 dated 10.06.2010. it was also informed that in two out of 4 EPCG authorisations have been redeemed.



Decision: The Committee examined the case on the basis of justification submitted by the firm and it decided to defer the case for further examination in the matter. Thereafter, the case will be brought back again before PRC for a decision.

(Action: PRC-Division)

Case No. 13 **M/s. Choice Clothing Company Pvt. Ltd., Gurgaon**
F. No. HQRPRCAPPLY00215486AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Waiver of procedural requirement as per HBP of 4 Advance Authorization No.(i) 0510398006 dated 22.03.2016, (ii) 0510402704 dated 25.03.2017, (iii) 0510405838 dated 09.03.2018 and (iv) 0510410025 dated 25.03.2019 for regularization purpose.

The applicant stated that they have obtained 4 advance authorizations since 2016. They imported Appendix 4J item- silk fabric, unaware of restrictions on said imports under advances authorization. They were unaware of the fact that said SION no. 270-296 is meant for fabrics other than silk fabric. Their motive is to import textile items and export textile finished goods under the said advance authorizations. They were not aware about the restrictive stipulations and assumed that advance authorization of textile allows them to export and import any item under textile group. The error made by them was purely unintentional and prime motive was to manufacture garments and export the same out of the fabric imported by them. For Appendix 4J item imported inadvertently under advance authorization, the export of finished goods was completed within 9 months. Hence, they are requesting for procedural requirement as per HBP of four Advance authorization no. 0510398006 dated 22.03.2016, 0510402704 dated 25.03.2017, 0510405838 dated 09.03.2018 and 0510410025 dated 25.03.2019 for regularization purpose only.

Decision: The Committee went through the statement made by the applicant and discussed the matter at length and observed that there is merit in the case. Accordingly, the Committee decided to relax the Para 4.06(ii) of FTP 2015-20 and General note 14 of product Code-J for Textile Sector and allowed regularization of imports and exports already made against 4 Advance Authorization No.(i) 0510398006 dated 22.03.2016, (ii) 0510402704 dated 25.03.2017, (iii) 0510405838 dated 09.03.2018 and (iv) 0510410025 dated 25.03.2019. The other terms and conditions towards fulfillment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/CLA-New Delhi)

Case No. 14 **M/s. Polysil Pipes, Mumbai**
F. No. HQRPRCAPPLY00220096AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Revalidation of Advance Authorization No.0310823743 dated 14.09.2018.

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The applicant stated that they have submitted the application for 1st revalidation for 6 months and the same was revalidated till 13.03.2020 on 27.12.2019 but they were unable to import the material due to some technical issues. Then they have applied for 2nd revalidation of 6 months on 10.07.2021 and the license got revalidated up to 13.09.2020 on 08.10.2020 i.e. the date of issuance of amendment sheet is after the validity of license. Further, they have submitted the request for extension of revalidation on 15.10.2020 because of the delay in approval and the same was revalidated up to 13.11.2020 vide amendment sheet dated 03.11.2020 which is valid for 10 days from the issuance of amendment sheet. But it was not possible for them to import the material in 10 days. Hence, they are requesting for Revalidation of Advance Authorization no. 0310823743 dated 14.09.2018 for 2 months from the date of endorsement.

Decision: The Committee examined the submission made by the firm and discussed the matter at length and observed there is merit in their case and accordingly decided to accede to the request and allowed revalidation of Advance Authorization No.0310823743 dated 14.09.2018 for a further period of 6 months from the date of endorsement. No further revalidation will be allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 15 **M/s VBL Innovations Pvt. Ltd., Bengaluru**
F. No. HQRPRCAPPLY00221344AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Extension of EOP against Advance Authorization No.0710111629 dated 19.05.2017.

The applicant stated that they could not approach RA seeking EOP extension as per provisions of Para 4.42 of HBP due to reasons beyond their control such as staff turnover which has actually put them in dark. They have made several attempts to complete the EO, however due to slowdown in the global market during 2018 to 2020 for their product, they had lost some export orders. Also from 2020 due to the Covid-19 pandemic their orders got affected. Now the global market has resumed and they have received orders. They are confident that the balance quantity shall be exported within the extended EOP of granted. Hence, they are requesting for extension of EOP against Advance Authorization no. 0710111629 dated 19.05.2017 for the period of 12 months.

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

(Action: Applicant)

Case No. 16 **M/s. Parth Exports, New Delhi**
F. No. HQRPRCAPPLY00194227AM22
Meeting No.20/AM22 held on 10.02.2022

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Subject: Relaxation of general note 14 of Textile product against Advance Authorization No.0510392894 dated 19.01.2015 for regularization / redemption purpose.

The applicant stated that they have obtained the said authorization to make the import and export as per the conditions mentioned in the authorization. They have made the shipments accordingly and paid custom duty with interest against the partial quantity of the fabric. They have applied to RA to redeem the authorization but RA denied it on the ground that the authorization has been issued under product code 71/290 and 71/288 which is not applicable for silk fabric as per general note for textile no. 14. They have already exported the item mentioned in authorization which is made of imported fabric verified by the custom authority with correlation of the fabric sample. They were not aware about the norms and general notes in respect of silk fabric and even they were not intimated from RA office at the time of issuance of authorization. Hence, they are requesting for relaxation of general note 14 of textile product against advance authorization no. 0510392894 dated 19.01.2015 for regularization or redemption purpose.

Decision: The Committee went through the submission made by the firm and after discussing the matter at length, it decided to accede to the request of the firm for relaxation in General Note 14 of Textile Sector towards fulfillment of export obligation against Advance Authorization No.0510392894 dated 19.01.2015 for closure purpose. 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. 17 M/s. Haldyn Glass Ltd., Gujarat
F. No. HQRPRCAPPLY00230329AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Revalidation of DFIA No.0310839392 dated 06.11.2020 for 6 months from expiry due to pandemic.

The applicant stated that they have been issued the said DFIA authorization after fulfilling the exports and they have received the authorization copy on 06.11.2020. During that period they had no import requirements so later they decided to transfer the authorization so that the importer can utilize it. But due to second lockdown by April 2021, none of the importers were ready to purchase the authorization due to which the import validity period of the authorization was wasted. Now, as very short time period is pending to utilize the authorization, no importers were ready to buy the scrip of this quantity to use the same within the initial import period of the license. Hence, they are requesting to revalidate the DFIA no. 0310839392 dated 06.11.2020 for 6 months so that they could transfer the scrip.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length and observed that there is merit in the case and accordingly decided to accede to the request of the applicant and allowed revalidation DFIA No.0310839392 dated 06.11.2020 for a further period of 6 months



from the date of endorsement. No further revalidation will be allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 18 **M/s. Haldyn Glass Ltd., Gujarat**
F. No. HQRPRCAPPLY00230404AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Revalidation of DFIA No.0310839393 dated 06.11.2020.

The applicant stated that they have been issued the said DFIA authorization after fulfilling the exports and they have received the authorization copy on 06.11.2020. During that period they had no import requirements so later they decided to transfer the authorization so that it can be utilized by the importer. But due to second lockdown by April 2021, none of the importers were ready to purchase the authorization due to which the import validity period of the authorization was wasted. Now, as very short time period is pending to utilize the authorization, no importers were ready to buy the scrip of this quantity to use the same within the initial import period of the license. Hence, they are requesting to revalidate the DFIA no. 0310839393 dated 06.11.2020 so that they could transfer the scrip.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. It is observed that there is merit in the case and accordingly it decided to accede to the request of the firm and allowed revalidation of DFIA No.0310839393 dated 06.11.2020 for a further period of 6 months from the date of endorsement. No further revalidation will be allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 19 **M/s. CCL Products (India) Ltd., Andhra Pradesh**
F. No. HQRPRCAPPLY00241266AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Condonation of delay and give time period concession for at least one month for filing TMA application for Quarters ending 31.03.2019, 30.06.2019, 30.09.2019 and 31.12.2019 which could not be filed due to circumstances beyond their control.

The applicant stated that they were EOU/SEZ units and export "instant coffee / soluble coffee" falling under ITC HS tariff code 21011120. Due to the covid-19 pandemic situation from March 2020 to December 2020, their office remained mostly closed and because of this they could not have access to the documents required for filing the applications for the 4 quarters i.e. (i) 01.03.2019 to 31.03.2019, (ii) 01.04.2019 to 30.06.2019, (iii) 01.07.2019 to 30.09.2019 and (iv) 01.10.2019 to 31.12.2019. The delay caused in filing the online application for TMA is solely due to the circumstances not under their control. Hence, they are requesting for condonation of delay and allow time period concession for at least one month for



filing TMA application for Quarters ending 31.03.2019, 30.06.2019, 30.09.2019 and 31.12.2019.

Decision: The Committee examined the case on the basis of submission made by the firm and observed that firm has not even filed the online application for TMA. It discussed the matter at length 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 of the firm.

(Action: Applicant)

Case No. 20 **M/s. Ahmed Overseas, Gujarat**
F. No. HQRPRCAPPLY00245313AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Condonation of delay in submission of physical copy of TMA application for the period 01.04.2020 to 30.06.2020.

The applicant stated that they have submitted the online TMA application for the period 01.04.2020 to 30.06.2020 on 01.07.2021 and the physical file was submitted through the post on 06.08.2021 and delivered to RA on 13.08.2021. They have provided necessary documents for processing but due to disruption of business in the 2nd wave of covid-19 and one of their key managerial people lost his life. Hence, they are requesting for condonation of delay in submission of physical copy of TMA application for the period 01.04.2020 to 30.06.2020.

Decision: The Committee discussed 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, the Committee decided to accede to the request for condonation of delay in submission of physical copy of TMA application for the period 01.04.2020 to 30.06.2020. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No. 21 **M/s. Rubamin Pvt. Ltd., Gujarat**
F. No. HQRPRCAPPLY00245943AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Revalidation of DFIA No.3410045440 dated 09.09.2019.

The applicant stated that they have faced the genuine hardship due to covid-19 pandemic. Their DFIA no. 3410045440 dated 09.09.2019 has been expired due to hardship caused by scattered lockdowns and restrictions imposed across the globe due to covid-19. Hence, they are requesting to revalidate the DFIA No. 3410045440 dated 09.09.2019 for the period of 6 months.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. It is observed that there is merit in the



case and accordingly decided to accede to the request and allowed revalidation of DFIA No.3410045440 dated 09.09.2019 for a further period of 6 months from the date of endorsement. No further revalidation will be allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA- Vadodara)

Case No. 22 **M/s. Ratnadeep Metal and Tubes Ltd., Gujarat**
F. No. HQRPRCAPPLY00248608AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Revalidation of DFIA License No.0810148298 dated 07.08.2020.

The applicant stated that they have obtained the said transferable DFIA scrip for Rs. 5548096.80/- for import item "seamless stainless steel pipes" grade TP 321/321 H for a quantity of 200.548 MT against the exports made by them. Since, there was mistake on the part of RA for not showing the correct CIF value in Rupees. They have requested for the amendment of CIF value in Rupees to read as Rs. 55480960.80/- instead of Rs.5548096.80/- through letter dated 17.08.2020 and got the amendment sheet no. 1 dated 21.10.2020 amending the CIF value as Rs. 53008145.00/-. They could not import and utilize the DFIA for the eligible quantity and the value based on their exports made and brought the foreign exchange due to the fact that the Covid-19 situation was very critical and affected the business very badly and the existing orders were either cancelled or delayed by their customers for supplying of the items by the manufacturers. The second wave of Covid-19 in India, more particular in was more critical and the situation was very uncertain for the future business and therefore they could not utilize the DFIA in full. Now the condition in most part of the country or world and business cycle is improving slowly and steadily and new orders are coming for the export and the suppliers are ready for supply of the raw materials, they will be able to utilize the DFIA. Hence, they are requesting to revalidate the DFIA License no. 0810148298 dated 07.08.2020 for a period of one year form the date of endorsement of revalidation.

Decision: The Committee having examined the case on the basis of submission made by the firm and discussed the matter at length. It observed that there is merit in the case and accordingly decided to accede to the request and allowed revalidation of DFIA No.0810148298 dated 07.08.2020 for a further period of 6 months from the date of endorsement. No further revalidation will be allowed. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmedabad)

Case No.23 **M/s. Purushottam Exports Pvt. Ltd., Kolkata**
F. No. HQRPRCAPPLY00249443AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: To allow ROSCTL benefit against Shipping Bill No.5985897 dated 20.10.2020.



The applicant stated that they are the exporter of "Men / boys / girls knitted readymade garments" and during course of their business has exported these products against shipping bill no. 5985897 dated 20.10.2020 but unfortunately, the original shipping bill did not contain the Chapter-3 declaration to include "rebate of State Levies" allowed under Scheme code-60 towards application for ROSCTL authorization. But subsequently, the custom authorities amended the said shipping bill by issuing an amendment certificate in respect of inclusion of ROSCTL benefit against the said shipping bill on 23.12.2020. As per the guidelines of DGFT, they have to file all the Chapter-3 applications by 31.12.2021. Hence, they are requesting to allow ROSCTL benefit against shipping bill no. 5985897 dated 20.10.2020 for the year 2020-21 based on the manual amendment certificate issued by the customs.

Decision: The Committee after discussing the matter on the basis of justification submitted by the application decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 division)

Case No. 24 **M/s. Modern Insecticides Ltd., Ludhiana**
F. No. HQRPRCAPPLY00249498AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Extensions of EOP against 12 Advance Authorizations No.(i) 3010079764 dated 19.10.2011 up to 28.11.2015, (ii) 3010089807 dated 05.11.2012 up to 28.01.2016, (iii) 3010078853 dated 16.09.2011 up to 23.04.2018, (iv) 3010088193 dated 08.08.2012 up to 30.09.2016, (v) 3010082882 dated 20.01.2012 up to 27.04.2017, (vi) 3010089265 dated 25.09.2012 up to 07.04.2018, (vii) 3010099947 dated 20.01.2014 up to 26.04.2018, (viii) 3010091281 dated 18.01.2013 up to 21.10.2016, (ix) 3010080292 dated 09.11.2011 up to 24.04.2018, (x) 3010090937 dated 04.01.2013 up to 06.04.2018, (xi) 3010103630 dated 16.10.2015 up to 06.04.2018 and (xii) 3010103176 dated 29.09.2014 up to 06.04.2018 for regularization of export made beyond EOP.

The applicant stated that the company was established in 22.10.1990 and they had family dispute. The company started dealing in export market in 2004-05. The company was going very well till the arising of disputes between the two families in the period 2012-13 and thereafter various problems started. In 2014-15 the disputes between the directors has been arisen on very high level. Simultaneously, in the year 2012-13 the import clearance objections were started by customs against the import made from China. The import clearance was delayed and home consumption clearance was permitted only after submission of necessary clarifications of DGFT. However, again in 2014 the similar objections was raised by the customs and the earlier clarification of DGFT was not accepted which resulted in dispute over the clearance of goods for home consumption under the advance authorizations wherein approximately 25 containers stuck. Some of the consignments against these seized containers were released for home consumption; some were permitted to be re-exporting whereas some of the consignments were still lying with the customs. Further the exports were adversely affected due to the following circumstances which were beyond their control:-



- i. Due to labour problem during the year 2014-15 and 2015-16, the production got delayed and the export market created by them was adversely affected.
- ii. Due to the change in the import policy of the importing country to which they were exporting the goods, the shipments were held up or not processed.

Thus, the reason for delay in fulfilment of export obligation and for setting up of EOU were heavy financial burden as well as the non-availability of raw material used in the manufacturing of finished product. As the finished product being exported is manufactured based on the specific requirement of the importer hence it is time consuming to find new buyers when the order is cancelled / deferred for shipment by the customers either on account of delayed shipment or on account of change in the import policy of customer's country. Hence, they are requesting for extensions of EOP against the said 12 advance authorizations for regularization of export made beyond EOP.

Decision: The Committee examined the case in detail and in view of justification provided by the firm, it decided to allow EOP extension up to 48 months only from the date of issue of each of 12 Advance Authorisations No.(i) 3010079764 dated 19.10.2011, (ii) 3010089807 dated 05.11.2012, (iii) 3010078853 dated 16.09.2011, (iv) 3010088193 dated 08.08.2012, (v) 3010082882 dated 20.01.2012, (vi) 3010089265 dated 25.09.2012, (vii) 3010099947 dated 20.01.2014, (viii) 3010091281 dated 18.01.2013, (ix) 3010080292 dated 09.11.2011, (x) 3010090937 dated 04.01.2013, (xi) 3010103630 dated 16.10.2015 and (xii) 3010103176 dated 29.09.2014 for regularization purpose. This regularization will be further subject to payment of composition fee of 1% per month for the period 36 months to 48 months. Exports made beyond 48 months will not be counted for discharge of EO. For the balance EO, firm shall regularize their AAs by payment of Customs Duty plus Interest as per provisions of FTP/HBP. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 25 **M/s. Louis Dreyfus Company India Pvt. Ltd., Gurgaon**
 F. No. HQRPRCAPPLY00250298AM22
 Meeting No.20/AM22 held on 10.02.2022

Subject: Waiver of Policy Circular No.57/2015-2020 dated 25.01.2018 against 2 Advance Authorization No.0510413906 dated 18.03.2020 and 0510413909 dated 18.03.2020.

The applicant stated that they had obtained 4 advance authorizations for import of crude edible oils against export of refined edible oils under SION E121. As per condition laid down in SION E121, first export will take place and after grant of EODC only import will be allowed as per Policy Circular no. 13 dated 29.06.2005. Based on this said condition; they had obtained the said authorizations with pre-export condition and fulfilled the necessary export obligations accordingly. Further, they had submitted the request for EODC at RA but the same has been rejected on the grounds that pre-import condition was removed vide Policy Circular no. 57/2015-2020 dated 25.01.2018. Since, there authorizations were obtained on the basis of Policy Circular no. 13 dated 29.06.2005, they have fulfilled the conditions



accordingly. Hence, they are requesting to waiver of policy circular no. 57/2015-2020 dated 25.01.2018 against 2 advance authorization no. 0510413906 dated 18.03.2020 and 0510413909 dated 18.03.2020.

Decision: The Committee went through the statements made by the firm and decided to refer the issue to concerned norms Committee (NC 6) for its examination and thereafter the matter will be brought back to PRC.

(Action: Applicant/ NC-6 Division)

Case No. 26 **M/s. RMG Polyvinyl India Ltd., Delhi**
F. No. HQRPRCAPPLY00162174AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Revalidation of Advance Authorization No.0510411548 dated 19.08.2019.

The applicant stated that they have applied for enhancement in August 2020. Since then, they are facing problem in customs wherein on the screen error message was showing as "Rejected – New/Amended CIF-FC-Balance CIF-FC". They have sent mail to RA on September 2020 regarding this issue and continuously following up, but there was no success received. But in April 2021, the issue got resolved and found that there was some software issue. Their exports have been completed. Hence, they are requesting to revalidate the Advance Authorization no. 0510411548 dated 19.08.2019 for six months from the date of approval.

Decision: The Committee examined the submission made by the firm and discussed the matter at length and observed there is merit in their case and accordingly decided to accede to the request and allowed revalidation of Advance Authorization No.0510411548 dated 19.08.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. 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. 27 **M/s. Premier Polyfilm Ltd., Delhi**
F. No. HQRPRCAPPLY00161819AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Revalidation of Advance Authorization No.0510411572 dated 20.08.2019.

The applicant stated that they have applied for enhancement in August 2020. The enhancement in import quantity of their said authorization was done as per the enhanced export quantity. They did not ask for any change in the CIF value of the license and it remains the same as per the original license. The said amendment was duly done and accepted by CLA, New Delhi. Then they approached customs for the approval of amendment but it was showing the error message as "Rejected – New/Amended CIF-FC-Balance CIF-FC". Their import consignment was already lying with customs at port and they need to clear the same. Hence, they are

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requesting to revalidate the Advance Authorization no. 0510411572 dated 20.08.2019 for six months from the date of approval.

Decision: The Committee examined the submission made by the firm and discussed the matter at length and observed there is merit in their case and accordingly decided to accede to the request and allowed revalidation of Advance Authorization No.0510411572 dated 20.08.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

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

Case No. 28 **M/s. Kumaran Fishnets Export Corporation, Tamil Nadu**
F. No. HQRPRCAPPLY00138249AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: Clubbing of 2 EPCG Authorizations No. (i) 3530002251 dated 21.12.2006 and (ii) 3530003206 dated 29.04.2008.

The applicant stated that they have obtained the said EPCG authorizations for import of capital goods against export of Nylon fishing nets. They have completed the export obligation and now their company is not running. They have received the Deficiency letter from RA that their clubbing request cannot be considered because their authorizations have not been issued in the same licensing year. EPCG license no. 3530002251 dated 21.12.2006 was issued in AM07 licensing year under 5% EPCG scheme and another license no. 3530003206 dated 29.04.2008 was issued in AM09 licensing year under 3% EPCG scheme. Their company is not working for exports and market situation is also not good. They further stated that they have achieved 100% export obligation by merging both the authorizations. Hence, they are requesting for clubbing of both the EPCG authorizations no. (i) 3530002251 dated 21.12.2006 and (ii) 3530003206 dated 29.04.2008 for redemption purpose only.

Decision: The Committee examined the case on the basis of justification submitted by the firm and it decided to defer the case for further examination in the matter. Thereafter the case will be brought back again before PRC for a decision.

(Action: PRC-division)

Case No. 29 **M/s. GIC Insuflex Conductors Pvt. Ltd., Mumbai**
F. No. HQRPRCAPPLY00252766AM22
Meeting No.20/AM22 held on 10.02.2022

Subject: 2nd EOP extension against Advance Authorization No.0310798554 dated 28.08.2015 for regularization purpose.

This is review case of PRC Meeting No.27/AM20 dated 14.01.2020 (Case No.29), wherein the Committee maintained rejection of the earlier decision of PRC in its Meeting No.27/AM19 dated 08.01.2019 (Case No.11). The applicant stated that they have fulfilled the 96.50% of the export obligation against the said authorization within



30 months from the date of issue of the license. They were unable to fulfill the 50% of the obligation within the first extended period. They have already paid the composition fees for 1st and 2nd EOP extension as per the policy and procedures. Hence, they are requesting for EOP extension against Advance Authorization No. 0310798554 dated 28.08.2015 for regularization purpose.

Decision: The Committee examined the case on the basis of justification submitted by the firm and it decided to defer the case for further examination in the matter. Thereafter the case will be brought back again before PRC for a decision.

(Action: PRC-division)

Case No. 30 **M/s. Mahavir Dal Mills Pvt. Ltd., Kanpur**
F. No. 01/60/162/569/AM20/PRC
Meeting No.20/AM22 held on 10.02.2022

Subject: EOP extension against Advance Authorization No.0610038776 dated 04.01.2018.

The applicant stated that they have completed 100% import against the said authorization and now the export is remaining because their export orders were cancelled by the overseas buyer. Therefore, they could not materialize the export. Now, with great endeavor, they have received the export order and the goods are processed for export. Hence, they are requesting for EOP extension against the Advance authorization no. 0610038776 dated 04.01.2018 for the period of six months.

Decision: The Committee having examined the case observed that import in this AA is of pulses and firm has not been able to complete its exports. On the basis of justification furnished by the firm, committee observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

