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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting Held on 21.06.2022 under the Chairmanship of Shri Santosh Kumar Sarangi, Director General of Foreign Trade

Meeting No.07/AM23 held on 21.06.2022

The following members were present in the meeting:

1. Shri Vijay Kumar — Addl. DGFT
2. Shri Hardeep Singh, — Addl. DGFT
3. Shri AkashTaneja — Addl. DGFT
4. Shri Anil Aggarwal — Addl. DGFT

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

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3.	M/s. Sumilon Industries Pvt. Ltd., Surat	3
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16.	M/s. Coromandal International Ltd., Valsad	21
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20.	M/s. Zon Groves & Farms, Telangana	25
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22.	M/s. Jain Irrigation Systems Ltd., Maharashtra	28&29
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Case No. 01 M/s. United Poly Engineering Pvt. Ltd., New Delhi
F.no. HQRPRCAPPLY00171468AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Extension of EOP against Advance Authorization No.0510407252 dated 19.07.2018 for regularisation purpose only.

The applicant stated that the authorization was issued with export obligation period of 18 months but because of a condition in appendix 4J, the EO was considered 6 months from the date of each import clearance. Within the said permissible duration they had completed 97.5% of the EO quantity wise and 100% of the EO value wise. Only 2 shipments weighing about 525 kg and accounts for 2.5% of the total exports required to be made as per authorization were made beyond 6 months of the first import but within the validity of the authorization. They are an MSME unit with very minimal resources and due to an oversight, this balance quantity was inadvertently dispatched in another Advance Authorisation bearing No.0510408307 dated01.11.2018 (Shipping Bill No-1144236 dtd.07.01.2019 & 1228550 dated 10.01.2019) within the original 6 months of this Advance Authorisation. Moreover, the six months pre-import condition was deleted under PN 77/06.03.2019. According to their understanding, the said PN after coming into force on 06.03.2019 supersedes all other existing PN with respect to the same matter. They would like to highlight that they have an unblemished record of fulfilling more than 75 AAs well in time and have never been in default. Hence they are requesting for extension of EO period till 06.12.2019 for the export made beyond 6 months of import which is the last shipment made against the subject authorization for regularization.

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 as the item under consideration has already been moved out of appendix 4 and it was there in appendix 4J for some time only. Accordingly, it decided to relax Appendix 4J condition against Advance Authorization No.0510407252 dated 19.07.2018 and allowed EOP extension up to 06.12.2019 only for regularization purpose, subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP. 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. 02 M/s. Diamond Metal Screens Pvt. Ltd., Karnataka
F.no. HQRPRCAPPLY00151488AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: EOP extension against Advance Authorization No.6510000026 dated 14.03.2019 for regularisation purpose only.

The applicant stated that their order was under hold due to Covid-19 pandemic all over the world when all business operation was shut from February, 2020 until September, 2020. Now gradually there has been improvement and they have completed EO. Further stated that, the material was ready since March/April 2021 and clearance received after expiry EO period i.e.14.03.2021. They have applied for 2nd EO extension to RA, Bangalore, but rejected their request on the ground that they have not fulfilled 50% EO in both quantity and value-wise as specified in Para 4.42(f) of FTP. They have completed the export (106.60%) in respect of Item No.1 – Stainless Steel Perforated Sheets 1.50mm thick, but in case of export Item No.2 (Stainless Steel Perforated Sheets) they have completed EO proportionately against quantity imported after expiry of 1st EOP i.e. 14.03.2021 and actual export EOP done on 28.06.2021. Hence they are requesting for 2ndEOP extension for 6 months i.e. up to 14.09.2021.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 14.09.2021 against advance authorisation No.6510000026 dated 14.03.2019 only for regularization purpose subject to payment of composition @ 1% per month from the expiry of initial/extended EOP on unfulfilled FOB value. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Bangalore)

Case No. 03 M/s. Sumilon Industries Pvt. Ltd., Surat
F.no. HQRPRCAPPLY0072666AM21
Meeting No.07/AM23 dated 21.06.2022

Subject: Extension of EOP against Advance Authorization No.5210041367 dated 30.12.2014 without any payment of composition fees or penalty.

The applicant stated that they had imported yarns against their export order. Once they received the material, they have completed the dying process after which they noticed that the yarns were not of good quality and they complained the same to their supplier. They also discussed the matter with their customer but they were not interested in purchasing the low quality product. They asked their supplier to arrange a replacement of goods, which they kept on postponing it. This lasted for more than a year and a half. Even after their continuous pursuing they didn't replaced the goods and finally they disagree to replace it stating that the goods were now old stock. After that they tried their best to find a buyer for same goods but all their efforts were gone in vain. The goods are still lying with them but now they have found a buyer, they have checked the goods and are ready to buy it on immediate basis. If allowed they can also process the yarn according to the requirement of the buyer and ship the consignment in next 3-4 months. They are already facing heavy losses due to Covid. Hence, they are requesting to grant them extension of EOP upto 30.06.2021 so that they can complete their export obligation and close the advance license without any composition fee or penalty.

Decision: The Committee discussed the case at length and 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. 04 M/s. H K Impex Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00165302AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Extension of EOP against Advance AuthorisationNo.0310821914 dated 26.06.2018 for regularisation purpose only.

The applicant stated that they had obtained the subject authorization and goods are valid for shipment by 08.06.2019. The said goods of 7582.308 Kgs(Ready Mfd Goods 6359 Kgs) was ready for shipment on 04.06.2019. However, due to some financial difficulties and change of business premise, faced by the overseas Buyers, they were requested by E-Mail dated 04.06.2019, by the Buyers, not to ship the goods, and delayed it till 15.08.2019.Later, due to heavy unprecedented rains in Vasai-Virar Region on 03.08.2019 and 04.09.2019 their factory was completely inundated in Flood Water, and the goods were completely damaged. In the result, they were not able to execute the export orders pending with them in time. They had accordingly sought permission from their buyers vide E-Mail to delay the shipment to 3 week of September 2019. In the result, since the goods for the buyers were damaged twice in August and September 2019, they had to seek further time extension for shipment of the goods by 4 weeks. They thereafter completed the shipment by 03.10.2019. Due to these unexpected flooding and force majeure conditions, a quantity of 7582.308 Kgs(Ready Mfd Goods 6359 Kgs) which constitutes a meagre 3.85% of the total Imported Quantity under the Advance License, their shipment was delayed by 26 days. As such, it was beyond their control to ship the goods in time, due to unforeseen circumstances. Hence, they are requesting for condonation of delay in shipment.

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, it decided to accede to the request and allowed EOP extension up to 03.10.2019 against Advance Authorisation No.0310821914 dated 26.06.2018 only for regularization purpose subject to payment of composition fees @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP 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-Mumbai)

Case No. 05 **M/s. Premier Rubber Mills, Amritsar**
F.no. HQRPRCAPPLY00151164AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Extension of EOP against 2 Advance Authorization No.3010104808 dated 09.09.2019 & 3010104849 dated 16.10.2019 without composition fees.

The applicant stated that they are eligible for EO extension as per current FTP. For Advance Authorisation No.3010104808 dated 09.09.2019- Appendix-4J is applicable, so as per Para 4.42 (d), 3 months extension is allowed with composition fee @1% per month of unfulfilled FOB value is applicable i.e. up till 08.06.2021 whereas they have requested for extension in EO up to 08.03.2023 without composition fee. For AdvanceAuthorisationNo.3010104849 dated 16.10.2019- As per Para 4.42 (e), extension is allowed with composition fee @0.5% of the shortfall in EO whereas they have requested for extension in EO up to 15.04.2023 without composition fee. They approached the concerned RA and discuss the matter, but they suggested them to approach PRC if they want waiver in composition fee. So they are approaching the Committee to help them by allowing extension in EO period up to 08.03.2023 & 15.04.2023 respectively. They wish to add here that they have been getting Advance Licenses since 1979 and they have been completing EO in all cases and never approached PRC for extension in EO except as stated above. Hence they are requesting to allow the extension of both authorizations as stated above.

Decision: The Committee having examined the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to allow EOP extension of 2 Advance Authorization No.3010104808 dated 09.09.2019 and 3010104849 dated 16.10.2019 for a period of 6 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted as above, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA-Ludhiana)

Case No. 06 **M/s. Bharat Parenterals Ltd., Vadodara**
F.no. HQRPRCAPPLY00181702AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Extension of EOP against Advance Authorization No.3410045816 dated 27.01.2020for regularization purpose only.

The applicant stated that they have obtained the subject Advance Authorization for export of 590100 numbers of Sulfadoxine & Pyrimethamine Tablets USP 525 mg and 300000 numbers of Bicalutamide Tablets USP 50mg. This Authorization was taken after getting order from their customers, M/s Biomedicine Sckivs Pharmacautical Nigaria Limited - Nigeria and M/s Alferez private Limited for supply to Lagos Nigeria. The payment terms was 45 days from BL. They could not be exported the 590100 numbers of Sulfadoxine & Pyrimethamine Tablets USP 525 mg due to restricted item in Nigeria on 02.08.2021 and their Customer already applied for approval of import of Sulfadoxine & Pyrimethamine Tablets USP 525 mg. They have exported 300000 numbers of Bicalutamide Tablets USP 50mg within the time limit. This Advance Authorization was taken under Policy Circular No.9 which permits them to import the raw material from unregistered source, but with the condition that the export is to be done within 12 months from the date of first import. They have received one EOP up to 11.09.2021. As against the Advance Authorization quantity of 300 kgs of Sulfadoxine IP/BP/USP imported under Bill of Entry No: 7211574 dated 12.03.2020. To fulfill the export obligation of this quantity, they have to export 590100 Tablets. They are please to inform that their Customer have already applied for approval of 16 import of Sulfadoxine & Pyrimethamine Tablets USP 575 mg. Hence they are requesting for extension of EOP of the above Advance Authorization up to 11.12.2021. They are already to pa/ the composition fee as applicable.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed EOP extension up to 11.12.2021 against Advance Authorisation No.3410045816 dated 27.01.2020 only for regularization purpose subject to payment of composition @ 1% per month from the expiry of EOP on unfulfilled FOB value. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/ RA-Vadodara)

Case No. 07 M/s. Orbit Lifescience Pvt. Ltd., Mumbai
F.no. HQRPRCAPPLY00099979AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Extension of EOP against Advance Authorization No.0310822080 dated 02.07.2018 and addition the name of new supporting manufacturer in advance authorisation.

The applicant stated that they have obtained the subject Advance Authorisation on Adhoc Norms ratified by the NC to export 1200 Kgs Cefpodoxime Proxetil. They have fulfilled the entire export obligation within initial validity of EO without taking any EOP extension. Unfortunately, due to reduction in inputs quantities in Adhoc Norms by the Norms Committee there is an excess import, hence they have decided to make excess export of 930 Kgs in order to cover the shortfall on pro-rata basis. They would have completed the export of 930 Kgs within the initial validity of Advance Authorisation, but their supporting manufacturer M/s. Parabolic Drugs Ltd. manufacturing facility is completely shut down and they are under National Company Law Tribunal (NCLT). They have appointed a supporting manufacturer M/s. Covalent Laboratories Pvt. Ltd. who is going to manufacture Cefpodoxime Proxetil on their behalf. They further informed that they have also been able to generate export order for 1000 Kgs Cefpodoxime Proxetil. Hence they are requesting to kindly grant at least 3months time from the date of approval to enable them to make the shipment and allow them to add the name of new supporting manufacturer M/s. Covalent Laboratories Pvt. Ltd. in the Authorisation.

Decision: The Committee went through the 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 and allowed EOP extension of Advance Authorization No.0310822080 dated 02.07.2018 for a further period of 3 months from the date of endorsement subject to payment of composition fee @0.5% per month on the unfulfilled FOB value, if exports are fulfilled more than 50% within initial /extended EOP or @ 1% per month where exports have been made less than 50% within initial/extended EOP of the extension period granted, as above. The request of the applicant for addition the name of new supporting manufacturer will be processed by RA as per the provisions of Policy/HBP. The firm shall approach RA within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/ RA-Mumbai)

Case No. 08 M/s. Richa Global Exports Pvt. Ltd., New Delhi
F.no. HQRPRCAPPLY00115465AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Clubbing of Special Advance Authorization No.0510409365 dated 16.01.2019 and 0510410435 dated 30.04.2019.

The applicant stated that they have acquired Special Advance Authorization No.0510409365. They had applied for ladies shorts 11800 pcs under SION code J292 consuming imported fabric 15930 Sqm Averaging 1.35 Sqm. per garment. They have imported the fabric under license but in the meantime buyer dropped this style. In order to compensate for their imported fabric, buyer gave them a new order for 7300 pcs ladies trouser. They approached CLA-New Delhi, for an amendment in SION Code J275. Product Name (Ladies trouser) along with Export Quantity 7300 PCS Averaging 2.182 sqm.per garment Or a duty liability for Rs.7,70,000/- Approx. They have received reply stating that there is no provision in the EDI system to change SION in license. In order to resolve their issue of imported fabric custom duty liability, they approached the DGFT and humbly asked to advise if clubbing is allowed under SPL Advance authorizationas perPNNo.70 (2015-20) dated 30.01.2019and PN No.62/2015-20, dated 24.03.2017. They have received a positive response, thereafter they had applied for fresh SPL Advance Authorization No.0510410435 only for export purpose, details of import &exports as stated above. But now when they have applied for redemption, they have been informed that there is no provision under Special Advance authorization for the same.

<u>Decision:</u> The Committee examined the case on the justification submitted by the applicant and discussed the matter at length and it decided to allow clubbing of 2 Special Advance Authorization No.0510409365 dated 16.01.2019 and 0510410435 dated 30.04.2019 for regularization purpose only. The other terms and conditions for clubbing as laid down in Policy/HBP, including accountability of imported fabrics as per relevant SIONs, shall be applicable in this case. 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. 09 M/s. Richa Global Exports Pvt. Ltd., New Delhi
F.no. HQRPRCAPPLY00115466AM22

Meeting No.07/AM23 dated 21.06.2022

Subject: Clubbing of Special Advance Authorization No.0510410098 dated 29.03.2019 and 0510412585 dated 21.11.2019.

The applicant stated that they have acquired Special Advance Authorization No.0510410098. They had applied for ladies dress 6070 pcs under SION code J288 consuming imported fabric 16996 Sqm. Averaging 2.8 Sqm. per garment. They imported the fabric under license but in the meantime buyer dropped this style. In order to compensate for their imported fabric, buyer gave them a new order for 6699 pcs Ladies Blouse. They approached CLA-New Delhi for an amendment in SION Code J290, Product Name (Ladies Blouse) along with Export Quantity 6699 PCS. Averaging 2.45 sqm. per garment of their actual import. They have received reply intimating that there is no provision in the EDI system to change SION in license. Now they are left with a duty liability for Rs.7,22,000/- Approx. for no fault of theirs. In order to resolve their issue of imported fabric custom duty liability, they approached the DGFT and humbly asked to advise if clubbing is allowed under SPL Advance Authorization as per PN No.70 (2015-20) dated 30.01.2019 and PN No.62/2015-20, dated 24.03.2017. They have received a positive response, and thereafter they had applied for fresh SPL Advance Authorization No.0510410435 only for export purpose, details of import &exports as stated above. But now when they have applied for redemptions, they have been informed that there is no provision under Spl. Advance Authorization for Authorizations clubbing.

Decision: The Committee examined the case on the justification submitted by the applicant and discussed the matter at length and it decided to allow clubbing of 2 Special Advance Authorization No.0510410098 dated 29.03.2019 and 0510412585 dated 21.11.2019 for regularization purpose only. The other terms and conditions for clubbing as laid down in Policy/HBP, including accountability of imported fabrics as per relevant SIONs, shall be applicable in this case. 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. 10 M/s. Richa Global Exports Pvt. Ltd., New Delhi
F.no. HQRPRCAPPLY00115467AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Clubbing of 3 Special Advance Authorization No.(i) 0510410390 dated 26.04.2019, (ii) 0510411462 dated 07.08.2019 and (iii) 0510412962 dated 19.12.2019.

The applicant stated that they have acquired Special Advance Authorization No.0510410098.Against Sl.No.(1) of export and import they had applied for ladies cardigan 10200 pcs consuming imported fabric 24480 Sqm. Averaging 2.4 Sqm. per garment. And against Sl.No.(2) of export and import they had applied for ladies cardigan 4950 pcs consuming imported fabric 10890 Sqm. Averaging 2.2 Sqm. per garment. They had imported the fabric under license but in the meantime buyer dropped this style. In order to compensa e for their imported fabric, buyer gave them a new order First for ladies top &later for balance fabric ladies jumpsuits. They approached CLA-New Delhi, for an amendment in SION Code &Product Name. They received a reply stating that there is no provision in the EDI system to change SION in license. Now they are left with a duty liability of Rs.9,10,000/- for no fault of theirs. In order to resolve their above issue of imported fabric custom duty liability, they approached the DGFT and humbly asked to advise if clubbing is allowed under SPL Advance authorization as per PNNo.70 (2015-20) dated 30.01.2019&PNNo.62/2015-20dated 24.03.2017. They have received a positive response and thereafter they had applied for fresh SPL Advance Authorization No.0510411462 and 0510412962. But now when they have applied for redemptions, they have been informed that there is no provision under Spl. Advance Authorization for clubbing.

Decision: The Committee examined the case on the justification submitted by the applicant and discussed the matter at length and decided to allow clubbing of 3 Special Advance Authorization No.(i) 0510410390 dated 26.04.2019, (ii) 0510411462 dated 07.08.2019 and (iii) 0510412962 dated 19.12.2019 for regularization purpose only. The other terms and conditions for clubbing as laid down in Policy/HBP, including accountability of imported fabrics as per relevant SIONs, shall be applicable in this case. 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. 11 M/s. Richa Global Exports Pvt. Ltd., New Delhi
F.no. HQRPRCAPPLY00115469AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Clubbing of Special Advance Authorization No.0510410420 dated 30.04.2019 and 0510411223 dated 11.07.2019.

The applicant stated that against Sl.No. (1) of export and import they had applied for ladies' blouse of Ladies Blouse 95% Polyester 5% Spandex printed knitted fabric GSM 240 (+/-10%) & 100% polyester printed woven fabric GSM 117 (+/-10%) 4920 pcs under SION code J290 consuming imported fabric 2952 & 6150 Sqm. respectively Averaging 0.6 & 1.25 Sqm. respectively per garment. They imported the fabric under license but in the meantime buyer dropped this style. In order to compensate for their imported fabric, buyer gave them a new order for 3125 pcs Ladies Blouse for only woven fabric i.e. 100% polyester printed woven fabric GSM 117(+/-10%) and not knitted fabric. They approached CLA-New Delhi, for amendments in quantity of import and export, content, price, deletion of one fabric both import and export from their actual garment. They have received a reply stating that there is no provision in the EDI system to change with, so many parameters & chances of shipment getting stuck at the time of exports. They are left with a "duty liability for Rs.2,22,000/- Approx." for no fault of their. Now In order to resolve their issue of imported fabric custom duty liability, they approached the DGFT and humbly asked to advise if clubbing is allowed under SPL Advance authorization as per PNNo.70 (2015-20) dated 30.01.2019and PN No.62/2015-20, dated 24.03.2017. They have received a positive response and thereafter they had applied for fresh SPL Advance Authorization No.0510411223. But now when they have applied for redemptions, they have been informed that there is no provision under Spl. Advance Authorization for clubbing.

Decision: The Committee examined the case on the justification submitted by the applicant and discussed the matter at length and decided to allow clubbing of 2 Special Advance Authorization No.0510410420 dated 30.04.2019 and 0510411223 dated 11.07.2019 for regularization purpose only. The other terms and conditions for clubbing as laid down in Policy/HBP, including accountability of imported fabrics as per relevant SIONs, shall be applicable in this case. 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. 12 M/s. Richa& Co.,Gurgaon
F.no. HQRPRCAPPLY00191823AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Clubbing of 2 Special Advance Authorizations No.0510409129 dated 28.12.2018 and 0510410437 dated 30.04.2019 for redemption purpose only.

The applicant stated that against export Sl.No.(3) they had applied for ladies Top 7001 pcs against 10502 Sqm imported fabric at an averaging of 1.50 Sqm. per garment. Against export Sl.No.(4) they had applied for Ladies Top 8758 pcs against 12261 Sqm imported fabric at an averaging of 1.40 Sqm. per garment. They have imported the fabric under license, but in the meantime buyer cancelled both orders. In order to compensate, buyer gave them a new order of ladies dress against both imported fabrics. Since there is no provision in the system to change SION in the license they have applied new SPL Advance Authorisation No.0510410437 was issued. Now when they have filed application for redemption, they have been informed by RA that there is no provision of clubbing under SPL Advance Authorization. Hence they are requesting to allow the clubbing of above two special advance authorisation.

Decision: The Committee examined the case on the justification submitted by the applicant and discussed the matter at length and decided to allow clubbing of 2 Special Advance Authorization No.0510409129 dated 28.12.2018 and 0510410437 dated 30.04.2019 for regularization purpose only. The other terms and conditions for clubbing as laid down in Policy/HBP, including accountability of imported fabrics as per relevant SIONs, shall be applicable in this case. 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. 13 M/s. Vinroyal Plasticoates Ltd., Mumbai
F.no. HQRPRCAPPLY00099380AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Clubbing of 1 DFIA No.0310420730 dated 23.02.2007 and 2 Advance Authorizations No.0310367548 dated 17.02.2006 and 0310420335 dated 21.02.2007.

The applicant stated that the Row 12 of reason/justification is amended as in accordance to the Draft of rehabilitation scheme (DRS) of BIFR and Sick industrial companies (Special provisions) Act, 2985 in line with FTP 2015-20. In DFIA License No.0310420730 dated 23.02.2007, they could not made balance exports due to fall down Prices in international market. It was not possible for them to achieve 20% value addition; hence they have stopped their exports. However, they have not made any imports under this DFIA license due to uncertain up downs of international Price. They are now wanted to compensate this export under 2 Advance License No.0310367548 dated 17.02.2006 & 0310420335 dated 21.02.2007. Hence, they are requesting for clubbing of above mentioned 3 authorisations.

Decision: The Committee discussed the case at length and 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. 14 **M/s. Dhampur Sugar Mills Ltd., New Delhi**
F.no. HQRPRCAPPLY00175199AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Clubbing of 5 Advance Authorizations No.(i) 0510351764 dated 16.04.2013, (ii) 0510363818 dated 27.08.2013, (iii) 0510365183 dated 11.09.2013, (iv) 0510379496 dated 14.02.2014 and (v) 0510395397 dated 21.08.2015.

The applicant stated that all exports and imports made against the above licenses till 2016 and submit the clubbing application under the policy and procedure 2016-17 or 2017-18. They have received letter from CLA-New Delhi on 09.07.2019 showing reference notification No.70 dated 30.01.2019 that authorization shall be clubbed which have been issued within 18 months from the date of issue of earliest license. They have already completed all exports & imports till 2016 against which they are applying for clubbing. Presently, all licenses have already expired. Hence, they are requesting for clubbing of above licenses.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 15 **M/s. Dhwani Polyprints Pvt. Ltd., Daman & Diu**
F.no. HQRPRCAPPLY00140852AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorization No.0310826535 dated 20.01.2019.

The applicant stated that they need to procure balance of 12.53 MT materials in the Advance Authorization from Reliance Industries Ltd. However, the Advance

Authorization has already expired on 21.01.2021 and in order to purchase the material they required license amendment and then apply for Revalidation & certificate of supply. Hence, they had applied for Amendment of Advance Authorization vide Application no. ARNADVCAMENDO1510927AM21 created on 15.03.2021. However, there is Error Message which reads Import of Export rate is missing while applying for amendment of Advance authorization. Without amendment process, license Revalidation and ARO application is not possible. They have raised online complaint vide request number 20210233710 dated 06.02.2021, but the status still showing "in process". They have also submitted file at RA, Mumbai for Re-credit of advance authorization having file submission receipt no. 4263884 dated 01.04.2021 and they are doing regular follow up with RA, Mumbai for solution but still the matter is pending with RA, Mumbai. License Revalidation details: (i) 1st revalidation from 22.01.2020 to 21.07.2020, (ii) 2nd from 21.07.2020 to 21.01.2021, Extension as per notification no.57/2015-20 dated 31.03.2020 and PN 67/2015-20 dated 31.03.2020 and (iii) They want to apply for 2nd Revalidation from 21.01.2021 till 20.07.2021 but unable to do so as mentioned above. It is not possible to procure the material till 20.07.2021 as license amendment, Revalidation and application for certificate of supply everything is pending. Hence, they are request for extension of 6 months of the subject Advance authorization from 20.07.2021 till 19.01.2022 so that they can procure the material.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of Advance Authorization No.0310826535 dated 20.01.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 16 M/s. Dhwani Polyprints Pvt. Ltd., Daman & Diu
F.no. HQRPRCAPPLY00153875AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorization No.0310829075 dated 16.05.2019.

The applicant stated that they have completed 100% EO against the subject authorisation and submitted an application for EODC and amendment in import HSN Code on 19.12.2019, against which RA has granted EODC/Bond waiver letter, along with first revalidation from 16.05.2020 to 15.11.2020 on 21.02.2020. Simultaneously, RA has also issued a deficiency letter against their request letter for amendment in the import HS code. Due to lockdown, they replied to a deficiency letter dated 24.02.2020 on 04.06.2020 and submitted the file at RA, Mumbai, against which amendment in HSN code was granted by the concerned authority, vide Amendment Sheet No.2dated 26.06.202. Since they intend to procure inputs locally from Reliance under ARO Route, such an amendment was essential for them as without amended HS code. Reliance refuses to issue Tie-up letter without which they cannot apply for ARO. On the basis of tie up letter dated 28.07.2020, they made an application for ARO, which was granted by RA Mumbai on 04.11.2020. Because of

these reasons, they were not able to procure material within the first revalidation period i.e. between 16.05.2020 and 15.11.2021. Further, stated that reason for not being able to procure material from 16.11.2020 to 15.05.2021 is as under:
Domestic raw material prices are controlled by the international market, the prices of raw material (LDPE Granules) had increased drastically in the international market from the month of January 2021. (i) USA was hit by a Hurricane. (ii) There was an excessive freezing cold in the USA due to which pipes were frozen, which led to the shutdown of polymer plants in the USA. (iii) This resulted in the high demand of raw material from the USA. To meet the rising demand of USA, Middle East countries and India stated exporting the raw material to USA as the realization price form USA, Middle east countries and India stated exporting the raw material to USA as the realization price form USA was very good. This Led to scarcity of raw material in the domestic market.
USA, China and Middle East countries announced annual shut down of plants for the month of March / April. This further led to scarcity of material & hike in prices. It was very difficult to procure material from the domestic market. Reliance had increased the prices in the domestic market by Rs.17 per kg form Jan – April 2021. They were able to get only 25MT on 09.04.2021. They could not get the remaining material & the authorization got expired. There was a shortage of material too. The above clearly shows a surge of 40% -60% in the prices. International prices jumped from $ 900 / MT to $ 1700/MT. Due to increase in raw material prices and 2nd wave of Covid-19, they were unable to procure the material, which ultimately led to non-utilization of advance authorisation. Hence, they are requesting for revalidation of above mentioned advance authorisation.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of Advance Authorization No.0310829075 dated 16.05.2019 for a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Mumbai)

Case No. 17 M/s. Adani Wilmar Ltd., Ahmedabad
F.no. HQRPRCAPPLY00164522AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorization No.0810143959 dated 26.11.2018.

The applicant stated that they have been issued the subject authorization for export of 1000 MT of Refined Soyabean Oil against import of 1050 MT of Crude Soyabean Oil (Edible Grade) with export validity up to 26.05.2020 and import validity up to 26.11.2019. Against their actual export quantity of 1000MT Refined Soyabean Oil, they were able to exports only 118.660 MTs and balance quantity is required to be considered as surrendered. The export quantity of 118.660 MTs was completed well within validity period and pending was importation equivalent to quantity for 124.593MTs of Crude Soybean Oil (Edible Grade) as per the SION. Against the above export quantity of 118.660MTs, as per the eligibility they can import 124.593

MTs of Crude Soyabean Oil. Accordingly they have applied for EODC with RA on 13.11.2020 and EODC was received on 11.02.2021. The submission of EODC to RA was delayed due to late receipt of bank certificate from their nominated bank on account of late submission of relevant documents which were delayed from the supplier's side. All these delays were due to unprecedented circumstances on account of Covid-19 pandemic and situations were beyond anyone's control which adversely impacted the entire supply chain. They have made their sincere efforts to fulfil the balance exports quantity, however due to the pandemic their supplies were also affected. Hence, they are requesting for revalidation of above advance authorisation.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of advance authorisation No.0810143959 dated 26.11.2018 for a 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-Ahmedabad)

Case No. 18 M/s. Rainbow Fabpack LLP, Rajkot
F.no. HQRPRCAPPLY00189034AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorization No.2410042849 dated 04.09.2019.

The applicant stated the last date for import of Raw Material under aforesaid Authorization was 04.09.2020. They have applied for revalidation of import period on 25.11.2020, but RA, Rajkot has informed them to file the same on DGFT portal, because of no longer RA can process it offline. As per instruction of RA, they had tried to apply the Revalidation application on DGFT portal but, as per instruction provided on DGFT portal, first they have to apply for amendment of said license before applying for revalidation. So they have tried to do it on portal to amend the said advance authorization, they get the error message like import or export rate is missing. However when they tried to enter it on portal, system does not allow them to enter any details. Thus, they contact to RA in respect to this error and then they come know from RA that it was system error. So they have generated grievances for the said query so many times i.e. (a) 20201225355 dated 28.12.2020- closed without resolution, (b) 20210126778 dated 04.01.2021 in Progress ask import export rates. (c) 20210232899 dated 03.02.2021 closed without resolution. (d) 20210234414 dated 09.02.2021 closed without resolution. (e) 20210237595 dated 22.02.2021 closed without resolution. (f) 20210339619 dated 02.03.2021 closed without resolution. (g) 20210448405 dated 12.04.2021 – closed without resolution. (h). 20210555845 dated 11.05.2021 – closed without resolution. (i) 20210555910 dated 12.05.2021 – in progress – ask import export rates. In reply to aforesaid query officer continuously asked for import export rate against the said ticket that they had already mentioned in ticket / reply of ticket. Though till the expiry of revalidation period, they have not found any resolution and that's why they were not able to file it within prescribed time frame. Further they were in continuous touch with RA, Rajkot and communicate the aforesaid query through email also and they were also in touch with concern officer or department. As soon as technical query was resolved on 04.09.2021, they immediately filed the application of revalidation for extension for extension of import period. However, their request was rejected due to following reasons: since the validity of second revalidation has also lapsed the authorization is no more valid even after second revalidation. As per para 4.41 of HBP, they are eligible for two times revalidation of six month each from the date of issue i.e. 04.09.2019 although they are trying to obtain their 1st revalidation of aforesaid license within 6 month from the date of expiry, they have not been getting revalidation till date due to complete systems technical error till the expiry of 1st and 2nd extension period and the pandemic effect during the said period from February, 2020 to till date. Hence, they are requesting for revalidation of above mentioned authorisation, so that they can import the raw material under aforesaid authorization.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation of advance authorisation No.2410042849 dated 04.09.2019 for a 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-Rajkot)

Case No. 19 M/s. Century Metal Recycling Ltd., Haryana
F.no. HQRPRCAPPLY00188868AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of DFIA License No.0510415362 dated 30.09.2020.

The applicant stated that they were granted the subject DFA with having import validity till 30.09.2021. While clearance of import shipment form Customs, it had come to the notice that CIF value of each import item were wrongly mentioned thereby and they were not allowed to make import of Silicon. They immediately approached to CLA-New Delhi for necessary amendment in CIF values vide letter dated 24.11.2020 but their request for amendment was not accepted due to migration of AA / EPCG / DFIA online modules to the new IT environment on the basis of TN No.35/2020-21 dated 12.11.2020. New IT module came into operation by end of December 2020 having neither facility of amendment in DFIA nor hard copy of application were accepted to carry out amendment manually because manual process of amendment was withdrawn. Moreover the new IT Module do not have any provision to get the amendment in DFIA. Due to non-provision of amendment in DFIA in new IT Module and Covid-19 lock down scenario prevalent in international market as well as in India, the said DFIA could not be utilized for import and lying as it is, having adverse impact in terms of loss of customs duty to a manufacturer who had utilized duty paid material while making export in toughest situation when most of world was locked down. In this regard a ticket no.20210886060 dated 23.08.2021 was raised to seek clarification as to how the process of amendment could take place in DFIA, near expiry, issued under Old IT Module as there is no provision to amend DFIA in New It module, but no clarification has been received. Hence, they are requesting for revalidation for another one year till 30.09.2022 instead of 30.09.2021.

Decision: The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of DFIA No.0510415362 dated 30.09.2020 for a 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. 20 M/s. Century Metal Recycling Ltd., Haryana
F.no. HQRPRCAPPLY00188289AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of DFIA license No.0510415363 dated 30.09.2020.

The applicant stated that they were granted the subject DFIA with having import validity till 30.09.2021. While clearance of import shipment from Customs, it had come to notice that CIF value of each import item were wrongly mentioned thereby they were not allowed to make import of Silicon. They immediately approached to CAL-New Delhi for necessary amendment in CIF values vide letter dated 24.11.2020 but their request for amendment was not accepted due to migration of AA / EPCG / DFIA online modules to the new IT environment on the basis of TN No.35/2020-21 dated 12.11.2020. New IT module came into operation by end of December 2020 having neither facility of amendment in DFIA nor hard copy of application were accepted to carry out amendment manually because manual process of amendment was withdrawn. Moreover the new IT Module do not have any provision to get the amendment in DFIA. Due to non provision of amendment in DFIA in new IT Module and Covid-19 lockdown scenario prevalent in international market as well as in India, the said DFIA could not be utilized for import and lying as it is, having adverse impact in terms of loss of customs duty to a manufacturer who had utilized duty paid material while making export in toughest situation when most of world was locked down. In this regard a ticket no. 20210886063 dated 23.08.2021 was raised to seek clarification as to how the process of amendment could take place in DFIA, near expiry, issued under Old IT module as there is no provision to amend DFIA in New IT module, but no clarification has been received. Hence they are requesting for revalidation for another one year till 30.09.2022 instead of 30.09.2021.

Decision: The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of DFIA No.0510415363 dated 30.09.2020for a 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. 21 M/s. Coromandal International Ltd., Valsad

F.no. HQRPRCAPPLY00188255AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of 6 Advance Authorizations No.(i) 0310813396 dated 18.05.2017, (ii) 0310819798 dated 14.03.2018, (iii) 0310822355 dated 17.07.2018, (iv) 0310822434 dated 19.07.2018, (v) 0310822435 dated 19.07.2018 and(vi) 0310822437 dated 19.07.2018.

The applicant stated that all the subject authorizations have been obtained for the export product Mancozeb. The production and export was planned from Sarigam Plant. The imports and exports under all advance authorizations were going on as per planned schedule. However,fire accident occurred in January, 2019 at Sarigam Plant during utilization of said authorizations. Therefore, plant was shutdown for 7-8 months approx. i.e. from February, 2019 to August, 2019. Due to said fire accident and plant shutdown, they could not utilize complete valid period of 12 months for making required imports. Due to non–availability of adequate imported raw material under subject authorizations, they were required to use available material only and complete the obligation. They had planned to import balance quantity under the authorizations during the revalidation but the same could not be done in permitted time limits as per FTP. The fire at plant has resulted in lot of disruption in operation and entire supply chain was disturbed for a considerable period of time. As a result, they were not able to approach the DGFT authorities for further extension of time within the period allowed as per FTP / HBP. The fire accident which had occurred was beyond their control and the period of 7-8 months required for completing necessary formalities, inspections and re-establishment of plant which resulted into shutdown of plant for said period & hence import period could not be utilized fully. Hence, they are requesting for revalidation of above mentioned 6 advance authorisations.

Decision: The Committee went through the submission made by the applicant 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 6 Advance Authorisation No.(i) 0310813396 dated 18.05.2017, (ii) 0310819798 dated 14.03.2018, (iii) 0310822355 dated 17.07.2018, (iv) 0310822434 dated 19.07.2018, (v) 0310822435 dated 19.07.2018 and (vi) 0310822437 dated 19.07.2018 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-Mumbai)

Case No. 22 **M/s. Mehta Tubes Ltd., Gujarat**
F.no. HQRPRCAPPLY00192928AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorization No.0310830681 dated 30.07.2019.

The applicant stated that due to the online system their request for revalidation was being delayed in spite of submitting the request in the month of March,2021. Due to queries raised by RA the matter got delayed and finally the same was rejected on 30.07.2021.Further,stated that during the pandemic due to the shortage of staff in their office as well as in RA, Mumbai, their request for Revalidation / Enhancement was not done during the initial validity of 24 months. They have exported 103831.400 Kgs and have imported 87784 Kgs and yet to import copper 22537.900Kgs. They had submitted their request for revalidation in the month of March, 2021, but due to delayed the license got expired in the on 30.07.2021. Hence, they are requesting to grant one time relaxation and allow revalidation for 6 months so that they can import the balance quantity and submit the documents for issue of EODC.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of Advance Authorisation No.0310830681 dated 30.07.2019 for a 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-Mumbai)

Case No. 23 M/s. Mehta Tubes Ltd., Mumbai
F.no. HQRPRCAPPLY00193204AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorization No.0310830861 dated 06.08.2019.

The applicant stated that due to the online system their request for revalidation was being delayed in spite of submitting the request in the month of March,2021. Due to queries raised by RA the matter got delayed and finally the same was rejected on 06.08.2021. Further, stated that during the pandemic due to the shortage of staff in their office as well as RA, Mumbai, their request for revalidation was not done during the initial validity of 24 months. They have completed the export obligation fully but are yet to import the balance quantity of 7354 Kgs vis-à-vis to export. Hence, they are requesting for one time relaxation and allow revalidation for 6 months, so that they can import the balance quantity and submit the documents for issue of EODC.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of Advance Authorisation No.0310830861 dated 06.08.2019 for a 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-Mumbai)

Case No. 24 M/s. Mehta Tubes Ltd., Gujarat
F.no. HQRPRCAPPLY00197574AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorization No.0310831615 dated 18.09.2019.

The applicant stated that due to the online system their request for revalidation was being delayed in spite of submitting the request in the month of June, 2021. Due to queries raised by RA the matter got delayed and finally the same was approved on 08.09.2021 and the validity expired on 17.09.2021. As the balance quantity for import is 195116.4774 Kgs they could not import the same within one week. They have exported 506984.380 Kgs and accordingly their import quantity is restricted up to 552612.97742 Kgs they have imported 357496 Kgs and the balance quantity of 195116.4774 Kgs is yet to be imported. Hence, they are requesting for revalidation 6 months so that they can import the balance quantity and submit the documents for issue of EODC.

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of Advance Authorisation No.0310831615 dated 18.09.2019 for a 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-Mumbai)

Case No. 25 M/s. Zon Groves & Farms, Telangana
F.no. HQRPRCAPPLY00196184AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of 2 Restricted Items Licenses No.0919021295 dated 11.10.2019 and 0919021724 dated 01.11.2019.

The applicant stated that they have applied for first revalidation for six months on 29.03.2021 for their two licenses as mentioned above.But they have given revalidation up to 11.10.2021 from date of their application. They have given only 40 days for revalidation instead of six months from the date of amendment. Hence, they are requesting to consider their request for second revalidation as RA, Hyderabad did not agree.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. It observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation of 2 import Licence for restricted item No.0919021295 dated 11.10.2019 and 0919021724 dated 01.11.2019 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-Hyderabad)

Case No. 26 M/s. Simplex ChemopackPvt. Ltd., Nagpur
F.no. HQRPRCAPPLY00201038AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorization No.5010002396 dated 12.12.2017.

The applicant stated that they have obtained the subject authorisation for import of PP Granules, LDPE and UV Stabilizer for manufacture and export of FIBC, PP Woven Sacks and Fabrics. They had completed the EO against this advance authorization but they were not able to import the complete allocated quantity due to technical errors in the Customs Department. They have been granted revalidation by RA upto 11.06.2019 vide letter dated 12.02.2019. However after issuance of revalidation by RA they have been facing issue with transmission of data from DGFT server to ICEGATE server, due to which they have not been able to make balance import against the above mentioned advance authorization. Subsequently they have made a complaint to DGFT vide Complaint no. 82046 dated 30.03.2019. On 12.04.2019 their Advance Authorization was visible in Customs site; however, at this point of time they had less than two months time to make the imports. And the overseas trade partners did not have stock ready for shipping. Therefore, they had requested two months additional time to import vide letter dated 04.07.2019, but since then they have not received any update regarding their request. Hence, they are requesting for revalidation of above advance authorisation.

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. 27 M/s. Simplex ChemopackPvt. Ltd., Nagpur
F.no. HQRPRCAPPLY00205405AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorization No.5010002283 dated 03.06.2016.

The applicant stated that they have obtained the subject authorisation for import of PP Granules, LDPE, PP threads and UV Stabilizer for manufacture and export of FIBC. They have completed the EO against this advance authorisation, but they were not able to import the complete allocated quantity of PP Granules due to technical errors in the Customs Department. They have been revalidation by RA up to 02.12.2017, vide letter dated 09.08.2017. However, after issuance of revalidation by RA they have been facing issues with transmission of data from DGFT server to ICEGATE server, due to which they have not been able to make balance imports against the above mentioned authorisation. The license was amended up to 02.12.2017 as requested. But the dete was not transmitted to ICEGATE server and was not synchronized with Customs Dept. due to miscellaneous error codes 44 and 45. They have requested to DGFT Nagpur & NIC, Delhi for resolving the issue, but they have not received any response of their request. Hence, they are requesting for revalidation of above advance authorisation.

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. 28 M/s. Jain Irrigation Systems Ltd., Maharashtra
F.no. HQRPRCAPPLY00217397AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorization No.0310828024 dated 29.03.2019.

The applicant stated that they have import the raw material and additives time to time / regularly before the corona pandemic situation. After that worldwide imports and exports activities are slow down / stopped, they are unable to full fill the imports activities in the license period due to following reasons: (i) Due to corona pandemic situation in all over the world as well as whole country was locked down the foreign suppliers are not able to supply the required raw material / additives in time. (ii) Foreign vessels are least available for import of require goods. (iii) Petroleum prices going high hence cost of sea Freight, transportation and raw material / additives becomes too much high. (iv) The slackness / lesser demand in the international market. (v) As demands was slow down of their finished goods, they have completed their export from their maintain inventory in Corona pandemic situation. (vi) Their Import is balance due to maintain inventory stock. They have completed the exports order from their readily finish goods available in their factory, and they intend to import the balance raw material / additives against said authorization. Now, the pandemic situation is under control and most of the countries become unlocked. Hence, they are requesting for revalidation of above mentioned advance authorisation.

<u>Decision:</u> The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310828024 dated 29.03.2019. 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-Mumbai)

Case No. 29 M/s. Jain Irrigation Systems Ltd., Maharashtra
F.no. HQRPRCAPPLY00217430AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorization No.0310827593 dated 11.03.2019.

The applicant stated that they have import the raw material and additives time to time / regularly before the corona pandemic situation. After that worldwide imports and exports activities are slow down / stopped, they are unable to full fill the imports activities in the license period due to following reasons: (i) Due to corona pandemic situation in all over the world as well as whole country was locked down the foreign suppliers are not able to supply the required raw material / additives in time. (ii)

Foreign vessels are least available for import of require goods. (iii) Petroleum prices going high hence cost of sea Freight, transportation and raw material / additives becomes too much high. (iv) The slackness / lesser demand in the international market. (v) As demands was slow down of their finished goods, they have completed their export from their maintain inventory in Corona pandemic situation. (vi) Their Import is balance due to maintain inventory stock. They have completed the exports order from their readily finish goods available in their factory, and they intend to import the balance raw material / additives against said authorization.Now, the pandemic situation is under control and most of the countries become unlocked. Hence, they are requesting for revalidation of above mentioned advance authorisation.

Decision: The Committee having examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310827593 dated 11.03.2019. 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-Mumbai)

Case No. 30 M/s. Ratnamani Metals and Tubes Ltd., Ahmedabad
F.no. HQRPRCAPPLY00217572AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorization No.0810146349 dated 17.10.2019.

The applicant stated that they had exported the products mentioned in advance authorisation to the foreign buyer and shipping bills were filed under section 50 of Customs Act and cleared by proper officer of Customs. They have fulfilled their EO 99% in terms of quantity and 101% in terms of value. Finally, they have no choice to clear their import consignment in other advance authorisation and also paid penalty for late clearance of import cargo in Customs. From 07.12.2020 to 02.06.2021 almost 6 months their authorisation was stuck up under technical issue and during this period their two consignments for the same material have been cleared in some other advance authorisation. Moreover, due to covid-19 pandemic in the world and fluctuation in international steel market, it is very bad impact on their on their business. Their order Booking is affected and due to payment crisis their cash flow also affected very badly. Due to this scenario they were unable to import balance quantity during 2nd revalidation period. Hence, they are requesting for revalidation of the subject license for further six months form the date of endorsement.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation of Advance Authorization No.0810146349 dated 17.10.2019 a further period of 6 months from the date of endorsement. This is last and final revalidation. The firm shall approach RA concerned within 30 days of the uploading of the minutes of meeting.

(Action: Applicant/RA-Ahmadabad)

Case No. 31 M/s. Galaxy Surfactants Ltd., Thane
F.no. HQRPRCAPPLY00203923AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorization No.0310831583 dated 29.09.2019.

The applicant stated that the initial import validity of above advance authorization was expired on 15.09.2020. Thereafter, they have submitted their application for 1st revalidation and issuance of ARO on 30.09.2020 and received revalidation on 06.10.2020 by extending validity up to 16.03.2021 and informed them to apply for ARO through an online root in January, 2021. On 19.02.2021, they have submitted their online request for validation of advance authorization on DGFT portal. The validation process was completed on 25.08.2021 i.e. almost after 6 months period. During this period 6 deficiency letters were issued by the RA Mumbai which were responded by them. Reason for delaying the matter is that the system data was not matching with actual physical documents (AROs /Invalidations/ Amendments etc) issued by RA, Mumbai. It has also been observed that there was a double entry reflected in system against one ARO for which they have informed the RA and in turn informed them that the case will be referred to DGFT Delhi for rectification of an error. The validation process was successfully completed and released on 25.08.2021 and they had submitted their 2nd revalidation online application on 27.08.2021 which was received by them on 02.09.2021. So it was not possible them to utilize the authorization in just almost 8 working days. Hence, they are requesting for revalidation for 6 months to enable them to clear their key imports (i.e. Glycerine=45,406 Kgs, Coconut Fatty Acid (DCFA 8-18)=85,665 Kgs and Ethylene Oxide=1,65,507 Kgs).

Decision: The Committee examined the case on the basis of statement made by the firm and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310831583 dated 29.09.2019. 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-Mumbai)

Case No. 32 M/s. Prince Corp Private Limited, Mumbai
F.no. 01/60/162/568/AM21/PRC
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorisation No.0310826032 dated 31.12.2018.

The applicant stated that they have taken 1st and 2nd revalidation from RA, Mumbai. However, they could not complete their import due to Covid-19 period their import had been stopped from importing countries and their supplier unable to supply raw material. Supplier want more time period for manufacturing process. They have already paid 20% advance payment. Now, their overseas supplier is ready with material for supply. They want to use their proportionate balance quantity from the license. Hence they are requesting for 3rd revalidation against the proportionate export quantity.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310826032 dated 31.12.2018. 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-Mumbai)

Case No. 33 M/s. Prince Corp Private Limited, Mumbai
F.no. 01/60/162/567/AM21/PRC
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of Advance Authorisation No.0310823850 dated 19.09.2018.

The applicant stated that they have taken 1st and 2nd revalidation from RA, Mumbai. However, they could not complete their import due to Covid-19 period their import had been stopped from importing countries and their supplier unable to supply raw material. Supplier want more time period for manufacturing process. They have already paid 20% advance payment. Now, their overseas supplier is ready with material for supply. They want to use their proportionate balance quantity from the license. Hence they are requesting for 3rd revalidation against the proportionate export quantity.

Decision: The Committee discussed the case on the basis of submission made by the applicant and it observed that there is merit in the case and accordingly it decided to accede to the request and allowed revalidation for a period of 6 months from the date of endorsement of Advance Authorisation No.0310823850 dated 19.09.2018. 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-Mumbai)

Case No. 34 M/s. Phoenix Industries Limited, Silvassa
F.no. HQRPRCAPPLY00144545AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Condonation of procedural lapse of not preparing bill of exports and to consider ARE in lieu of Bill of exports towards fulfillment of EO against Advance Authorization No.0310805706 dated 24.06.2016.

The applicant stated they had obtained the subject authorization and fulfilled the entire EO by supplying goods to SEZ units, M/s Kosan Industries Pvt. Ltd., Surat and M/s Ideal Fastner (India) P. Ltd., Chennai. License was submitted for redemption on

26.11.2018 along with ARE-1s (signed by Central Excise and Customs Authorities and SEZ Authorities acknowledged receipt of goods under Rule 30(4) of SEZ rules), invoices (bearing Advance Authorisation Number), BRCs, POs and CAs Certificate. Nexus of imported goods with goods supplied to SEZ units are established. RA Mumbai vide DLs dated 28.11.2018, 13.05.2019, 16.07.2019 and 14.12.2020 insited to submit bills of export as proof of export. They had replied to all DLs and requested for acceptance of above documents as proof of export. Redemption of license is pending for want of bills of export. Hence, they are requesting to consider ARE in lieu of bill of exports.

Decision: The Committee having examined the statement made by the firm and discussed the matter at length. The Committee observed that Bill of Export is a mandatory document in terms of FTP for discharge of EO of advance authorization in case of supplies to SEZ Unit. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

Case No. 35 M/s. Movement Impex Trading Co., Mumbai
F.no. HQRPRCAPPLY00137653AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Condonation of procedural lapse of non-mentioning of supporting manufacturer's name on the Shipping Bill No.7017107 dated 18.09.2019 of DFIA.

The applicant stated that they are requesting for condonation of procedural lapse of non-mentioning of supporting manufacturers name on the above mentioned DFIA shipping bill. This was due to procedural lapse of their shipping department. They have mentioned all other details viz. Item, GSM, DFIA file number as per requirement of DFIA scheme on the shipping bill. However, they have received deficiency letter from RA, Mumbai on 07.08.2020 wherein it is stated that the name of supporting manufacturer not indicated in any export document as per para 4.27 of ETP 2015-20. Para 4.27(ii) of FTP read as Merchant Exporter shall be required to mention name and address of supporting manufacturer of the export product on export document viz. Shipping bill/ Bill of export /Tax invoice for export prescribed under the GST rules. They are having other collaborative documents viz. (i) Details of payments made to M/s Labh processors (ii) GST return showing details of M/s Labh processors (iii) Letter from M/s Labh processor confirming that they are their supporting manufacturer wherein details of supporting manufacturer i.e. supporting manufacturer name and address are clearly indicate. However they have inadvertently missed to mention the same on the shipping bill. Hence, they are requesting to condone the procedural lapse of non-mentioning the name of supporting manufacturer name in the shipping bill of DFIA.

Decision: The Committee went through the statement made by the firm and discussed the matter at length. It is observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 36 **M/s. Botil Oil Tools India Pvt Ltd., New Delhi**
F.no. HQRPRCAPPLY00168351AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Considering Shipping Bill No.9095092 dated 21.12.2013 as DES shipping bill towards EODC of Advance Authorization No.0510370386 dated 06.11.2013 instead of white shipping bill.

The applicant stated that at the time of export, and due to oversight the shipping bill No.9095092 dated 12.12.2013 of above authorization was wrongly processed as white shipping bill instead of DES shipping bill, which was noticed only at the time of submission of documents with CLA-New Delhi for issuance of EODC. However, they had submitted an Affidavit-Cum-Indemnity Bond, indemnifying that they have not used the export invoice of this shipment for fulfillment of EO against any other authorization with their application. They have fulfilled the imposed EO both value-wise as well as quantity-wise. Hence they are requesting to condone the unintentional human error happened at the time of export and consider Shipping Bill No.9095092 dated 12.12.2013 as DES shipping bill towards EODC instead of white shipping bill against Advance Authorization No.0510370386 dated 06.11.2013.

Decision: The Committee discussed the case at length and 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. 37 **M/s. Botil Oil Tools India Pvt Ltd., New Delhi**
F.no. HQRPRCAPPLY00168693AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Considering Shipping Bill No.3897374 dated 16.07.2014 as DES shipping bill towards EODC of Advance Authorization No.0510387698 dated 29.05.2014instead of white shipping bill.

The applicant stated that at the time of export, and due to oversight the shipping bill No.3897374 dated 16.07.2014 of above authorization was wrongly processed as white shipping bill instead of DES shipping bill, which was noticed only at the time of submission of documents with CLA-New Delhi for issuance of EODC. However, they had submitted an Affidavit-Cum-Indemnity Bond, indemnifying that they have not used the export invoice of this shipment for fulfillment of EO against any other authorization with their application. The imposed EO against the above authorization have been fulfilled by them well within the stipulated period. The goods were shipped to the customer on 01.08.2014. Hence they are requesting to condone the unintentional human error happened at the time of export and consider Shipping Bill No.3897374 dated 16.07.2014 as DES shipping bill towards EODC instead of white shipping bill against Advance Authorization No.0510387698 dated 29.05.2014.

Decision: The Committee discussed the case at length and 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. 38 **M/s. Suvidhi Textiles Pvt. Ltd., Ludhiana**
F.no. HQRPRCAPPLY00156001AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: To allow ROSCTL benefit manually against 10 Shipping Bill No.(i) 9250033 dated 27.12.2019, (ii) 9366033 dated 01.01.2020, (iii) 9532121 dated 09.01.2020, (iv) 96668809 dated 15.01.2020, (v) 9747135 dated 18.01.2020, (vi) 9908003 dated 25.01.2020, (vii) 1006167 dated 29.01.2020, (viii) 1372780 dated 13.02.2020, (ix) 1666719 dated 25.02.2020 and 1869268 dated 03.03.2020.

The applicant stated that the Commissioner of Customs, Ludhiana has already approved an order for conversion of scheme code from 43 to 61 in the said shipping bills vide OIO No.COMMR/ASR/LUD/CUSTOMS/01/2021 dated 12.01.2021 and same has been reviewed by Committee of Chief Commissioner of Customs, New Delhi on 14.02.2021. They have approacned to ICEGATE for re-transmitting the data from customs to DGFT server. However, they get reply on 17.05.2021 intimating that amendment not possible after EGM filed and shipping bill move to history. Based on ICEGATE reply they had requested to DGFT, New Delhi for issuance of ROSCTL incentive on basis of manual application. But DGFT replied that manual applications for disbursal of ROSCTL claims are not acceptable. Finally they have approached to NIC to move the shipping bills from history and re-transmit the data on DGFT server, NIC replied on 18.06.2021 that it is policy decision that amendment is not permitted after EGM, and advised system manager to get in touch with DOS. On the basis of NIC's email they had approached to System Manager, Ludhiana on 29.07.2021. They got reply from DG (System and Data Management), intimating that no amendment can be made in the system after the goods are exported and EGM is filed. Hence, they are requesting to issue them ROSCTL manually.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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. 39 **M/s. GV Ventures, Mumbai**
F.no. HQRPRCAPPLY00205762AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: To allow supplementary ROSCTL benefit against 32 shipping bills.

The applicant stated that they are readymade garments exporter from MSME sector. They have received short amount of ROSCTL benefit for Rs.2032113/- Their finding is due to technical glitches at the time of filling ROSCTL application, unit of measurement is considered in dozens instead of number. Their shipping bills against drawback code number clearly mentioned unit of measurement (UOM) is in number. ROSCTL benefits considered according to the numbers and not dozens. Since, scrip was fully utilized it cannot be surrendered/cancelled. They have raised online complaint on 28.05.2021 but same has been in process. As the different amount is very huge they would request to issue supplementary license for the difference amount. They are facing financial crunch due to cancellation of several orders, delay of payment from customers, non-availability of raw materials, increase of yarn /fabric price, increase of labour charges for all job work process etc., because of this pandemic period. Hence, they are requesting to issue supplementary scrip of ROSCTL (for the balance amount of Rs.2032113/-) or allow them to file application for ROSL benefits in lieu of ROSCTL for short amount or allow them to file application of MEIS for certain shipment which they have not filed application to DGFT.

Decision: The Committee went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to PC-3 Division for its examination and resolution.

(Action: Applicant/PC-3 division)

Case No. 40 M/s. Meenu Creation LLP, Noida
F.no. HQRPRCAPPLY00218265AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Relaxation in policy for exemption from refund of ROSCTL against 88 shipping bills.

The applicant stated that they are garment exporter doing business since 2001 in the name and style of M/s Meenu Creation LLP. Their export turnovers for the last 3 financial years are (i) 2017-18 – Rs.335.00 Cr., (ii) 2018-19 – Rs.324.00 Cr., (iii) 2019-20 – Rs.340.00 Cr. The devastating impact of Covid-19 due to which their business too suffered heavily and faced the consequences of the Covid-19. Some of their overseas buyers have also filed application under Chapter 11 pertaining to insolvency during Covid-19 pandemic. Their detail buyers are (i) Ascena Retail Group, USA, (ii) Transform SR LLC, USA, (iii) Camaieu International, France and (iv) NafNaf, France. They have been doing business with the above buyers from last several years and a mutual understanding had developed during these years but the buyers from France has categorically refused to clear their invoices. Apart from it, many buyers even refused to accept the goods which were ready with them for dispatch after opening the lock down. Hence they are requesting to exempt them from the refund of ROSL/Drawback availed against unrealized export proceeds.

Decision: The Committee having examined the case on the basis of justification furnished by the firm and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 41 M/s. Shalina Laboratories Pvt Ltd., Mumbai

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F.no. HQRPRCAPPLY00166975AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Waiver of Duty & Interest against Advance Authorization No.0310787221 dated 23.07.2014.

The application stated that they are exporting pharmaceutical formulations only to African countries. They have also fulfilled the EO under most of the advance licenses well in time. However, in few cases there have been delays in meeting the EO due to several challenges and the extraordinary conditions in these export markets of Africa. People in Africa have very low per capita income and suffer from poverty and tough climatic conditions and there is huge challenges for socio-political conditions of these countries. Due to their purchase power had also come down drastically. They are 100% exporters and do not have any presence in domestic market. Entire goods produced are exported to African countries only. The RM's imported under said advance authorisation are required for manufacturing the finished product Diproson Lotion which is a running product. As this finished product has running orders, inadvertently the export product Diproson Lotion manufactured out of the raw material imported under this license got exported under other advance authorisations and in few cases the exports effected was excess as compared to imports effected thereby leaving shortfall in above said license. Hence, they are requesting for waiving of the duty and interest since the material has already been exported.

Decision: The Committee discussed the case at length and 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. 42 M/s. Pee Empro Exports Pvt. Ltd., Faridabad
F.no. HQRPRCAPPLY0090718AM21
Meeting No.07/AM23 dated 21.06.2022

Subject: Waiver of procedural requirement of Para 4.96 of HBP and to allow ROSCTL claim where the foreign exchange is not realized because to the buyer filing protective shield proceedings (similar to US Chapter 11 Proceedings).

This is defer case of PRC Meeting No.07/AM22 held on 23.07.2021 and 26.07.2021 (Case No.06), wherein the Committee defer the case and ask the firm to submit copy of RBI approval /waiver in the matter before taking final decision. The applicant stated that the Protective Shield Proceedings (similar to US Chapter 11 proceedings) were filed by the buyer, ESPIRIT, Germany and the payment given out at 15% by their custodians. The said proceedings happened after the goods had reached the buyer with the legal approval of German Courts. Custodians were appointed for the Protective shield Process and claim forın has been filed by them. They should be allowed the benefit of ROSCTL as all the embedded costs and duties deemed to be refunded by ROSCTL have been incurred by them, as in the normal course of business. The Protective shield process information received after the goods have reached the buyer. No legal process to recover the dues from buyer as it has preapproved legal backing and due process has been followed. Since they do not have control over recovery of this amount, the ROSCTL benefit should be allowed as is allowed normally.

Decision: The Committee examined the case on the basis of submission made by the firm and discussed the matter at length. The Committee 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. 43 M/s. Ram Ratna Wires Ltd., Mumbai
F.no. 01/60/162/435/AM21/PRC
Meeting No.07/AM23 dated 21.06.2022

Subject: Relaxation of Cap of 5% of FOB value on import of varnish against 15 Advance Authorizations No.(i) 0310795248 dated 13.04.2015, (ii) 0310798953 dated 18.09.2015, (iii) 0310798975 dated 21.09.2015, (iv) 0310799291 dated 08.10.2015, (v) 0310799280 dated 08.10.2015, (vi) 0310804606 dated 11.05.2016, (vii) 0310804607 dated 11.05.2016, (viii) 0310804609 dated 11.05.2016, (ix) 0310804763 dated 18.05.2016, (x) 0310804920 dated 23.05.2016, (xi) 0310804936 dated 24.05.2016, (xii) 0310804935 dated 24.05.2016, (xiii) 0310808025 dated 23.09.2016, (xiv) 0310808024 dated 23.09.2016 and (xv) 0310818559 dated 17.01.2018 for redemption/EODC purpose.

This is refer case of PRC Meeting No.24/AM21 dated 25.02.2021 (Case No.28), wherein the Committee refer the case NC-Division for its examination and comments before deciding it. 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 went through the submission made by the firm and discussed the matter at length and it decided to refer the issue to NC-2 Division for its examination and resolution.

(Action: Applicant/NC-2 division)

Case No. 44 M/s. Rubamin Private Limited, Vadodara

F.no. 01/60/162/146/AM21/PRC
Meeting No.07/AM23 dated 21.06.2022

Subject: Relaxation to comply P.No.9/2015-20 dated 14.05.2018 for deemed export of Advance Authorisation No.3410044650 dated 29.10.2018.

This is defer case of PRC Meeting No.16/AM21 dated 26.11.2020 (Case No.09), wherein the Committee decided to refer the issue to PC-4 for its examination and thereafter the matter will be brought back to PRC. The applicant stated that they have taken the advance authorization for deemed export supplies to EOU and completed 100% EO. They seek relaxation in complying with PN No.9/2015-20 dated 14.05.2018 where it states that copy of tax invoice along with Form-A signed by EOU to be submitted as proof of export. However in their case, they have tax invoices/statement of invoices duly certified by EOU as well as it is GST jurisdiction certifying goods have been received by EOU as proof of export. Form-A is not prepared by EOU unit as they have not claimed GST exemptions. They have charged full GST on invoices, therefore, Form-A is not mandatory for EOU. They have already completed full export obligation and have proof of exports as well.

Decision: The Committee having examined the case on the basis of justification furnished by the firm along with the comments received from the PC-4 division and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 45 M/s. Rubamin Private Limited, Vadodara
F.no. 01/60/162/147/AM21/PRC
Meeting No.07/AM23 dated 21.06.2022

Subject: Relaxation to comply P.No.9/2015-20 dated 14.05.2018 for deemed export towards redemption of Advance AuthorisationNo.3410044248 dated 14.06.2018.

This is defer case of PRC Meeting No.16/AM21 dated 26.11.2020 (Case No.12), wherein the Committee decided to refer the issue to PC-4 for its examination and thereafter the matter will be brought back to PRC. The applicant stated that they have taken the advance authorization for deemed export supplies to EOU and completed 100% EO. They seek relaxation in complying PN No.9/2015-20 dated 14.05.2018 where it states that copy of tax invoice along with Form-A signed by EOU to be submitted as proof of export. However in their case, they have tax invoices/statement of invoices duly certified by EOU as well as it is GST jurisdiction certifying goods have been received by EOU as proof of export. Form-A is not prepared by EOU unit as they have not claimed GST exemptions. They have charged full GST on invoices, therefore, Form-A is not mandatory for EOU. They have already completed full export obligation and have proof of exports as well.

Decision: The Committee having examined the case on the basis of justification furnished by the firm along with the comments received from the PC-4 division and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 46 M/s. Rubamin Private Limited, Vadodara
F.no. 01/60/162/148/AM21/PRC
Meeting No.07/AM23 dated 21.06.2022

Subject: Relaxation to comply P.No.9/2015-20 dated 14.05.2018 for deemed export towards redemption of Advance Authorisation No.3410045087 dated 29.04.2019.

This is defer case of PRC Meeting No.16/AM21 dated 26.11.2020 (Case No.11), wherein the Committee decided to refer the issue to PC-4 for its examination and thereafter the matter will be brought back to PRC. The applicant stated that they have taken the advance authorization for deemed export supplies to EOU and completed 100% EO. They seek relaxation in complying PN No.9/2015-20 dated 14.05.2018 where it states that copy of tax invoice along with Form-A signed by EOU to be submitted as proof of export. However in their case, they have tax invoices/statement of invoices duly certified by EOU as well as it is GST jurisdiction certifying goods have been received by EOU as proof of export. Form-A is not prepared by EOU unit as they have not claimed GST exemptions. They have charged full GST on invoices, therefore, Form-A is not mandatory for EOU. They have already completed full export obligation and have proof of exports as well.

Decision: The Committee having examined the case on the basis of justification furnished by the firm along with the comments received from the PC-4 division and observed that there is no merit in firm's contention and decided to reject the request of the firm.

(Action: Applicant)

Case No. 47 M/s. Rubamin Private Limited, Vadodara
F.no. 01/60/162/149/AM21/PRC
Meeting No.07/AM23 dated 21.06.2022

Subject: Relaxation to comply P.No.9/2015-20 dated 14.05.2018 for deemed export towards redemption of Advance Authorisation No.3410045127 dated 09.05.2019.

This is defer case of PRC Meeting No.16/AM21 dated 26.11.2020 (Case No.10), wherein the Committee decided to refer the issue to PC-4 for its examination and thereafter the matter will be brought back to PRC. The applicant stated that they have taken the advance authorization for deemed export supplies to EOU and completed 100% EO. They seek relaxation in complying PN No.9/2015-20 dated 14.05.2018 where it states that copy of tax invoice along with Form-A signed by EOU to be submitted as proof of export. However in their case, they have tax invoices/statement of invoices duly certified by EOU as well as it is GST jurisdiction certifying goods have been received by EOU as proof of export. Form-A is not prepared by EOU unit as they have not claimed GST exemptions. They have charged full GST on invoices, therefore, Form-A is not mandatory for EOU. They have already completed full export obligation and have proof of exports as well.

Decision: The Committee having examined the case on the basis of justification furnished by the firm along with the comments received from the PC-4 division and observed that there is no merit in firm's contention and it decided to reject the request of the firm.

(Action: Applicant)

Case No. 48 M/s. Comstar Automotive Technologies Pvt. Ltd., Chengalpattu
F.no. HQRPRCAPPLY00154821AM22
Meeting No.07/AM23 dated 21.06.2022

Subject: Revalidation of SHIS Scrip No.0410154318 dated 16.01.2014.

The applicant stated that they are 100% EOU and is a manufacturer and exporter of Starter Motor and Alternator Motor and has been conferred with status of Trading House. They are eligible for SHIS script /incentive and they had applied for SHIS @ 1% of the FOB value of the exports made for the year 2012-13. The said application was submitted to RA, Chennai and after proper verification they were granted the SHIS Scrip No.0410154318 dated 16.01.2014 for a value of Rs.3.60 Cr (approx..). The aforesaid scrip had validity of 18 months from the date of issue and entitled them to import capital goods or they could transfer the same to other status holders. For the reason detailed in the accompanying application, it is evident that since inception i.e. January 2014 when the subject scrip was issued to them, the same could not be used for no fault of theirs and non-use of the same was on account of unnecessary hurdles created by the department, which amongst others called for intervention of the Hon'ble Madras High Court at Chennai. Further they repeatedly requested for clarification and revalidation, bore no timely results got delayed and the subject script lapsed on 14.04.2021 and remained un-utilized causing grave loss to them.

Decision: The Committee examined the case on the basis of statement made by the firm along with the report received from RA, Chennai and PC-3 division and discussed the matter at length. The Committee decided to accede to the request of the firm and allowed revalidation for a period of 6 months from the date of endorsement of the SHIS Scrip No.0410154318 dated 16.01.2014. 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-Chennai)

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