MINUTES OF 13th MEETING OF EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI SATYAN SHARDA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 11.00AM ON 06.03.2020 IN COMMITTEE ROOM NO. 11, H WING, UDYOG BHAWAN, NEW DELHI.

I. Following officers attended the meeting:

i. Shri Vaibhav Bhatnagar, OSD, Department of Revenue
ii. Shri Randheep Thakur, Deputy Director General of Foreign Trade, DGFT

II. Minutes of the last Meeting held on14.02.2020 were confirmed.

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

Sl. No.	**Firm's Name and Numbers**	**EPCG Authorisation No.**	Subject	**Decision of the Committee**
1.	M/s. A.I Enterprises(P) Ltd, Chennai 01/36/218/238 /AM-20/EPCG	0430010452 dated 31.10.2011	Request for re-fixation of annual average EO.	The party has requested for re-fixation of Annual Average EO against EPCG Authorisation No. 0430010452 dated 31.10.2011 on the basis of past three years export performance of main export product "Woven Garments" falling under Chapter 62 and not taking past performance of alternate export product "Knitted Garments" under Chapter 61. The party has stated that the :- (i) Specific export obligation to be fulfilled as per condition sheet of the subject EPCG Authorisation is for the readymade garments of ITCHS Code 62063000. At the time of applying for EPCG authorization, the party had submitted past performance of main export product "Woven Garments" and alternate export product "Knitted Garments". (ii) The Chapter 62 is for Woven Garments and the Chapter 61 is for Knitted Garments. The Woven Garments are manufactured from basic raw material of Fabric whereas Knitted Garments are manufactured from basic stage of knitting of thread. Both have no nexus with regard to manufacturing activity. (iii) Annual EO should only be fixed for same / similar export product of "Woven

				Garments" falling under Chapter 62 which has nexus withmanufacturing of export product in the unit at K 24, 25, 26 Sipcot Industrial Growth Centre, Perundural, Perundurai Block, Perundurai Taluka, Erode Distt. (Tamil Nadu) endorsed on the condition sheet of Authorisation and where the Capital Goods imported under the EPCG authorisation have been installed. The alternate export product of Knitted Garments falls under Chapter 61 which is not manufactured in this unit but in other unit. (iv) The two export products of woven Garments falling under Chapter 62 are entirely different in terms of manufacturing process from Knitted Garments falling under Chapter 61. The Annual average EO should be for Woven Garments falling under Chapter 62 which only has nexus with reference to manufacturing process. The Committee deliberated upon the case and decided to **remand** the case back to RA to consider the request of the party for re-fixation of the Annual Average Export Obligation on the basis of past export performance of "Woven Garments" under ITCHS Chapter 62, as per the applicable policy provisions.
2.	M/s. Tata Steel Limited, New Delhi 01/36/218/226 /AM-20/EPCG	0230013486 dated 21.01.2019	Extension of time for submission of installation certificate till November, 2020	The Committee took into account the submission of the party that they are setting up a 5 MTPA steel plant at Kalinganagar, Odisha as a Phase-2 project. The installation of the Capital Goods imported under the subject EPCG authorization for Coke Oven Phase-2 project was required to be completed by August 2019. But installation of the item could not be completed because of following reasons :- (i) Due to extreme hot summer, the civil & construction work was not done between 11.00 am to 3.00 pm as per rule from Odisha government. (ii) Delay in sequential erection of equipment.

				The firm requests approval for extension in time for submission of installation certificate by November, 2020. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** condonation of delay in submission of installation certificate till 30.11.2020, subject to payment of composition fee of Rs. 5000/- and submission of installation certificate. RA to verify that no ECA/DRI/Customs action is pending. **This has the approval of DG.**
3.	M/s. Ganga Acrowools Limited, Ludhiana 01/36/218/224 /AM-20/EPCG	3030015360 dated 22.03.2016	Request for condonation of delay in payment of excess duty utilization	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has beenutilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month butwithin two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 for** condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisation. **This has the approval of DG.**
4.	M/s. Indo Autotech Limited, CLA New Delhi 01/36/218/114 /AM-20/EPCG	i.0530154539 dated 14.01.2011 ii. 0530154896 dated 28.02.2011 iii.0530155518 dated 19.05.2011	Request for condonation of procedural lapse of mentioning wrong authorisation number on shipping	The Committee observed that the case was deferred in its meeting held on 11.10.2019 for calling a report from RA. The Committee took into account the submission of the party that at the time of filing of application for redemption they came to know that due to clerical mistake the had mentioned wrong EPCG authorization nos. in the shipping bills instead of

		iv. 0530153399 dated 14.09.2010 v. 0530154900 dated 01.03.2011 vi. 0530153235 dated 31.08.2010	bills.	correct Authorization number. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** consideration of wrongly mentioned/excess Shipping Bills on EPCG Nos towards fulfillment of Specific EO in respect of the 06 EPCG Authorizations as per the following details : (i) Wrong mention of EPCG authorisation No. 0530157471 dated 24.01.2012 on Shipping Bill No. 6982290 dated 16.08.2013 instead of EPCG authorisation No. 0530154896 dated 28.02.2011. (ii) Wrong mentioning of EPCG authorisation no. 0530156869 dated 03.11.2011 on shipping bill No. 3938028 dated 12.02.2013 instead of EPCG authorization No. 0530155518 dated 19.05.2011. (iii) Wrong mentioning of EPCG authorisation no. 0530153802 dated 25.10.2010 on shipping bill No. 6349575 dated 22.11.2011 instead of EPCG authorisation no. 0530153399 dated 14.09.2010. (iv) Wrong mentioning of EPCG authorisation No. 0530153802 dated 25.10.2010 on shipping bill No.7302112 dated 27.01.2012 instead of EPCG authorisation no. 0530153399 dated 14.09.2010. (v) Wrong mentioning of EPCG authorisation no. 0530156869 dated 03.11.2011 on shipping bill No. 4337815 dated 07.03.2013 instead of EPCG authorisation no. 0530154900 dated 01.03.2011 . (vi) Wrong mentioning of EPCG authorisation No.0530153802 dated 25.10.2010 on shipping bill No. 6601748 dated 09.12.2011 instead of EPCG authorisation no. 0530153235 dated 31.08.2010.

				(vii) Wrong mentioning of EPCG authorisation No. 0530152377 dated 08.06.2010 on shipping bill No. 8006101 dated 14.03.2012 instead of EPCG authorization no. 0530153235 dated 31.08.2010. (viii) Wrong mentioning of EPCG authorisation no. 0530157471 dated 24.01.2012 on shipping bill No. 5772033 dated 04.06.2013 instead of EPCG authorisation no. 0530154539 dated 14.01.2011. The above recommendation is subject to the condition that: (i) The Company had not submitted the shipping bills to be counted to the RA for redemption of EPCG Authorization. RA to verify this aspect carefully. (ii) The EPCG authorisations have not been redeemed. (iii) These are not free shipping bills. (iv) All the EPCG Authorisations under consideration have the same export product. (v) All the EPCG Authorisations under consideration are issued in the same Policy period. (vi) The specific export obligation that was to be fulfilled within the Block and within the EOP has been fulfilled within the valid EOP. (vii) There is no double counting of exports. These Shipping Bills have not been/shall not be considered towards the discharge of E.O. against any other EPCG Authorisation. (viii) Annual Average EO, if imposed, has to be maintained in respect of the EPCG Authorisations. (ix) Payment of a composition fee of Rs. 200/- per export document is to be made by the party. (x) Any investigation/adjudication proceeding by DRI/ Customs/ ECA action is not pending in respect of the subject EPCG authorisations. **This has the approval of DG.**

5.	M/s. Essar Steel India Limited, Surat 01/36/218/20/ AM-18/EPCG-I	0330022216 dated 09.01.2009	Request for: (i) condonation of delay in installation of Capital Goods ; (ii) allowing alternate export products to be exported beyond 50% under EPCG Scheme	The Committee noted that the request of the party for condonation of delay in installation of Capital Goods and allowing alternate export products to be exported beyond 50% under EPCG Scheme was taken up in its meeting held on 27.09.2018. The Committee had decided to condone the delay in installation of capital goods, subject to payment of Rs. 5000/- against the authorisation. The Committee also decided that the request of allowing fulfillment of the remaining EO by export of alternate product upto100% cannot be accepted as the party has not put forward any meritorious reasons. The Committee noted that the original export product endorsed on the authorisation was Hot Metal Pig Iron/ Slab and the alternate product exported by the party is HR/CR/CG/CC. The party has filed a review against the decision of the EPCG Committee in not acceding to the request for permitting fulfillment of EO against the subject EPCG authorization by export of alternate product upto 100%. In its request for review, the party has stated that process wise, Pig Iron is an input for steel making. Iron ore, coking coal, and limestone are the raw materials which are added into the Blast Furnace process to get the output of Pig iron. This Pig Iron is then converted to Steel in the Electric Arc Furnace. The majority of the pig iron/slabs manufactured by them are being used for captive consumption, i.e., for making various steel products. Since, steel is made out of Pig Iron, in a way Pig Iron is exported; though not in the 'as it is' form but in the 'converted' form. The Committee deliberated upon the case and decided to maintain the decision of **rejection** taken in its earlier meeting as the party has not put forward any new meritorious reasons in its review petition.
6.	M/s. Jaiprakash Associates Limited, Noida	49 EPCG Licenses (List enclosed)	Relaxation in Policy procedure for not being able to submit	The party has requested for condonation from submission of original documents. The party has stated that they have fulfilled EO against all the EPCG authorisations within the EOP but have lost all the documents required to be submitted for redemption of the above EPCG licenses. All

	01/60/162/490 /AM20/PRC		original documents as prescribed in Exim Policy and procedures for redemption of the 49 EPCG Licenses.	Licenses were issued 10 to 15 years back and they are finding it very difficult to retrieve / reconstruct the documents required to be submitted for redemption. The Committee deliberated upon the case and decided to **reject** the request, being devoid of any meritorious reasons. The party may approach the concerned RA to consider their request as per the applicable policy provisions.
7.	M/s. American Precoat Speciality Pvt Ltd, New Delhi 01/36/218/365 /AM-18/EPCG-I	0530151751 dated 06.04.2010	Request for acceptance of installation certificate from Chartered Engineer instead of Central excise	The party has stated that they had installed the capital goods within 6 months from the date of import and obtained the installation certificate from the Chartered Engineer. They could not intimate Jurisdictional Central Excise Authority at the time of import of capital goods. Later when they applied for the same the department refused to entertain their application stating that as it is an old case they cannot issue the Installation Certificate. The Committee decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow acceptance** of installation certificate from Chartered Engineer, subject to intimation to the Jurisdictional Customs Authority and subject to payment of Rs. 5000/- against the Authorisation. Further, RA to verify that no ECA/DRI/Customs action against the party is pending. **This has the approval of DG.**
8.	M/s. Perfect Dyeing Finishing Industries, Ludhiana 01/36/218/257 /AM-20/EPCG	3030014530 dated 14.08.2015	Request for condonation of delay in payment of excess utilisation fee.	The party has requested to allow regularization oflate payment of additional fee to cover excess imports. The Committee noted that in this regard,Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has beenutilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additionalfee to cover excess imports effected, in terms of duty saved amount, even beyond one month butwithin two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation

				of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/-, and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisation. **This has the approval of DG.**
9.	M/s. S.S Motor Industries, Ludhiana 01/36/218/261/AM-20/EPCG	3030007788 dated 27.01.2011	Request for second extension in EOP in respect of zero duty EPCG authorization.	The party has requested for second extension in Export Obligation Period (EOP) in respect of zero duty EPCG authorisation issued on 27.01.2011. The Committee heard the submission made by the representative of the party in personal hearing before it. The Committee noted that the party has not made any exports till date. The Committee deliberated upon the case and decided to **reject** it as the party has not made any export even after expiry of the extended EOP and there is no meritorious reason given by the party for further extension in EOP.
10.	M/s. Surya Alloy Industries Limited, Kolkata 01/36/218/253/AM-20/EPCG	0230003681 dated 30.09.2008	Request for acceptance of installation certificate issued by Chartered Engineer instead of Central Excise	The Committee took into account submission of the party that they had obtained the installation certificate from Chartered Engineer. They had approached Central Excise Authority for getting installation certificate but now since the excise department is closed they request for allowing to redeem EPCG authorisation with installation certificate issued by Chartered Engineer instead of central excise. The Committee deliberated upon the case and noted that the current FTP allows that the Authorization holder can produce the installation certificate from the jurisdictional customs authority or an independent Chartered Engineer, at the option of the authorisation holder and further that where the authorisation holder opts for independent Chartered Engineer's certificate, he shall send a copy of the certificate to the jurisdictional Customs Authority for intimation/ record. The Committee decidedto **recommend to DG for**

				relaxation under Para 2.58 of FTP 2015-20 to allow acceptance of installation certificate from Chartered Engineer, subject to intimation to the Jurisdictional Customs Authority and subject to payment of Rs. 5000/- against the Authorisation. Further, RA to verify that no ECA/DRI/Customs action against the party is pending. **This has the approval of DG.**
11.	M/s. Green Apple Knitwear, Ludhiana 01/36/218/263 /AM-20/EPCG	3030014038 dated 08.05.2015	Request for condonation of delay in payment of excess utilization fee	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/-, and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisation. **This has the approval of DG.**
12.	M/s. Ginni Filaments Limited, Noida 01/36/218/237 /AM-20/EPCG	0530162831 dated 30.04.2014	Request for condonation of utilization of duty saved amount beyond 10.00 % without prior approval	The request of the party is for condonation of utilization of duty saved amount in excess of 10% without prior approval of RA. The party has stated that if the Customs had pointed out that they cannot utilize the license for more than 10% or Customs had refused to clear the shipments without the endorsement from RA, they would have approached the RA at that time for necessary endorsement. The Committee noted that para 5.16(a) of HBP 2015-20 allows automatic enhancement upto10% duty saved amount if authorization issued has been utilized for import of goods in excess of duty

				saved amount indicated on the authorization by not more than 10%, and that para 5.16(b) of HBP 2015-20 provides that if excess of duty saved amount indicated on the authorization is by more than 10%, the RA concerned, as per its delegated powers, may allow enhancement in duty saved amount of the EPCG authorization. The Authorisation holder shall furnish additional BG/LUT to the Customs Authority. The Committee deliberated upon the case and noted that party has erred only to the extent of not approaching the RA concerned under para 5.16(b) of HBP 2015-20 and customs also did not stop clearance of shipment on this ground. The Committee **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** enhancement in duty saved amount of the subject EPCG authorization as per the conditions of para 5.16(b) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and also on the condition that the Authorisation holder shall furnish additional BG/LUT to the Customs Authority. **This has the approval of DG.**
13.	M/s. Sun Pharmaceutica l Industries Ltd, Vadodara 01/36/218/240 /AM-20/EPCG	i.0530164863 dated 08.05.2015 ii.0530164842 dated 06.05.2015 iii.0530164892 dated 12.05.2015	Request for condonation of procedural lapse for delay in payment of enhancement fee	The party has requested to allow regularization oflate payment of additional fee to cover excess imports. The Committee noted that in this regard,Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has beenutilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additionalfee to cover excess imports effected, in terms of duty saved amount, even beyond one month butwithin two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs.

				5000/- per authorization, and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisation. **This has the approval of DG.**
14.	M/s. Natraj Creation., Ludhiana 01/60/162/666/AM20/PRC	3030014585 dated 25.08.2015	Request for condonation for delay to submit original installation certificate and condonation of delay in payment of fees for excess utilization.	The party has requested for condonation for delay to submit original installation certificate and condonation of delay in payment of fees for excess utilization. The Committee noted that the capital goods procured vide BOE dated 09.09.2015 were installed on 11.09.2015 and, therefore, covered under the provisions of DGFT Public Notice No. 37/2015-20 dated 25.10.2017 read with the provisions of Public Notice No. 55/2015-20 dated 03.01.2020. The Committee further noted that in this regard,Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additionalfee to cover excess imports effected, in terms of duty saved amount, even beyond one month butwithin two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided that the party may approach concerned RA for their request for delay in submission of installation certificate in terms of provisions of Public Notice No. 37/2015-20 dated 25.10.2017 read with the provisions of Public Notice No. 55/2015-20 dated 03.01.2020. RA may examine the request on merit. The Committee also decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/-, and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisation.

				This has the approval of DG.
15.	M/s. Stretch Bands (Gujarat) P. Ltd, Gujarat 01/60/162/565 /AM20/PRC	0330010965 dated 07.02.2006	Acceptance of Exports made by group company towards fulfillment of annual average export obligation.	The request of the party is for acceptance of exports from Group Company towards fulfillment of average exports on the ground of common director of both companies. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
16.	M/s. Shalimar Floorings Pvt Ltd, Jammu 18/20/AM-20/P-5	1830000018 dated 04.01.2010	Request for reduced Export Obligation extended to J&K through Annual Supplement 2013-14 to FTP 2009-14 dated 18.04.2013 and waiver of interest on duty saved for closure of EPCG authorization No.1830000018 dated 04.01.2010.	The request of the party is for reduced Export Obligation in terms of provisions of para 5.12 of FTP 2009-14 extended to J&K through Annual Supplement 2013-14 to FTP 2009-14 dated 18.04.2013 and waiver of interest on duty saved for closure of EPCG authorisation The Committee heard the submission made by the representative of the party in personal hearing before it. The Committee noted that para 5.12 of FTP 2009-14 provides reduced Export Obligation of 25% for the units in the North East Region. This provision was also extended for the units located in Jammu & Kashmir vide DGFT Notification No.01 (RE-2013)/2009-14 dated 18.04.2013. This provision is applicable prospectively. The facility of reduced specific EO of 25% is available for all the EPCG authorisations issued w.e.f. 18.04.2013 irrespective of the fact whether the unit was in an existence prior to the date of notification (18.04.2013) or after the notification. The Committee deliberated upon the case and decided to **defer** it for further examination.
17.	M/s. PLR Systems Pvt Ltd, New Delhi 01/36/218/233 /AM-20/EPCG	0530168774 dated 01.03.2017	Request for condonation of delay in payment of fees for excess utilization.	The party has requested to allow regularization oflate payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has beenutilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additionalfee to cover excess imports effected, in terms of duty

				saved amount, even beyond one month butwithin two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/-, and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisation. **This has the approval of DG.**
18.	M/s. Eden Exports Company, Vellore 01/36/218/193 /AM-20/EPCG	0430002080 dated 04.11.2004	Condonation of delay in submission of installation Certificate after shifting of Capital Goods in respect of EPCG authorization	The Committee took into account the submission of theparty that on the basis of approval from RA, Chennai they shifted the machines to the new premises and the installation certificate was obtained. Later, they realized that after shifting the Installation certificate had to be submitted to the authority within six months of the installation. The party has submitted that it was a genuine mistake committed in ignorance and oversight, which has resulted in the non-submission of Installation certificate in time. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** condonation of delay in submission of installation certificate to the RA after shifting of capital goods, subject to payment of composition fee of Rs. 5000/-. RA to verify that no ECA/DRI/Customs action is pending. **This has the approval of DG.**
19.	M/s. Birladp Carpets Pvt Ltd., Mumbai 01/60/162/835 /AM20/PRC	0330017476 dated 14.09.2007	Request for extension of EOP against the EPCG authorization	The request of the party is for extension in EOP for four years till the end of September, 2021. The party has stated that they could not fulfill EO due to global slowdown and competition which made it very difficult for them to make entry for their products and they waited for considerable period to settle down. The Committee noted that EOP of the subject EPCG authorization issued on 14.09.2007 was valid till 14.09.2015. The extended EOP of two

				plus two years also expired on 14.09.2019. The party seeks further extension in EOP beyond 02 + 02 years permissible in the HBP for which there is no provision in the policy. The Committee deliberated upon the case and decided to **reject** as there is no merit in the request.
20.	M/s. Aggarwal Textiles Traders., Amritsar 01/60/162/664 /AM20/PRC	1230001122 dated 06.05.2014	Request for condonation for delay in payment of fees for excess utilization of duty saved Amount.	The party has requested to allow regularization oflate payment of additional fee to cover excess imports. The party has stated that the due to fluctuation in exchange rate, authorisation was utilized for import of goods in excess of duty saved amount by more than 10%. The Committee noted that para 5.16(a) of HBP 2015-20 allows automatic enhancement upto 10% duty saved amount if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, and that para 5.16(b) of HBP 2015-20 provides that if excess of duty saved amount indicated on the authorization is by more than 10%, the RA concerned, as per its delegated powers, may allow enhancement in duty saved amount of the EPCG authorization. The Authorisation holder shall furnish additional BG/LUT to the Customs Authority. The Committee deliberated upon the case and noted that party has erred only to the extent of not approaching the RA concerned under para 5.16(b) of HBP 2015-20. The Committee decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** enhancement in duty saved amount of the subject EPCG authorization as per the conditions of para 5.16(b) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and also on the condition that the Authorisation holder shall furnish additional BG/LUT to the Customs Authority. **This has the approval of DG.**
21.	M/s. Temple Packaging Pvt Ltd, Mumbai 01/36/218/272	0330041660 dated 12.05.2015	Request for condonation of delay in payment of excess	The party has requested to allow regularization oflate payment of additional fee to cover excess imports. The party has stated that due to fluctuation in exchange rate prevailing the authorisation was utilised for import of goods in

	/AM-20/EPCG		utilization fee	excess of duty saved amount by more than 10%. The Committee noted that para 5.16(a) of HBP 2015-20 allows automatic enhancement upto 10% duty saved amount if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, and that para 5.16(b) of HBP 2015-20 provides that if excess of duty saved amount indicated on the authorization is by more than 10%, the RA concerned, as per its delegated powers, may allow enhancement in duty saved amount of the EPCG authorization. The Authorisation holder shall furnish additional BG/LUT to the Customs Authority. The Committee deliberated upon the case and noted that party has erred only to the extent of not approaching the RA concerned under para 5.16(b) of HBP 2015-20. The Committee decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** enhancement in duty saved amount of the subject EPCG authorization as per the conditions of para 5.16(b) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and also on the condition that the Authorisation holder shall furnish additional BG/LUT to the Customs Authority. **This has the approval of DG.**
22.	M/s. Mahesh Engg. Works, Ludhiana 01/36/218/291 /AM-20/EPCG	3030008633 dated 24.08.2011	Request for condonation of delay in payment of excess utilization fee	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that para 5.16(a) of HBP 2015-20 allows automatic enhancement upto 10% duty saved amount if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, and that para 5.16(b) of HBP 2015-20 provides that if excess of duty saved amount indicated on the authorization is by more than 10%, the RA concerned, as per its delegated powers, may allow enhancement in duty saved amount of the EPCG authorization. The Authorisation holder shall furnish additional BG/LUT to the Customs Authority. The Committee deliberated upon the case and

				decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/-, and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisation. **This has the approval of DG.**
23.	M/s. Prabhu Engineers, Bangalore 01/60/162/761/AM20/PRC	0730003160 dated 12.08.2005	Request for condonation of non-fulfillment of specific export obligation	The party has requested for condonation of non-fulfillment of specific export obligation. The party has stated that they indigenously procured the Capital Goods under the EPCG authorization for producing of Borewell Bits and Mining equipments from the said machines and supply the product to EOU Units. However, the EOU units have not given any Borewell Bits and Mining Equipment orders to them. They did not receive any orders from EOU to cover their specific export amount (against actual duty saved amount) in respect of EPCG authorization. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
24.	M/s. India Pistons Ltd, Chennai 01/36/218/110/AM-19/EPCG-I	0430003348 dated 18.01.2006	Request for condonation of delay in installation of capital goods	The Committee deliberated upon the case and decided to **defer** it with the direction to call for a copy of the installation certificate from the party.
25.	M/s. Pritul Machines, Panipat 01/37/218/48/AM-19/EPCG-II	3330001681 dated 18.05.2010	Court case-CWP 1213/2018-redemption of EPCG authorization	The case was deferred in the EPCG Committee meeting held on 30.08.2019. The case was again deferred on 10.11.2019 with the direction that RA may call a report from Jurisdictional Custom Authority to see whether Adjudication Order has been passed in the matter or not. The Committee heard the submission made by the representative of the party in personal hearing before it. The Committee noted that there is a Hon'ble High Court Order dated 03.07.2019 directing the DGFT to complete the redemption proceedings in respect of EPCG Authorisation No. 3330001681 dated

				18.05.2010 issued to the petitioner within three months. The Committee also noted that RA, vide email dated 19.08.2019, has requested for guidance on the following two points: (i) From the submitted documents it has been observed that firm has made third party exports to fulfil the specific EO. Whereas in the condition sheet, export item indicated was 'Bakery Machines' ITC 84381010 and the firm has made export of worth USD 176465 under the above ITC HS that too with the description as 'Bakery Equipment'. And rest of the exports worth USD 283758 have been made under the ITC HS and description that does not match with condition sheet. (ii) Originally the Invoices and Agreement (of Third Party exports as required under Para 5.10) submitted by the Party did not contain the EPCG license no. The party has submitted a revised invoice duly incorporating the License No. on it stating that amendment in invoice is duly allowed in GST law. Regarding mentioning the EPCG license no. on agreement, they submitted that they have been issued only one EPCG license from DGFT till date. As no other EPCG license is issued to them, mentioning of EPCG license on agreement may be condoned. The Committee deliberated upon the case and decided that it is not a case of any relaxation of the provision of the policy and/or procedure but of clarification sought by the RA for regularizing the case. The Committee, therefore, decided to remand the case back to the RA with direction that if the ITC HS Code of 'Bakery Equipment'and ‘Bakery Machines' is the same, it may be accepted but where the ITC HS Code and description of export product do not match with what has been endorsed on the Authorisation, such exports cannot be accepted. The Committee also decided that the other issue that originally the Invoices and Agreement (of Third Party exports) as required under Para 5.10 of HBP submitted by the Party did not contain the EPCG license no. and that the party has submitted a revised invoice duly incorporating the License No. on it stating that amendment in invoice is duly allowed in GST law, is purely a procedure matter for regularizing/redeeming a case which the RA

				should handle at its level as per the applicable policy.
26.	M/s. Precision Bearings Pvt Ltd, Mumbai 01/36/218/266/AM-20/EPCG	i.0830007059 dated 11.03.2015 ii.0830006529 dated 21.08.2014 iii.0830007529 dated 15.09.2015	Request for waiver of shortfall in annual average EO in respect of EPCG authorizations.	The request of the party is for waiver of shortfall in annual average EO in respect of EPCG authorizations. The party has stated that they could not complete Annual Average Export Obligationdue to a recession in the international market and the increase in the number of international suppliers which made a huge difference in their exports. For these reasons, a drastic decrease in demand was a big obstacle in maintaining the stipulated Annual Average Export Obligation. As their exports against specific export obligation was concluded in the 4th year from the date of issue of authorization they had to maintain Average Export Performance for 4 years. During these periods they could not maintain AEP. Therefore, they could not keep the momentum and the level of exports they contributed in the earlier periods. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
27.	M/s.Finproject India Pvt. Ltd, Jaipur 01/36/218/384/AM-14/EPCG-I	i.1330003044 dated 05.10.2011 ii.1330003046 dated 14.06.2011	Request for amendment of place of installation in respect of EPCG authorization	The party has stated that they have been issued subject EPCG Authorizations for import of capital goods for installation in their rental premises i.e. F-1292, 3rd Phase RIICO industrial area, Sitapura, Jaipur. Later on they shifted machines to SP-1013 RIICO industrial area, Sitapura, Jaipur which they have already informed to RA, Jaipur. The Committee deliberated upon the case and decided to **defer** it with the direction to call a report from RA.
28.	M/s. Varroc Engineering Limited, Aurangabad 01/36/218/216/AM-20/EPCG	0330032172 dated 20.03.2012	Request for condonation of delay in payment of excess duty saved amount.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month butwithin two years of the excess import taking place,

				subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/-, and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisation. **This has the approval of DG.**
29.	M/s.TTK Prestige Limited, Bangalore 01/36/218/48/ AM-20/EPCG	i.0330018954 dated 04.02.2008 ii.0330019632 dated 28.03.2008 iii.0330019983 dated 12.05.2008, iv.0330020178 dated 03.06.2008 v.0330020357 dated 13.06.2008, vi.0330020533 dated 02.07.2008 vii.0330020655 dated 11.07.2008 viii.0330021200 dated 05.09.2008 ix. 0330021267 dated 11.09.2008	Request for counting of exports made from a different plant towards fulfillment of EO against 'Drawback Shipping Bills'	The request of the party is for counting of exports made from a different plant towards fulfilment of EO against 'Drawback shipping Bills' in respect of the 09 EPCG authorisations. The Committee noted that the party has stated that: (i) M/s. Triveni Bialetti Industries Private Limited (TBI), a subsidiary of Bialetti Industries S.P.A, had set-up a factory in 2007-08 at Thane, Maharashtra. TBI had obtained EPCG licenses in 2008 to import plant and machinery for manufacture and export of aluminium and stainless steel cookware, kitchen tools etc. to the European market. The imported machinery was installed in the said factory in 2008. (ii) However, due to due to business exigency, TBI filed a Company Scheme Petition No. 307/2014 with the Hon'ble Bombay High Court for demerger of their kitchen appliances division along-with its assets, liabilities, and licenses (including EPCG licenses) and vesting of the same in TTK Prestige Ltd. from 01.04.2012. (iii) TTK's scheme petition (No. 333 of 2013) as a transferee was sanctioned by the Hon'ble Madras High Court vide Order dated 13.12.2013, with the vesting date being 01.04.2012 and effected on 17.03.2017 only after the NCLT's Order dated 08.03.2017 was made available.

				(iv) As per the Hon'ble High Court Order and the Scheme of demerger, the Kitchen Appliances Division with all assets and liabilities, including the EPCG licenses issued to TBI stand transferred to TTK Prestige Ltd. with the vesting date being 01.04.2012. (v) Subsequently, TTK made an application dated 10.05.2017 with the RA, Mumbai for endorsement of TTK as transferee on the EPCG licenses and endorsement to include CTH 73239310, 73239390, 73239490, 76151011, 76151021 and 76151029 which are the correct CTH under which the description of goods mentioned in the Condition Sheet are covered. (vi) RA, Mumbai vide letter dated 27.07.2018 clarified that export products falling under the CTH 73239310, 73239390, 73239490, 76151011, 76151021 and 76151029 already form part of the export items covered under the condition sheet and, therefore, no special endorsement is required. (vii) RA, Mumbai has also incorporated the changes in License sheet and endorsed the 9 licenses in TTK's name. The RA, Mumbai has also revised the export obligation and enhanced the EOP from 8 to 10 years. The Committee, therefore, decided that based on the above facts, and particularly owing to the action taken by the RA, Mumbai as outlined at points (vi) and (vii) above, RA, Mumbai may **consider** the request of the party for counting of exports made from a different plant towards fulfillment of EO against 'Drawback Shipping Bills' to meet the export obligation in respect of 09 EPCG authorisations, subject to the conditions laid down in the FTP including the conditions that (i) CA certificate be obtained from the party that in cases where the Shipping Bills do not contain EPCG Authorization Number and Date, an Affidavit from the authorization holder has been obtained that the exports accounted for fulfillment

				of specific EO against the subject EPCG authorizations have not been/shall not be taken into account for fulfillment of either specific or average EO of any other EPCG authorization, (ii) CA certificate be obtained from the party that the shipping bills mentioned in the Affidavit are not Third party shipping Bills/Free Shipping Bills, and (iii) The average Export Obligation of M/s. Triveni Bialetti Industries Private Limited imposed shall also be maintained by TTK company including their own annual average export.
30.	M/s. Ultimate Flexipack Ltd, Delhi 01/36/218/271 /AM-20/EPCG	0530156548 dated 21.09.2011	Request for condonation of delay in payment of excess utilization fee.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has beenutilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additionalfee to cover excess imports effected, in terms of duty saved amount, even beyond one month butwithin two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisation. **This has the approval of DG.**
31.	M/s. Skylark proteins Pvt Ltd., Haryana 01/60/162/602 /AM-		Permission to import SILOs machinery under 0% EPCG	The Committee deliberated upon the case and decided to **defer** it for examination on file.

	20/PRC/EPCG		Scheme.	
32.	M/s. Reliance Industries Limited., Mumbai 01/37/218/27/AM-19/EPCG-II	i.330040284 dated 25.11.2014 ii.330040506 dated 18.12.2014 iii.330044120 dated 02.04.2016	Request for extension in installation period for EPCG licenses-delay in project completion.	The Committee observed that in the EPCG Committee meeting heldon 05.06.2018 extension in installation of capital goods in respect of the 12 EPCG authorisations was allowed till 31.12.2019. The Committee took into account the submission of the party that out of the 12 licences they have successfully installed all capital goods imported under 9 EPCG licences. They have imported capital goods worth Rs. 44.53Crs under the remaining 3 licences and successfully installed goods worth Rs. 41.35Crs and expect to install the balance goods worth Rs. 3.17 Crs by September, 2020. Hence they request to extend the installation period till 30.09.2020 as apart from these 4 items rest all items imported under these 3 EPCG licences have already been installed. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow extension in period of installation of capital goods up to 30.09.2020, subject to payment of composition fee of Rs. 5000/- against each authorization and submission of installation certificate. **This has the approval of DG.**
33.	M/s. S.G. Print-N-Pack Industries, Jharkhand 01/36/218/274/AM-17/EPCG-II	3130000134 dated 02.12.2011	Request for second extension of block-wise EOP.	The party has requested for second extension in EOP in respect of zero duty EPCG authorisation issued on 02.12.2011. The reasons mentioned for non-fulfillment of EO in the EOP are computerization and general recession. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
34.	M/s. Kiran Knitwears, Ludhiana 01/36/218/209/AM-19/EPCG-I	3030014390 dated 21.07.2015	Request for regularization of block wise EO extension and condonation of delay in payment of excess utilization	The party has requested for permission for block-wise EO extension and to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that the request for block wise extension is covered under the provisions of DGFT Public Notice No. 35/2015-20 dated 25.10.2017 read with the provisions of Public Notice No. 55/2015-20 dated 03.01.2020.

			fee in respect of EPCG authorization .	The Committee noted that Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/-, and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisation. The request for extension in EOP may be examined by RA on merit in terms of provisions of DGFT Public Notices No. 35/2015-20 dated 25.10.2017 read with the provisions of Public Notice no. 55/2015-20 dated 03.01.2020. **This has the approval of DG.**
35.	M/s. M.K. Aggarwal Hosiery Pvt Ltd, Ludhiana 01/36/218/267 /AM-20/EPCG-I	i.3030016005 dated 07.09.2016 ii.3030015872 dated 02.08.2016 iii.3030013410 dated 29.012.2014	Condonation for delay in installation of capital goods and delay in payment of excess duty utilization fee.	The party has requested for condonation of delay in installation of capital goods and to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that the party has stated that due to oversight and by mistake, they could not submit the installation certificate to RA in time. The Committee also noted that Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.

				The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for (i) condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per authorization, and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisation and (ii) condonation of procedural lapse of delay of submission of installation certificate subject to payment of composition fee of Rs. 5000/- per authorization and also subject to the condition that RA to verify that no ECA/DRI/Customs action is pending. **This has the approval of DG.**
36.	M/s. Trident Limited.,Ludhiana 01/36/218/242/AM-20/EPCG	i.3030012803 dated 11.07.2014 ii.3030013872 dated 30.03.2015 iii.3030014223 dated 16.06.2015 iv.3030015022 dated 28.12.2015 v.3030015033 dated 30.12.2015 vi.3030015391 dated 29.03.2016	Request for condonation of delay in payment of fee for excess utilization.	The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additionalfee to cover excess imports effected, in terms of duty saved amount, even beyond one month butwithin two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per authorization, and to the condition that the excess utilization is not more than 10% of Duty Saved mentioned in the subject EPCG authorisation.

				This has the approval of DG.

DGFT = Directorate General of Foreign Trade, DG = Director General, FTP = Foreign Trade Policy, HBPv1 = Handbook of Procedure Vol. I, EO = Export Obligation, EODC = Export Obligation Discharge Certificate, EOP = Export Obligation Period, B.O.E.=Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer-Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate.