MINUTES OF EPCG COMMITTEE MEETING HELD UNDER THE CHAIRMANSHIP OF SHRI J.V. PATIL, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 14:30 Hours ON 18.04.2018.

Following officers attended the meeting:

a. Shri S.S. Ahuja, OSD, Department of Revenue
b. Shri Rajbir Sharma, Joint Director General of Foreign Trade, DGFT
c. Shri Randheep Thakur, Deputy Director General of Foreign Trade, DGFT

II. Minutes of the last Meeting held on 20.02.2018 were confirmed.

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

Sl	Firm's Name and Numbers	EPCG Authorisation No.	Subject	Decision
1.	M/s Kartar Agro Industries Pvt Ltd, Ludhiana 01/36/218/306/AM-18/EPCG-I	3030008925 dated 08.11.2011	Condonation of procedural lapse of mentioning wrong authorization number on two shipping bills	The Committee noted the submission of the party that due to procedural lapse they have mentioned EPCG authorisation No.3030005839 dated 09.10.2009 in Shipping bill No.3999248 dated 22.07.2014 and EPCG authorisation No.3030005839 dated 09.10.2009 is mentioned in shipping bill No.4240942 dated 04.08.2014. They have stated that these shipping bills have not been utilised for the Authorisation number mentioned in the shipping bills. 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 wrong mentioning of EPCG authorization number and date on shipping bills No.3999248 dated 22.07.2014 and No.4240942 dated 04.08.2014, subject to the condition that there is nexus between capital goods imported and export product and payment of a composition fee of Rs.200/- per Shipping Bill. RA has also to ensure that there is no double counting of exports & there is no free shipping bill.
2.	M/s Mercury Fabrics Pvt Ltd, New Delhi 01/36/218/203/AM-18/EPCG-I	0530144112 dated 16.07.2007	Regularization of EO by export of alternate products in respect of EPCG authorization No.0530144112 dated 16.07.2007	The Committee noted that the export product as per the EPCG authorisation is "Readymade Garments". The party has manufactured and exported knitted fabrics which is mentioned in their RCMC and IEM. The Committee observed that the RA can examine and consider the request as per the nexus between capital goods and export product subject to the condition that the party would maintain average export obligation , as may be re-fixed by RA as per policy.
3.	M/s Kallam Spinning Mills Ltd, Guntur 01/36/218/295/AM-18/EPCG-I	0930007667 dated 16.11.2011	Request to set off the shortfall in average EO during some years, by excess exports made during the subsequent years	The Committee noted the party's submission that there is a shortfall in fulfilment of annual average EO in one year which has been offset by excess exports in other years. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow c**ondonation from maintenance of Annual Average EO in one year as the firm has covered the shortfall through excess exports in Average EO during other years.
4.	M/s Sharman Knit Fab, Ludhiana 01/37/218/345/AM-18/EPCG-II	030011214 dated 19.06.2013 3030009662 dated 06.05.2012	i. Regularization for shifting of capital goods imported under EPCG and ii. Condonation in delay of submission of installation certificate. iii. Block wise extension in EOP	The Committee noted that capital goods were imported vide BOE dated 25.07.2012 and took more than four years for installation on 20.06.2017. The Committee, deliberated upon the case and decided to **defer** the case and call for clarification from the party as to why there is a delay of more than 4 years in installation of capital goods.
5.	M/s Gupta Electrical Industries, Bangalore 01/36/218/278/AM-18/EPCG-I	0730004619 dated 22.09.2006 0730005352 dated 09.07.2007	i. Condonation of procedural lapse of not mentioning EPCG authorization number in the third party shipping bills for fulfilment of EO.	The Committee noted the submission of the party that due to procedural lapse their third party exporter M/s. SS Engineers did not endorse EPCG authorisation Number and date on third party shipping bills. The Committee deliberated upon the case and decided **defer** the case with direction to call for verification report from DoR.

			ii. Condonation for getting installation certificate from central excise authority.	
6.	M/s Tata Motors Limited, New Delhi 01/37/218/255/AM-18/EPCG-II	0530160623 dated 28.03.2013	Request for condonation of delay in installation of capital goods beyond 18 months.	The Committee noted the submission of the party that there was delay in obtaining installation certificate beyond 18 months due to technical reasons of proving of productivity and reliability of capital goods. The Committee, therefore, decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** delay in installation of capital goods beyond 18 months subject to payment of composition fee of Rs.5000/- against authorisation
7.	M/s Kirat Plastics Pvt Ltd, Gurgaon 01/36/218/281/AM-18/EPCG-I	0530135473 dated 31.12.2003	i. Permission for condonation of delay in submission of installation certificate ii. acceptance of installation certificate from chartered engineer instead of central excise.	The Committee noted that the capital goods have been imported vide BOE dated 28.01.2004 and were installed on 10.04.2004. They have approached Jurisdictional Excise Authority for issuance of installation certificate which is not received till now. The Committee deliberated upon the case and decided to **defer** the case with the direction to call a verification report from DoR.
8.	M/s RSWM Limited, Bagalur 01/37/218/344/AM-17/EPCG-II	0430005590 dated 05.12.2007 0430005591 dated 05.12.2007 0430005774 dated 05.12.2008 0430005930 dated 11.03.2008 0430005939 dated 12.03.2008 0430006044 dated 11.04.2008 0430006506 dated 14.08.2008 0430006576 dated 25.08.2008 0430006640 dated 17.09.2008 0430006778 dated 23.10.2008 0430007055 dated 19.01.2009 0430006273 dated 17.06.2008 0430007746 dated 12.10.2009	Condonation of procedure lapse of mentioning of wrong EPCG authorization numbers in shipping bills.	The Committee noted the submission of the party that due to procedural lapse they incorrectly mentioned EPCG authorisation No.0430005669 dated 07.01.2008 on 50 shipping bills and No.0430006298 dated 19.06.2008 on other 165 shipping bills. The Committee further noted that asper the firms submission they have considered only 14 nos. of shipping bills for EPCG authorisation No.0430005669 dated 07.01.2008 and 35 number of shipping bills for EPCG authorisation No.0430006298 dated 19.06.2008. The remaining of the 165 shipping bills are meant for discharge of EO in respect of 13 EPCG authorisations. 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 wrong mentioning the EPCG authorization number and date on 165 number of shipping bills against 13 EPCG subject to the condition that there is no double counting of exports & there is no free shipping bill and payment of a composition fee of Rs.200/- per Shipping Bill.
9.	M/s Sharman Knitwears, Ludhiana 01/37/218/346/AM-18/EPCG-II	3030013863 dated 30.03.2015	i. Regularization for shifting of capital goods imported under EPCG. ii. Condonation in delay of submission of installation certificate.	The Committee noted that the capital goods have been installed as per original address mentioned in EPCG authorisation but have been shifted without prior permission of concerned RA. The Committee, deliberated upon the case and decided **defer** the case to call for verification report from DoR.
10.	M/s Shevaroys Textiles Pvt Ltd, Salem	3230010099 dated 26.06.2007 3230010344	Review of decision of EPCG Committee taken in the meeting	The Committee observed the request of the party for second extension in EOP has been accepted in its meeting held on 04.10.2017 in terms of para 5.11(b) of HBP 2009-14 which required payment of 50% custom duty by

	01/37/218/156/AM-18/EPCG-II	dated 01.08.2007 3230010376 dated 06.08.2007	held on 04.10.2017 and waiver of 50% custom duty required to be paid in terms of para 5.11(b) of HBP 2004-09.	the EPCG authorisation holder. The Committee deliberated upon the case and decided to **reject** the request of the party as there is no provision for waiver of custom duty on the ground mentioned by the party.
11.	M/s Grand Windsor Resorts Ltd, Jalandhar 01/36/218/296/AM-14/EPCG-I	0530139043 dated 08.07.2005 0530141625 dated 28.07.2006 0530145630 dated 18.02.2008 0530145673 dated 22.02.2008 0530145927 dated 03.04.2008 0530148471 dated 23.02.2009 0530148472 dated 23.02.2009 0530148533 dated 04.03.2009 0530149365 dated 10.07.2009 0530149729 dated 26.08.2009	Clarification on consideration of payment received in INR in respect of EPCG authorizations issued to M/s Grand Winsor resorts Ltd.	The Committee observed that the request of the party for re-fixation of average EO in terms of Para 5.7.4 of HBP 2009-14 was examined in EPCG Committee meetings held on 17.12.2014, 17.04.2015 and 26.09.2016. In the meeting held on 30.01.2017 the EPCG Committee allowed re-fixation of average EO in terms of Para 5.7.4 of HBP 2009-14. However, the redemption of the authorizations shall be allowed only after the completion of adjudication by Customs. CLA, vide letter dated 12.01.2018 has forwarded a copy of Order dated 23.08.2017 passed by Principal Commissioner of Customs(Import) dropping the demand of duty and penalty on the firm as proposed in the impugned SCN. The Committee deliberated upon the case and decided to **defer** the case with the direction to call for comments from DoR.
12.	M/s Baco Metallic Industries , New Delhi 01/36/218/145/AM-18/EPCG-I	0530162338 dated 14.02.2014	Regularization of shifting of capital goods imported under EPCG authorization No. 0530162338 dated 14.02.2014	The Committee took into account the submission of the party that they have imported tht capital goods and installed the same at their rented unit located at D-247/17, Sector-63, Noida but due to unforeseen electricity, labour problems and shortage of space they had to shift their capital goods to their other location i.e.J-39, Sector-63, Noida. The new location is mentioned in IEC and RCMC of the party. The Committee, deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** the shifting of capital goods from at D-247/17, Sector-63, Noida to new location at J-39, Sector-63, Noida, subject to payment of composition fee of Rs.5000/- and that the said address is in the IEC of the firm and also subject to submission of fresh installation certificate.
13.	M/s Mantharagiri Textiles,Coimbatore 18/119/AM-17/PC-V	3230008440 dated 24.11.2006 3230008650 dated 19.12.2006	Condonation of procedural lapse for not mentioning EPCG authorization. number and name in third party shipping bills in respect of EPCG authorization no. 3230008440 dated 24.11.2006 and 3230008650 dated 19.12.2006.	The Committee noted that the subject third party shipping bills do not have EPCG authorisation number and name of the EPCG authorisation holder. The Committee deliberated upon the case and decided to **reject** the case as free shipping bills are not allowed under EPCG Scheme.
14.	M/s N.R.U. Spinning Mills Limited, Salem 01/37/218/155/AM-18/EPCG-II	3230009954 dated 07.06.2007 3230009208 dated 01.03.2007	Review of decision taken in the EPCG Committee meeting held on 04.10.2017 and for waiver of payment of 50% customs duty for second extension in EOP.	The Committee observed the request of the party for second extension in EOP has been accepted in its meeting held on 04.10.2017 in terms of para 5.11(b) of HBP 2009-14 which required payment of 50% custom duty by the EPCG authorisation holder. The Committee deliberated upon the case and decided to **reject** the request of the party as there is no provision for waiver of custom duty on the ground mentioned by the party.

15.	M/s Narinder Engg. Works, Chandigarh 01/37/218/332/AM-18/EPCG-II	2230000346 dated 13.07.2006	Request for consideration of exports made through third party.	The Committee noted the submission of the party that due to lack of knowledge of provisions the license numbers mentioned on shipping bill in description instead of specified space. The Committee deliberated upon the case and decided to refer the case to RA as this is a minor procedural lapse of mentioning Authorisation number at wrong place in shipping bills and can be considered under Policy Circular No.7/2002 dated 11.07.2002.
16.	M/s Rotomotive Powerdrives India Ltd, Gujarat 01/37/218/365/AM-18/EPCG-II	3430000964 dated 11.12.2006	Permission for shifting of capital goods from one unit to another unit.	The Committee noted that the capital goods have been installed at the location mentioned in EPCG authorisation at 2102/4, Vithal Udyognagar, Near Anand, Gujarat and shifted at new address at R.S No.223, 224, 244/2+3, 244/4, Nr. Meghva Gana Sim, Gana –Borsad Road, AT. & PO Napa Talpad, Taluka Borsad, Anand without obtaining prior permission from RA. The Committee, deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** the shifting of capital goods from 2102/4, Vithal Udyog Nagar, Near Anand, Gujarat to new location at R.S No.223, 224, 244/2+3, 244/4, Nr. Meghva Gana Sim, Gana –Borsad Road, AT. & PO **Napa Talpad, Taluka Borsad, Anand,** subject to payment of composition fee of Rs. 5000/- and that the said address is in the IEC of the firm and also subject to submission of fresh installation certificate.
17.	M/s Amara Raja Batteries Limited, Chennai 01/36/218/84/AM-18/EPCG-I	0430011966 dated 11.12.2012	Regularization of shifting of capital goods imported under EPCG scheme.	The Committee noted that the capital goods have been imported for installation at Karakambadi, Tirupati, Renigunta, Chittor. Out of the capital goods imported item No.2 i.e. 'Mold for UPS 65AH, 40AH"- 2 sets are installed at another factory i.e. Amara Raja Batteries Ltd, Unit-II, Nunegundla Palli, Bangarupalem Mandal, Chittor. The Committee observed that this request does not require any approval of the EPCG Committee. RA may consider the request based on the explanation given by the firm on 22.05.2017 and fresh installation certificate submitted by the firm.
18.	M/s Shahi Exports Pvt Ltd, New Delhi 01/37/218/330/AM-18/EPCG-II	0730012766 dated 09.10.2013	Condonation of non-maintenance of Annual Average EO for the year AM-14	The Committee noted the party's submission that there is a shortfall in fulfilment of annual average EO in one year which has been offset by excess exports in other year. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow c**ondonation from maintenance of Annual Average EO as the firm has covered the shortfall through excess exports in Average EO during other year.
19.	M/s Chopra Fashions, Ludhiana 01/36/218/142/AM-18/EPCG-I	3030012083 dated 14.02.2014	Regularization of shifting of capital goods imported under EPCG scheme.	The Committee took into account the submission of the party that due to paucity of space they shifted the machine number 1 (i.e. New brand computerised chenille embroidery 612 (400x800x1200) 6 needle 12 heads without trimmer w/o wooden case with accessories) mentioned in import item list from B-XXXII-E-10/7616, Khajoor Colony, Bahadur Ke Road, Ludhiana to another premises situated at **6885/3, Opp. Anil Garments, Bahadurkee Road, Ludhiana** and got the fresh installation certificate at new premises which is also mentioned in their IEC, RCMC and Udyog Aadhar. The Committee, deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** the shifting of capital goods from B-XXXII-E-10/7616, Khajoor Colony, Bahadur Ke Road, Ludhiana to new location at **6885/3, Opp. Anil Garments, Bahadureke Road, Ludhiana,** subject to submission of new installation certificate, verification report from Central Excise and payment of composition fee of Rs.5000/- .
20.	M/s Ditti Creations, Ludhiana 01/36/218/282/AM-18/EPCG-I	3030014927 dated 27.11.2015	Regularisation of shifting of capital goods.	The Committee took into account the submission of the party that have obtained the subject EPCG authorization for installation of capital goods at their factory GALI No.1, Guru Vihar, Rahon Road, Ludhiana-141008, but due to shortage of space, they have shifted the machines to new unit at E-34-39/47,

				Jwandh Vihar, Street No.6, Sandhu Nagar, Ludhiana-141001. The Committee, deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** the shifting of capital goods from GALI No.1, Guru Vihar, Rahon Road, Ludhiana-141008 to new **location at E-34-39/47, Jwandh Vihar, Street No.6, Sandhu Nagar, Ludhiana-141001**, subject to submission of new installation certificate, verification report from Central Excise and payment of composition fee of Rs.5000/- .
21.	M/s Hamex Fuel Cell Pvt Ltd., Pune 01/36/218/14/AM-18/EPCG-I	3130005295 dated 26.11.2010	Condonation of procedural lapse of non-mentioning the EPCG authorization number and date on shipping bills.	The Committee noted the submission of the party that due to procedural lapse non-mentioning of EPCG authorisation number on shipping bills. The Committee deliberated upon the case and observed that the request can be considered by RA, in terms of Policy Circular No.7/2002 dated 11.07.2002, as it does not require EPCG Committee approval.
22.	M/s Shri Jagannath Steels & power Ltd, Keonjhar 01/37/218/166/AM-18/EPCG-II	2330001011 dated 05.06.2014	Condonation of delay in submission of installation certificate.	The Committee noted that the installation of capital goods is completed after 3 years from the date of import and DRI has initiated an enquiry against the party. In this connection DoR was requested to furnish status of DRI enquiry against the party. In reply DoR, vide letter dated 02.01.2018 forwarded a letter of DRI, Delhi in which the DRI has mentioned that the request of the importer seeking condonation of delay in installation after more than 3 years of import of the goods and after initiation of investigations by the DRI does not merit consideration at this juncture. The Committee, deliberated upon the case and decided to **defer** the case for seeking comments from DoR.
23.	M/s Case Cold Roll Forming Limited, Gurgaon 01/36/218/71/AM-18/EPCG-II	0530143006 dated 12.03.2007 0530143259 dated 12.03.2007	i. Consideration of deemed exports where EPCG authorization number could not be mentioned on supply invoices to project authority under category 8.2(d) of FTP from 5.6.2012 to 31.03.2015., and ii. Consideration of fulfilment of EO by similar export products manufactured in their own unit.	The Committee observed that the case was placed in the EPCG committee meeting held on 20.02.2018. The case was **deferred** with the direction to call the representative of the party for PH. The representative of the party came up for Personal Hearing and presented the case before the Committee. The Committee deliberated upon the case and decided to **defer** it with the direction to call further clarification from the party on the following: i. What is the item mentioned in the License. ii. Nexus between capital goods imported and export item. iii. Declaration that they obtained only three licenses. iv. When was the machine imported and installed. v. What was the utilisation of the machines.
24.	M/s Tata Steel Ltd, Kolkata 01/36/218/379/AM-17/EPCG-II	0230010375 dated 10.06.2015	Extension of time for submission of installation Certificate in respect of EPCG authorization No. 0230010375 dated 10.06.2015	The Committee noted the submission of the party that the installation of capital goods could not be completed in the stipulated time due to the fact that part of the equipment was found defective which will take time to repair. The Committee, therefore, decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** further extension in time for submission of installation certificate upto 30th September, 2018 subject to payment of composition fee of Rs.5000/- against authorisation.
25.	M/s Tata Steel Ltd, Kolkata 01/36/218/313/AM-17/EPCG-II	0230010376 dated 10.06.2015 0230010378 dated 10.06.2015	Extension of time for submission of installation certificate in respect of EPCG Authorization No. 0230010376 dated 10.06.2015 and No. 0230010378 dated 10.06.2015	The Committee noted the submission of the party that the installation of capital goods i.e. energy dispersive spectrometer which enhances the capability of Scanning Electron Microscope (SEM) could not be completed in the stipulated time because the SEM which was supposed to be installed before installation of the capital goods imported got damaged due to water ingress. The Committee, therefore, decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** extension in time for submission of installation certificate upto 30th September, 2018 subject to

				payment of composition fee of Rs.5000/- against each authorisation.
26.	M/s Eagle Press, Chennai, 01/36/218/49/AM-16/EPCG-I	0430002671 dated 20.05.2005	i. Re-fixation of annual average Export Obligation. ii. Acceptance of installation certificate issued by Chartered Engineer instead of Central Excise.	The Committee observed that the request of the party for re-fixation of annual average EO and acceptance of installation certificate issued by Chartered Engineer instead of Central Excise was placed before the EPCG Committee meeting held on 22.02.2017, wherein it was decided to advise the party to approach RA, Chennai who shall examine the matter in terms of Para 5.7.4 of HBP 2004-09 (RE: 2005). Further, in respect of party's request for acceptance of installation certificate issued by Chartered Engineer instead of Central Excise, the matter was **deferred** as the representative of DoR stated that they will obtain a report from the concerned Jurisdictional Central Excise authority with respect to installation of the capital goods. The Committee noted that DoR vide OM dated 31.01.2018 has furnished a copy of the letter dated 23.11.2017 received from Office of the Assistant Commissioner of Central Goods and Service Tax, Chennai which gives a list of capital goods to be installed and still physically available in the factory premises of M/s. Eagle Press. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow acceptance of Installation Certificate from Chartered Engineer instead of Central Excise and with direction to share the verification report with RA, subject to payment of composition fee of Rs.5000/- against authorisation.
27.	M/s Tata Steel Ltd, Kolkata 01/36/218/287/AM-17/EPCG-II	0230009744 dated 01.09.2014	Extension in time for submission of installation Certificate in respect of EPCG authorization No. 0230009744 dated 01.09.2014	The Committee noted the submission of the party that the installation of capital goods was completed on October, 2014 but due to unavoidable circumstance s they were unable to approach Central Excise for issuance of installation certificate. The Committee, therefore, decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** extension in time for submission of submission of installation certificate upto 30th September, 2018 subject to payment of composition fee of Rs.5000/- against authorisation.
28.	M/s Recipharm Pharmaservices Pvt Ltd., Bangalore 01/36/218/05/AM-18/EPCG-II	0730015570 dated 16.06.2016 0730015568 dated 16.06.2016 0730015567 dated 16.06.2016 0730015604 dated 26.06.2016 0730015750 dated 22.08.2016	Change of name of M/s.Kemwell Biopharma Pvt Ltd., to M/s. Recipharm Pharmaservices Pvt Ltd	The Committee notes that the Zero Duty EPCG Authorizations have been obtained in the name of M/s. Kemwell Biopharma Pvt. Ltd., against which was conducting its operations under two business divisions, namely the Pharmaceutical Division and Biopharma Division and due to business exigency they decided to demerge the Pharmaceutical Division in to a separate entity and the demerger was started by finalization of the composite scheme of arrangement duly approved by the Hon'ble High Court of Karnataka under the Provisions of Companies Act, 1956. Based on the High Court Order dated 19.08.2016, the demerged Pharmaceutical division transferred from M/s. Kemwell Biopharma Pvt. Ltd, to M/s. Recipharm Pharmaservices Pvt. Ltd., (Formerly known as M/s. Dagny Pharma Pvt. Ltd). The Committee further noted that consequent to demerger effective from 01.01.2017, all business transactions of Pharma Division is being carrying out in the name of M/s. Recipharm Pharmaservices Pvt. Ltd., against the **IEC No. 0716925125.** The change of name has also been incorporated in IEC certificate, IECM, Drug License and Central Excise Registration certificates. The Committee, therefore, observed that based on the Hon'ble High Court Order RA may consider the request of the party for transfer of business of M/s.Kemwell Biopharma Pvt Ltd., to M/s. Recipharm Pharmaservices Pvt Ltd to fulfil export obligation in respect of all EPCG authorisations issued from 16.06.2016 to 22.08.2016, subject to condition that the average Export Obligationimposed shall be maintained by the transferee company. The transferee company, however, shall furnish fresh BG/LUT to the Customs authorities.
29.	M/s Jindal Poly	0530145218	Condonation of	The Committee observed that the request of the party

	Films Ltd, New Delhi 01/36/218/140/AM-17/EPCG-I	dated 19.12.2007	Procedural lapse for mentioning wrong EPCG authorization number in the shipping bills.	was placed before the EPCG Committee meeting held on 19.07.2017 wherein it was decided to **defer** it. Thereafter, the case was again placed before the EPCG Committee meeting held on 25.08.2017 and decided to **defer** it with directions that CLA, New Delhi may examine the case and furnish their comments / report to EPCG Committee. In response CLA, New Delhi vide e-mail dated 03.10.2017 has furnished their report as under. The case was again placed in the EPCG Committee meeting held on 06.12.2017 and the case was again deferred with the direction to call further clarification form CLA, Delhi. CLA, Delhi vide letter dated 09.03.2018 has stated that on request by them the firm has randomly submitted some copy of Shipping bills which mentioned different EPCG Authorisation No. on it, as per Statement of fulfilment of Specific Export Obligation. 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 wrong mentioning the EPCG authorization number and date on shipping bills against EPCG authorisation, subject to the condition that there is no double counting of exports & there is no free shipping bill and payment of a composition fee of Rs.200/- per Shipping Bill.
30.	M/s Kineco Limited, Goa. 01/36/218/159/AM-17/EPCG-I	1730001073 dated 29.10.2010	Transfer of EPCG authorization from M/s Kineco Limited to M/s Kineco Kaman Composited India Pvt Ltd. on account of slump sale basis.	The Committee observed that the case was first placed in the EPCG Committee meeting held on 06.12.2017 wherein it was decided to **defer** it to call representative of the party for PH. The representative of the party came up for PH and presented the case before the Committee. The Committee noted that the subject authorization has been issued in the name of M/s.Kineco Limited and capital goods imported under the EPCG authorisation were installed at their factory at 60, Pilerne Industrial Estate, Pilerne, Bardez, Goa. M/s. Kineco Limited entered into Joint venture with M/s Kaman Aerospace Group Inc, USA on 20th September, 2012 under the name M/s Kineco Kaman Composites India Pvt. Ltd on as is where is basis i.e along with all the Assets, Machinery procured and installed in the factory premises. The installation address mentioned in the EPCG authorisation has been incorporated in the IEC, ROC and Central Excise Registration Certificate of M/s. Kineco Kaman Composite India Pvt Limited. M/s Kineco Kaman Composite India Pvt Ltd. has given an undertaking to fulfil the export obligation and any other obligation arising at the time of closure of authorization. M/s. Kineco Limited applied for transfer of EPCG authorization with the RA, Panjim, Goa, but the request was rejected by RA stating that as per FTP there is no provisions for transfer of EPCG authorization from one company to joint venture company. The Committee, therefore, observed that based on the Business Transfer Agreement between the two companies, ROC and Excise Registration Certificate issued in the name of M/s. Kineco Kaman Composites India Pvt. Ltd , RA may consider request for transfer of EPCG authorisation in the name of M/s. Kineco Kaman Composites India Pvt Ltd, subject to condition that the average Export Obligation and Specific Export Obligation in respect to subject EPCG authorisation imposed shall be maintained by the transferee company. The transferee company, however, shall furnish fresh BG/LUT to the Customs authorities.
31.	M/s Automotive Ancillary Services (Pvt) Ltd, Chengalpattu. 18/60/AM-18/PC-V	0430004447 dated 19.12.2006	Condonation of delay in submission of installation certificate beyond 18 months.	The Committee noted that the request of the party for issuance of EODC has been pending due to the reason that one of the capital goods had been installed beyond 18 months but within 19 months. The installation certificate has also been submitted beyond 18 months of imports. Hence, the request is not covered under the provisions of

				Public Notice No.37/2015-20 dated 25.10.2017. 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 installation of capital goods subject to payment of composition fee of Rs.5000/-.
32	M/s.Manjeet Hotels Pvt Ltd, Mumbai 01/36/218/364/AM-18/EPCG-I	0330019008 dated 11.02.2008	Request for waiver from fulfilment of average EO and treating specific EO as fulfilled	The Committee noted that the request of the party is for waiver from fulfilment of Average Export Obligation as well as Specific Export Obligation on the ground that their main hospitality business at Chhatrapati Shivaji International Airport(CSIA), Mumbai was closed due to termination of License Agreement with AAI after taking over of CSIA by Mumbai International Airport Private Ltd. The Committee deliberated upon the case and decided to **reject** the request as there is no provision in FTP for waiver of Export Obligation on the ground furnished by the party.
33.	M/s. Vem Technologies Pvt LTd, Hyderabad 01/37/218/AM-18/EPCG-II	0930004079 dated 04.06.2008 930003593 dated 01.11.2007	Condonation for wrong mention of EPCG authorisation in shipping bills	The Committee noted that the party has filed free shipping bills for fulfilment of Export Obligation which are not allowed under EPCG Scheme. The Committee deliberated upon the case and decided to **rejec**t the request as free shipping bills are not allowed under EPCG Scheme.
34.	M/s. Pundrik Textile Mills Pvt Ltd, Ludhiana 01/37/218/44/AM-17/EPCG-II	3030001750 dated 26.05.2006	Counting of alternate product for fulfilment of export obligation/extension of EOP	The Committee deliberated upon the case and decided to **defer** it with the direction to call a report from DoR.

DGFT = Directorate General of Foreign Trade, DG = Director General, FTP = Foreign Trade Policy, HBP v1 = Handbook of Procedure Vol. I, EO = Export Obligation, EODC = Export Obligation Discharge Certificate, EOP =

Export Obligation Period, 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.
