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 04.10.2017.

Following officers attended the meeting:

a. Shri Rajbir Sharma, Joint Director General of Foreign Trade, DGFT
b. Shri S.S. Ahuja, OSD (DBK), Department of Revenue
c. Shri Kumar Rahul, Deputy Director General of Foreign Trade, DGFT

II. Minutes of the last Meeting held on 25.08.2017 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 & A Labels, Gurgaon. 01/36/218/19/AM-16/EPCG-I	0530144476 dated 03.09.2007	i. Extension of block-wise EOP and extension of EOP for 2 years. ii. Regularization of shifting of capital goods.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to absence of export orders and difficulties in securing export orders due to recession and fluctuation of rates of their products in the global market. The party has also furnished a copy of purchase order. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09; and b) extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2004-09, as the party could not apply to RA within the prescribed time period. Third party exports if any shall be subject to conditions prescribed in Para 5.10 (d) of HBP 2015-20 read with Policy Circular No. 3/2015-20 dated 02.09.2015. The Committee also took into account the submission of the party that they have imported the capital goods against the said authorization and installed the same at their rented unit i.e. C-4, DSIDC Packaging Complex, Kirti Nagar, New Delhi. However, they have shifted the capital goods to their own factory premises at 468-469, Phase – V, Udyog Vihar, Gurgaon – 122 016 (Haryana) due to space contraints. Both the addresses of unit are mentioned in their IEC & RCMC. The party has also obtained installation certificate from an independent chartered engineer for new and old address.

				The Committee deliberated upon the case and decided to **regularize** the shifting of capital goods from C-4, DSIDC Packaging Complex, Kirti Nagar, New Delhi to their other unit located at their own factory premises at 468-469, Phase – V, Udyog Vihar, Gurgaon – 122 016 (Haryana) subject to payment of composition fee of Rs. 5000/-. **This has the approval of DG.**
2.	M/s Ask Home Furnishing Pvt. Ltd., New Delhi 01/36/218/18/AM-16/EPCG-I	0530143648 dated 14.05.2007	Second extension of EOP for one year.	The Committee noted that the request of the party for extension of block-wise EOP and extension of EOP for 2 years was placed before the EPCG Committee meeting held on 13.07.2015, wherein Committee granted extension of block-wise EOP and extension of EOP for 2 years i.e. up to 13.05.2017. The Committee observed that the party has applied to this Directorate for second extension of EOP for one year vide their letter dated 17.05.2017 i.e. within the prescribed time period. The Committee deliberated upon the case and decided that party may **approach RA** concerned for extension of EOP as per policy.
3.	M/s Cello Houseware, Mumbai. 01/36/218/99/AM-18/EPCG-I	0330013455 dated 03.10.2006	Extension of block-wise EOP.	The Committee took into account the submission of the party that they could not achieve 50% EO in the first block period due to failure in obtaining export orders. However, they have fulfilled 99.55% EO during the second block period. The Committee noted that the party has fulfilled 99.55% EO during the second block period. 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 of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09. Third party exports if any shall be subject to conditions prescribed in Para 5.10 (d) of HBP 2015-20 read with Policy Circular No. 3/2015-20 dated 02.09.2015. **This has the approval of DG.**
4.	M/s Greaves Cotton Limited, Mumbai 01/36/218/302/AM-17/EPCG-I	0330015206 dated 26.02.2007 0330012403 dated 22.06.2006	Extension of block-wise EOP.	The Committee took into account the submission of the party that they could not fulfil the 50% EO in the first block period. The Committee noted that the party has fulfilled 4.35% specific EO in respect of EPCG authorization No.0330012403 dated 22.06.2007 and Nil against authorization no. 0330015206 dt. 26.02.2007 during the first block period. However, they have fulfilled more than 100% specific EO

				during the second block period in respect of both the authorizations. 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 of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09. **This has the approval of DG.**
5.	M/s India Offset Printers (P) Ltd., New Delhi. 01/36/218/96/AM-18/EPCG-I	0530155717 dated 09.06.2011	Extension of block-wise EOP and extension of EOP for 2 years.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to non-availability of export orders and recession in the global market. The party has furnished a copy of purchase order now. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-14; and b) extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2009-14, as the party could not apply to RA within the prescribed time period. Third party exports if any shall be subject to conditions prescribed in Para 5.10 (d) of HBP 2015-20 read with Policy Circular No. 3/2015-20 dated 02.09.2015. **This has the approval of DG.**
6.	M/s Shriram Pistons & Rings Ltd., Ghaziabad. 01/37/218/97/AM-18/EPCG-II	0530146362 dated 16.06.2008	Acceptance of installation certificate issued by chartered engineer instead of Central Excise Authority.	The Committee noted that the party has fulfilled their entire EO within the 1st block of EOP. The Committee took into account the submission of the party that the all documents related to the EPCG authorization have been destroyed in fire incidence which had taken place in their head office at 23, Kasturba Gandhi Marg, New Delhi at 6.30 AM on 19.11.2012. The Committee deliberated upon the case decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** acceptance of installation certificate issued by chartered engineer instead of central excise

				authority subject to payment of composition fee of Rs.5000/-. This shall be subject to submission of verification certificate from Central Excise Authority that the imported capital goods are physically available in factory/premises of the authorization holder. **This has the approval of DG.**
7.	M/s Sidh Fabrics, Ludhiana. 01/37/218/169/AM-18/EPCG-II	3030011946 dated 07.01.2014	Regularization of shifting of capital goods.	The Committee noted the submission of the party that they have installed the Capital Goods imported under the EPCG authorization at their address i.e. 3879, St. No.12, New Madhopuri, Ludhiana, Punjab-141008. Due to paucity of space, they had to install machinery at their premises 3640, St. No.9, New Madhopuri, Ludhaina-141008. The party has stated that both the addresses are mentioned in IEC and RCMC. The Committee, therefore, decided to **regularize** the shifting of capital goods from 3879, St. No.12, New Madhopuri, Ludhiana. Punjab-141008 to their premises at 3640 St. No.9, New Madhopuri, Ludhaina-141008 subject to payment of composition fee of Rs.5000/-.
8.	M/s Reliance Syntex Pvt. Ltd., Bhilwara. 01/37/218/378/AM-17/EPCG-II	1330002364 dated 27.11.2009 1330002444 dated 28.01.2010 1330002366 dated 27.11.2009	Extension of block-wise EOP and extension of EOP.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to recession in the international market. Presently, they have export orders in hand and are hopeful of completing EO in the extended EOP. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-14; and b) extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2009-14, as the party could not apply to RA within the prescribed time period. Third party exports if any shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No.3/2015-20 dated 02.09.2015. **This has the approval of DG.**
9.	M/s Printwell Offset, Ahmedabad 01/37/218/412/AM-17/EPCG-II	0830004169 dated 29.03.2011	Extension of block –wise EOP and extension of EOP for 2 years.	The Committee noted that the party has fulfilled only 10% EO through third party in the stipulated EOP. Further, the party has not given any justification for not fulfilling the EO in time.

				The Committee deliberated upon the case and decided to **defer** it with direction to seek justification from the party.
10.	M/s Shree Balaji Rice & General Mills, Ferozepur. 01/37/218/173/AM-18/EPCG-II	3030004825 dated 18.12.2008	i. Extension of block-wise EOP and extension of EOP; and ii. Condonation of delay in submission of installation certificate.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to inadvertent procedural lapse of non-mentioning of EPCG Authorization No. in shipping bills for export which were not considered for fulfillment of EO. Presently, they have export orders in hand and hopeful of completing EO in the extended EOP. The Committee noted that the capital goods were imported vide bill of entry dated 10.10.2009 and were installed in stipulated time but there was delay in submission of installation certificate to concerned 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:** a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09; and b) extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2004-09, as the party could not apply to RA within the prescribed time period. c) condonation of delay in submission of installation certificate subject to submission of installation certificate to RA and payment of composition fee of Rs.5000/-. Third party exports if any shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No.3/2015-20 dated 02.09.2015. **This has the approval of DG.**
11.	M/s Mahika Packaging (India) Ltd., Mumbai. 18/173/AM-17/P-5	0330020924 dated 08.08.2008	Extension of block-wise EOP.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to recession in international market, and non-availability of export orders. The Committee noted that the party has fulfilled 38.13% EO during the second block period. 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 of block-wise EOP, as the party could not apply to

				RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09. Third party exports if any shall be subject to conditions prescribed in Para 5.10 (d) of HBP 2015-20 read with Policy Circular No. 3/2015-20 dated 02.09.2015. **This has the approval of DG.**
12.	M/s Bharat Heavy Electricals Limited, Haridwar. 01/36/218/141/AM-18/EPCG-I	6130000280 dated 07.07.2011	Condonation of delay in installation of capital goods.	The Committee noted that the party has fulfilled 65% EO in the first block and 35% EO during the second block period and also maintained annual average EO. The Committee took into account the submission of the party that the delay in installation and commissioning of the machines were due to delay on the part of supplier in deputation of their representatives, slow progress and long period of absence during the course of installation activity. 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/-. **This has the approval of DG.**
13.	M/s Ingemetal Solar India Pvt. Ltd., Mumbai. 01/36/218/302/AM-17/EPCG-I	0330033185 dated 16.07.2012	Acceptance of installation certificate issued by Chartered Engineer instead of Central Excise.	The Committee noted the party's submission that there is a discrepancy in installation certificates issued by Central Excise authority and Chartered Engineer. The Committee deliberated upon the case and decided to **defer** it as the representative of DoR stated that they need to call for report from Jurisdictional Central Excise Authority with regards to description and quantity of capital goods mentioned in installation certificate issued by Central Excise.
14.	M/s Ask Automotive (P) Ltd., Gurgaon. 01/36/218/49/AM-18/EPCG-I	0530164705 dated 23.04.2015	Permission for shifting of capital goods.	The Committee took into account the submission of the party that they have imported CG vide B/E No. 9347170 dt. 25.05.2015 and installed the same at their unit located at Plot No. 166, Paiki Rampura, Andla Road, vill. Vasna, Taluk Detroj, Ahmedabad – 382 140. Further, the party has submitted that due to low production volumes, 2 numbers of said CG may not be 100% utilized and after installation they are standing idle. Therefore, to make full use of 2 capital goods, they wish to shift the same to their another unit at Plot No. 155-156, sector – 5, IMT Manesar, Gurgaon, Haryana. Both the addresses of the units are already incorporated in IEC and RCMC. The Committee, therefore, decided to **allow** the shifting of capital goods from Plot No. 166, Paiki Rampura, Andla Road, vill. Vasna, Taluk Detroj, Ahmedabad – 382 140 to their other unit at Plot No. 155-156, Sector – 5, IMT Manesar,

				Gurgaon. The party shall submit fresh installation certificate to RA within 6 months from the date of installation of Capital Goods at the new unit.
15.	M/s Glotech Mold India Pvt. Ltd., Pune. 01/36/218/120/AM-18/EPCG-I	3130001019 dated 01.02.2005	i. Extension of block-wise EOP. ii. Condonation of procedural lapse of mentioning wrong EPCG authorization number in shipping bills.	The Committee noted that the party has fulfilled 96.16% EO during the original EOP i.e. 8.17% EO in first block and 87.99% EO during the second block period. The Committee took into account the submission of the party that in four shipping bills Nos. 6538983, 6538988, 6538989 dt. 31.07.2008 & 8576239 dt. 21.06.2010, they have mentioned the EPCG authorization no. 3130001449 dt. 08.12.2005. These shipping bills have not been utilized towards EO for authorization number 3130001449 dt. 08.12.2005. The subject authorization no. 3130001019 dt. 01.02.2005 could not be mentioned through oversight. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: (a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09. (b) condonation of procedural lapse of mentioning wrong EPCG authorization number in shipping bills for regularisation of said authorisation on payment of composition fee of Rs. 200 per shipping bills. RA shall ensure that there is no double counting of shipping bills. **This has the approval of DG.**
16.	M/s Shiva Texfabs Limited, Ludhiana. 01/37/218/132/AM-18/EPCG-II	3030003141 dt. 03.09.2007 3030004401 dt. 12.08.2008 3030003288 dt. 16.07.2007 3030003346 dt. 31.10.2007 3030003435 dt. 28.11.2007 3030003480 dt. 06.12.2007 3030003641 dt. 23.01.2008 3030003746 dt. 22.02.2008 3030003813 dt. 13.03.2008	i. Extension of block-wise EOP and extension of EOP for 2 years. ii. Condonation of delay in submission of installation certificate.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to slump in international market. Presently, they have export orders in hand and are hopeful of completing EO in the extended EOP. The Committee noted that the capital goods were imported and installed in time but the installation certificate issued by Central Excise was submitted to RA beyond prescribed time limit. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09; and

		3030004362 dt. 01.08.2008 3030004591 dt. 29.09.2008 3030004610 dt. 07.10.2008 3030004768 dt. 01.12.2008 3030004769 dt. 01.12.2008 3030004823 dt. 18.12.2008 3030004865 dt. 31.12.2008 3030004943 dt. 21.01.2009 3030005015 dt. 11.02.2009 3030005047 dt. 24.02.2009 3030005109 dt. 20.03.2009		b) extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2004-09, as the party could not apply to RA within the prescribed time period. c) condonation of delay in submission of installation certificate subject to payment of Rs.5000/- against each EPCG authorisation. Third party exports if any shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No.3/2015-20 dated 02.09.2015. **This has the approval of DG.**
17.	M/s Welpack Industries Pvt. Ltd., Mumbai. 01/37/218/90/AM-18/EPCG-II	0330017697 dated 09.10.2007	i. Extension of block-wise EOP. ii. Condonation of delay in submission of installation certificate.	The Committee noted that the party has completed their entire EO in the second block of EOP. The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to adverse international market. The Committee further noted that the party's submission that they had obtained installation certificate from Chartered Engineer within six months of import. However, they obtained installation certificate from Central Excise on 13.07.2015 and submitted to RA on 02.03.2017. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09; and b) condonation of delay in submission of installation certificate subject to payment of Rs.5000/-. **This has the approval of DG.**
18.	M/s Rider Exports, Ludhiana	3030006566 dated 15.04.2010	Extension of block-wise EOP.	The Committee took into account the submission of the party that they could not fulfil 50% EO during the 1st block of

	01/37/218/179/AM-18/EPCG-II			EOP due to global recession. Presently, they have export orders in hand and are hopeful of fulfilling EO in the remaining EOP. The EOP is valid till 14.04.2018. 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 of block-wise EOP in the authorizations, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-14. Third party exports if any shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No.3/2015-20 dated 02.09.2015. **This has the approval of DG.**
19.	M/s Rajkalp Mudranalaya Pvt. Ltd., Ahmedabad. 01/37/218/137/AM-17/EPCG-II	0830001976 dated 28.03.2007	Second extension of EOP.	The Committee noted that the RA has reported that demand notices were served to party which had returned undelivered. The Committee therefore decided to **defer** the matter with directions to call for copies of the demand notice from the RA along with their comments. Thereafter, the party may be called for PH to explain their case.
20.	M/s Shital Fibres Limited, Jalandhar. 01/37/218/172/AM-18/EPCG-II	3030002206 dated 20.11.2006	Acceptance of installation certificate issued by Chartered Engineer in place of Central Excise Authority.	The Committee noted that the party has fulfilled their entire EO in the first block of EOP. The Committee noted the submission of the party that although they had obtained installation certificate from Chartered Engineer within 6 months they could not get the same from Central Excise as they were not aware of the procedural requirement. The Committee deliberated upon the case decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** acceptance of installation certificate issued by chartered engineer instead of central excise authority for subject to payment of composition fee of Rs.5000/-. This shall be subject to submission of verification certificate from Central Excise Authority that the imported capital goods are physically available in factory/premises of the authorization holder. **This has the approval of DG.**
21.	M/s Agra's Residency Pvt. Ltd., Hyderabad. 01/36/218/131/AM-18/EPCG-I	0930004807 dated 08.04.2009 0930004476 dated 15.10.2008	Extension of EOP for 2 years.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to decline in foreign tourist footfalls. The party submitted that they are expecting to provide services to Foreign Tourists considering the present market scenario and will fulfil the EO in extended time period.

				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 of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2004-09, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
22.	M/s Mayfair Hotels & Resorts (Sikkim) Pvt. Ltd., Gangtok. 01/36/218/130/AM-18/EPCG-I	0230003788 dated 19.11.2008 0230003784 dated 19.11.2008 0230003431 dated 11.07.2008 0230004160 dated 28.04.2009 0230003785 dated 19.11.2008 0230004075 dated 12.03.2009 0230003786 dated 19.11.2008 0230003432 dated 11.07.2008	Extension of block-wise EOP.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP because of their location in the North-East. The Committee noted that they have fulfilled more than 100% EO during the second block period in respect of all these authorizations. 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 of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09. **This has the approval of DG.**
23.	M/s Kuldip Oswal Fashioners, Ludhiana. 01/36/218/116/AM-18/EPCG-I	3030014086 dated 20.05.2015 3030014382 dated 21.07.2015	Regularization of shifting of capital goods.	The Committee noted that the place of installation of Capital Goods as per authorization should have been at **Plot No.1, Main Bahadur Ke Road, Near Jain Shawls, Ludhiana.** But they installed their machines at **Gali No.19, New Madhopuri, Sunder Nagar, Ludhiana**. The new installation address is endorsed in IEC and RCMC. The Committee, therefore, decided to **regularize** the shifting of capital goods from **Plot No.1, Main Bahadur Ke Road, Near Jain Shawls, Ludhiana** to their factor premises **Gali No.19, New Madhopuri, Sunder Nagar, Ludhiana** subject to payment of composition fee of Rs. 5000/- per authorization.
24.	M/s Grand Prix Engineering (P) Ltd., Faridabad. 01/36/218/117/AM-17/EPCG-I	0530145704 dated 27.02.2008	Extension of block-wise EOP.	The Committee took into account the submission of the party that they could not fulfil 50% EO in the first block period due to depression in international market. However, they have fulfilled their entire EO in the second block period. 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 of block-wise EOP, as the party could not apply to RA within the prescribed time

<table>
<tr><td></td><td></td><td></td><td></td><td>period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09.

Third party exports if any shall be subject to conditions prescribed in Para 5.10 (d) of HBP 2015-20 read with Policy Circular No. 3/2015-20 dated 02.09.2015.

This has the approval of DG.</td></tr>
<tr><td>25.</td><td>M/s Kumar Printers Pvt. Ltd., Gurgaon

01/36/218/262/AM-14/EPCG-I</td><td>0530134617 dated 06.08.2003</td><td>Request for waiver of verification of ARE-3 forms by the concerned Jurisdictional central excise authority.</td><td>The Committee noted that the request of the party was placed before the EPCG Committee meeting held on 30.06.2016, wherein Committee decided to defer the case, as the representative of DoR stated that they shall instruct the respective Jurisdictional Central Excise Authorities for necessary verification of ARE-3 forms.

DoR vide their OM dated 22.08.2017 forwarded the verification reports of ARE-3 forms from the following Central Excise jurisdictions and also stated that in addition, the ARE-3s and CT3s which are signed by Excise Officers may also be accepted for EO fulfillment.
<table>
<tr><th>S.No.</th><th>Name of the Central Excise jurisdiction.</th></tr>
<tr><td>1</td><td>Central Excise Commissionerate , Gurgaon-II</td></tr>
<tr><td>2</td><td>Central Excise and Service Tax Commissionerate , Faridabad-II</td></tr>
<tr><td>3</td><td>Central Excise Division-II, Delhi-I Commissionerate</td></tr>
<tr><td>4</td><td>Central Excise & Service Tax Commissionerate, Goa</td></tr>
<tr><td>5</td><td>Central Excise Division-V, Gurgaon-I Commissionerate</td></tr>
<tr><td>6</td><td>Central Excise Commissionerate, Noida-I</td></tr>
<tr><td>7</td><td>Central Excise Commissionerate, Noida-II</td></tr>
<tr><td>8</td><td>Central Excise Commissionerate, Jaipur</td></tr>
<tr><td>9</td><td>Central Excise, Customs & Service Tax Commissionerate, Nashik-II</td></tr>
<tr><td>10</td><td>Central Excise Commissionerate, Delhi-III, Sonepat</td></tr>
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The Committee, therefore, decided to accept the ARE-3 verified by the Central Excise. In addition to this, the ARE-3s and CT-3s which are signed by Excise Officer may also be accepted. The ARE-3s and CT-3s which are not signed by Excise Officer and not verified by Central Excise may not be accepted.</td></tr>
<tr><td>26.</td><td>M/s Panda Bio Proteins Pvt. Ltd, Tamil Nadu

01/37/218/157/AM-18/EPCG-II</td><td>1730001063 dated 30.09.2010</td><td>i. Extension of block-wise EO, and extension of EOP.
ii. Change of name in respect of EPCG authorization.</td><td>The representatives of party appeared before the EPCG Committee and informed that the capital goods have been procured by M/s.Sai Annapurna Bio-Proteins (Goa) Pvt Ltd. M/s. Panda Bio Proteins Pvt Ltd have purchased entire company including assets and liabilities from M/s. Sai Annapurna Bio-Proteins</td></tr>
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				(Goa) Pvt Ltd and changed the title of the company to M/s. Panda bio-Proteins Pvt ltd. The amendment in ROC has also been made. The Committee observed that there are a few discrepancies related to PAN number in the IEC which need rectification. The Committee deliberated upon the case and decided to **defer** the matter. The party may submit a detailed write-up with supporting documentary evidences for further examination.
27.	M/s Replica Packarts Pvt. Ltd., Pune. 01/37/218/296/AM-17/EPCG-II	3130005601 dated 22.03.2011	Review of decision taken by EPCG Committee held on 31.05.2017 and addition of alternate products.	The Committee noted that the case had earlier been rejected on 31.05.2017 based on the report of DRI, Mangalore, which stated that exports have been made by unrelated third party without any nexus which cannot be counted towards the fulfilment of export obligation of EPCG authorization. Looking at the malafide intent of the party, the case was rejected. The Committee deliberated upon the case and decided to **maintain** its earlier decision as the party has submitted no new facts.
28.	M/s Sri Parameswari Spinning Mills (P) Ltd, Virudhunagar. 01/37/218/111/AM-18/EPCG-II	3530004030 dated 13.05.2010	i. Extension of block-wise EOP. ii. Condonation of delay in submission of installation certificate.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to recession in the international market. Presently, they have export orders in hand and hopeful of completing EO in the remaining EOP. The Committee also noted the party's submission that capital goods imported vide bill of entry dated 18.05.2010 were installed on 01.06.2010 but there was delay in submission of installation certificate. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow:** a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-14; and b) condonation of delay in submission of installation certificate subject to payment of composition fee of Rs.5000/-. Third party exports if any shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No.3/2015-20 dated 02.09.2015. **This has the approval of DG.**
29.	M/s Silver Muller Rubber Limited, New Delhi 01/37/218/278/AM-	0530162483 dated 14.03.2014 0530159234 dated	Regularization of shifting of capital goods.	The Committee noted that the party had obtained the subject EPCG authorization for installation of capital goods at their rented unit "**Plot No.1423, HSHDC Industrial Estate, Rai District,**

	17/EPCG-II	11.09.2012		**Sonipat, Haryana-131029".** They have shifted their factory to new location at **"Plot No. 443, EPIP, HSHDC, Industrial Estate, Phase –III, Kundli, Sonepat-131028, Haryana**". The party has also submitted installation certificate for new location from Central Excise and stated that the new address is endorsed on the IEC and RCMC. The Committee, therefore, decided to **regularize** the shifting of capital goods from **Plot No.1423, HSHDC Industrial Estate, Rai District, Sonipat, Haryana-131029** to **Plot No.443, EPIP, HSHDC, Industrial Estate, Phase–III, Kundli, Sonepat-131028, Haryana,** subject to payment of composition fee of Rs.5000/- against each authorisation.
30.	M/s Shiva Texfabs Limited, Ludhiana. 01/37/218/17/AM-18/EPCG-II	3030003207 dated 21.09.2007	i. Extension of block-wise EO and extension of EOP for 2 years. ii. Condonation of delay in submission of installation certificate.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to slump in international market. Presently, they have export orders in hand and are hopeful of completing EO in the extended EOP. The Committee noted that the capital goods were imported and installed in time but the installation certificate issued by Central Excise was submitted to RA beyond prescribed 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:** a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09; and b) extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2004-09, as the party could not apply to RA within the prescribed time period. c) condonation of delay in submission of installation certificate subject to payment of Rs.5000/- . Third party exports if any shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No.3/2015-20 dated 02.09.2015. **This has the approval of DG.**
31.	M/s Sree Guru Knitex, Kolkata 01/37/218/65/AM-	0230004281 dated 24.06.2009	Extension of Block-wise EOP.	The Committee took into account the submission of the party that they could not fulfil 50% EO during the first block of EOP due to global recession.

	18/EPCG-II			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 of block-wise EOP in these authorizations, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-2009, provided RA has not adjudicated the matter and the party is not under investigation. Third party exports if any shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No.3/2015-20 dated 02.09.2015. **This has the approval of DG.**
32.	M/s Textures international, Chennai 01/37/218/143/AM-18/EPCG-II	0430009082 dated 13.10.2010	Extension of block-wise EO and extension of EOP for 2 years.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to competition in international market. Presently, they have export orders in hand and are hopeful of completing EO in the extended EOP. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow:** a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-14; and b) extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2009-14, as the party could not apply to RA within the prescribed time period. Third party exports if any shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No.3/2015-20 dated 02.09.2015. **This has the approval of DG.**
33.	M/s Shevaroys Textiles Pvt. Ltd, Salem 01/37/218/156/AM-18/EPCG-II	3230010099 dated 26.06.2007 3230010344 dated 01.08.2007 3230010376 dated 06.08.2007	Second extension of EOP for 2 years.	The Committee took into account that they could not fulfill EO in stipulated EOP due to weak international market. Presently, they have export orders in hand and are hopeful to complete the EO in the extended EOP. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** second extension in EOP beyond 2 years with a

				condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities before endorsement of extension in made on EPCG authorization by RA concerned in terms of provisions contained in Para 5.11 of HBP 2004-09. Third party exports, if any, shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No. 3/2015-20 dated 02.09.2015. **This has the approval of DG.**
34.	M/s S.M. Scientific Instruments Pvt. Ltd, New Delhi. 01/37/218/116/AM-18/EPCG-II	0530149348 dated 09.07.2008	Extension of block-wise EO and extension of EOP for 2 years.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to recession in international market. Presently, they have export orders in hand and hopeful of completing EO in the extended EOP. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow:** a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09; and b) extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2004-09, as the party could not apply to RA within the prescribed time period. Third party exports if any shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No.3/2015-20 dated 02.09.2015. The RA may verify installation certificates before allowing EO extension. **This has the approval of DG.**
35.	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	Second extension of EOP for 2 years.	The Committee took into account the submission of the party that they could not fulfill EO in stipulated EOP due adverse international market. Presently, they have export orders in hand and are hopeful to complete the EO in the extended EOP. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** second extension in EOP beyond 2 years with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities before endorsement of extension in made on EPCG authorization by RA concerned in terms of provisions

				contained in Para 5.11 of HBP 2004-09. Third party exports, if any, shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No.3/2015-20 dated 02.09.2015. **This has the approval of DG.**
36.	M/s Surya Roshni Limited, New Delhi 18/193/AM-13/EPCG-II	0530146949 dated 21.08.2008	Block wise extension in EOP	The Committee observed that the request of the party, for allowing fulfillment of 100% EO by export of alternate product was first placed in its meeting held on 06.03.2013 and 30.08.2013. The matter was again taken up in the EPCG Committee meeting held on 19.07.2017 and it was decided to call the party for PH in the next EPCG Committee meeting. The next meeting was held on 25.08.2017 and the representative of the party did not turn up. Now, the party, vide email dated 29.08.2017, have requested for withdrawal of their earlier request of fulfillment of EO by alternate product and stated that they have fulfilled 100% EO by the original product in the second block of EOP. 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 of block-wise EOP in these authorizations, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-2009. Third party exports if any shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No.3/2015-20 dated 02.09.2015. **This has the approval of DG.**
37.	M/s Orphic Embroidery, Faridabad 18/148/AM-17/PC-5/EPCG-II	0530144603 dated 19.07.2007	Extension of block-wise EOP.	The Committee noted that the party has fulfilled 100% EO during the second block of EOP. The Committee took into account the submission of the party that they could not fulfil 50% EO during the 1st block of EOP due to recession in world market. 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 of block-wise EOP in these authorizations, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-2009. **This has the approval of DG.**

38.	M/s N.K. Textile & Sons, Kolkata 18/193/AM-17/PC-5/EPCG-II	0230002228 dated 21.03.2007	Extension of block-wise EOP.	The Committee noted that the party has fulfilled 100% EO during the second block of EOP. The Committee took into account the submission of the party that they could not fulfil 50% EO during the 1st block of EOP due to global economic recession. 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 of block-wise EOP in these authorizations, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-2009. Third party exports if any shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No.3/2015-20 dated 02.09.2015. **This has the approval of DG.**
39.	M/s Texpro Industries Pvt. Ltd, Meerut, UP 01/37/218/227/AM-17/EPCG-II	0530146801 dated 01.08.2008	Extension of block-wise EO and extension of EOP for 2 years.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to slump in international market. Presently, they have export orders in hand and hopeful of completing EO in the extended EOP. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow:** a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09; and b) extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2004-09, as the party could not apply to RA within the prescribed time period. Third party exports if any shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No.3/2015-20 dated 02.09.2015. **This has the approval of DG.**
40.	M/s Tata Steel Limited – Mumbai 01/37/218/15/AM-	0230001517 dated 09.05.2006	Acceptance of Chartered Engineer's Certificate instead of Central Excise.	The Committee observed that the request of the party was placed before the Committee on 23.11.2015 wherein the party was directed to

	15/EPCG-II			obtained installation certificate from Central Excise. Thereafter the party may approach the Committee for condonation of delay in obtaining installation certificate. The case was again taken up in the EPCG Committee in its meeting held on 29.03.2016 wherein it was decided to allow acceptance of installation certificate issued by chartered engineer instead of central excise authority subject to submission of verification certificate from Central Excise Authority that the imported capital goods are physically available in factory/premises of the authorization holder. The Committee took into account the submission of the party that they could not obtain verification certificate for installation of capital goods from Central Excise Authority because it is difficult to physically verify the Capital Goods as they have been put inside the blast furnaces and therefore are not visible. The Managing Director of the company has also submitted an undertaking confirming that the capital goods imported have been installed and commissioned in the respective steel plants. The party has also submitted that Office of the Superintendent, Central Excise & Service Tax, Jamshedpur, vide letter dated 24.03.2017 has stated that H Blast Furnace site at TSL has been visited on 23.03.2017 for verification and their office is not in a position to verify said imported goods and accordingly no Certificate is feasible to be issued in the instant case. The Committee deliberated upon the case decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** acceptance of installation certificate issued by chartered engineer instead of central excise authority for subject to payment of composition fee of Rs. 5000/-. **This has the approval of DG.**
41.	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 fulfillment of export obligation.	The Committee observed that the request of the party for acceptance of export of alternate product for fulfillment of EO or extension in EOP was first placed in its meeting held on 25.07.2017 and it was decided to defer the case. The Committee noted that the issue of allowing alternate product for fulfillment of EO may be **examined** by the RA as per policy.
42.	M/s Vallee De Vin Pvt. Ltd, Thane. 01/37/218/311/AM-17/EPCG-II	0330018272 dated 30.11.2007	i. Condonation of delay in submission of installation certificate. ii. Consideration of shipping bills filed under Advance License towards Export	The Committee observed that DOR vide letter dated 19.05.2017 was requested to furnish comments in respect of shipping bill No.5771795 dated 04.06.2013 and No.6164164 dated 27.08.2017. In reply DOR has stated that the conditions of

			obligation.	relevant Customs notification has also not been fulfilled in as much as the name of both the authorization holder and the third party exporter has not been endorsed on the shipping bills. DoR is of the opinion that such shipping bill cannot be considered for the fulfillment of the EO. The Committee deliberated upon the case and decided to **reject** the request of the party as the conditions stipulated in the EPCG authorization have not been fulfilled.
43.	M/s Seyad Cotton Mills Ltd, Tamil Nadu. 01/37/218/77/AM-18/EPCG-II	3530003085 dated 22.01.2008 3530002754 dated 18.07.2007 3530004240 dated 13.10.2010	i. Extension of block-wise EOP. ii. First extension in EOP; and iii. Second extension in EOP for 2 years.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to instability in export markets. Presently, they have export orders in hand and hopeful of completing EO in the extended EOP. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow:** a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09; and b) extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2004-09, as the party could not apply to RA within the prescribed time period. c) second extension in EOP beyond 2 years with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities before endorsement of extension in made on EPCG authorization by RA concerned in terms of provisions contained in Para 5.11 of HBP 2004-09. Third party exports, if any, shall be subject to conditions prescribed in Para 5.10(d) of HBP 2015-20 read with Policy Circular No. 3/2015-20 dated 02.09.2015. **This has the approval of DG.**
44.	M/s Hindustan Equipments Pvt. Ltd., Indore. 01/36/218/164/AM-18/EPCG-I	5630000222 dated 23.01.2013 5630000221 dated 21.01.2013 5630000230 dated 24.01.2013	Extension of block-wise EOP.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to worldwide recession in international market. The party has also now furnished a copy of purchase order. The EOP of these authorizations is still valid. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of**

				<u>FTP 2015-20</u> to **allow** extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-14. **This has the approval of DG.**
45.	M/s Kharagpur Metal Reforming Industries Pvt. Ltd., Kharagpur. 01/36/218/310/AM-17/EPCG-I	0230002416 dated 15.06.2007	Extension of block wise EOP and extension of EOP for 04 (2+2) years.	The Committee noted that the party has submitted that they have fulfilled 26% EO in first block period and Nil during the second block period. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of <u>FTP 2015-20</u>** to **allow**: a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09; and b) extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2004-09, as the party could not apply to RA within the prescribed time period. c) second extension in EO period beyond the 2 years period available above, may be considered, for a further extension upto two years with a condition that 50% of duty payable in proportion to the unfulfilled export obligation is paid by the authorization holder to the Customs authorities before an endorsement of extension is made on the EPCG authorization by the Regional authorities in terms of Para 5.11 of HBP 2004-09. The above extensions shall be subject to the condition that no adjudication orders have been passed in the case. Third party exports if any shall be subject to conditions prescribed in Para 5.10 (d) of HBP 2015-20 read with Policy Circular No. 3/2015-20 dated 02.09.2015. **This has the approval of DG.**
46.	M/s Adam exports, Mumbai. 01/36/218/83/AM-18/EPCG-I	0330046932 dated 13.04.2017	Regularization of shifting of capital goods.	The Committee noted that the place of installation of Capital Goods as per authorization is A-322/8, 40 Shed Area, G.I.D.C. Vapi, Valsad, Gujarat – 396195. Further, they have stated that due to paucity of space in the unit, they have installed the capital goods at their other unit i.e. Plot No. 101, Apparel Park, Anciliary Zone, Near Sachin Navasari Road, G.I.D.C, Sachin, Surat, Gujarat – 394 230. The Party has stated that both

				the addresses are mentioned in IEC. The Committee, therefore, decided to **regularize** the shifting of capital goods from A-322/8, 40 Shed Area, G.I.D.C. Vapi, Valsad, Gujarat – 396195 to their other unit i.e. Plot No. 101, Apparel Park, Anciliary Zone, Near Sachin Navasari Road, G.I.D.C, Sachin, Surat, Gujarat – 394 230 subject to payment of composition fee of Rs. 5000/-.
47.	M/s Metal Forms Pvt. Ltd., Chennai. 01/36/218/46/AM-18/EPCG-I	0430009756 dated 06.04.2011	Extension of block-wise EOP.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to global slowdown of engineering industry. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of <u>FTP 2015-20</u>** to **allow** extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-14 subject to submission of installation certificate from Central Excise to RA. **This has the approval of DG.**
48.	M/s Bremels Rubber Industries Pvt. Ltd., Bangalore. 01/36/218/314/AM-17/EPCG-I	0730010184 dated 24.05.2011	Condonation of delay in installation of capital goods.	The Committee noted that the party has fulfilled entire export obligation within the first block of EOP. The Committee took into account the submission of the party that the installation of the capital goods was delayed because the Hydraulic cylinder ram was found slightly damaged during the transit and rechrome plating of the ram carried out as the coating was insufficient. Hence, they had purchased additional necessary accessories and other components for refurbishing of the worn parts. The Committee noted from that the capital goods were imported on 27th June 2011. However, the installation certificate has been issued by Central Excise on 17.05.2013, i.e. after the prescribed time period of 18 months from the date of completion of import. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of <u>FTP 2015-20</u>** to **allow** condonation of delay in installation of capital goods subject to payment of composition fee of Rs. 5000/-. **This has the approval of DG.**
49.	M/s Knitwell, Gurgaon. 01/36/218/199/AM-16/EPCG-I	0530144838 dated 23.10.2007	Extension of block-wise EOP.	The Committee noted that the request of the party was placed before the EPCG Committee meeting held on 30.05.2016, wherein it was decided to defer the matter with directions to RA to obtain a copy of the agreement entered into between the authorization holder and the

				third party exporter in terms of Para 5.10(d) of HBP-2015-20. The party has now requested that after going through their records, they found that they have already fulfilled the EO vide shipping bill No.5685522 dated 23.10.2014 and there is no need to submit the third party agreement. They have submitted the documents to CLA, New Delhi for redemption of this authorization. The Committee deliberated upon the case and decided to **defer** it with a direction to CLA to reexamine the issue.
50.	M/s Khalsa Weaving Mill, Ludhiana. 01/36/218/71/AM-17/EPCG-I	3030006127 dated 29.12.2009	Extension of block-wise EOP.	The Committee took into account the submission of the party that they could not fulfil 50% EO in the first block period due to recession in international market besides labour trouble in their factory causing financial difficulty. The party has now furnished a copy of purchase order. The EOP of this authorization is still valid up to 28.12.2017. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-14. **This has the approval of DG.**
51.	M/s DM South India Hospitality Pvt. Ltd., New Delhi 01/36/218/137/AM-18/EPCG-I	0530149422 dated 17.07.2009 0530152593 dated 29.06.2010	Extension of block-wise EOP.	The Committee took into account the submission of the party that they could not fulfil the EO in first block period due to delay in starting of the hotel. The Committee noted that the party have fulfilled more than 100% specific EO during the second block period. 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 of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-14. **This has the approval of DG.**
52.	M/s Honda Motorcycle and Scooter India Pvt. Ltd., Gurgaon. 01/36/218/60/AM-18/EPCG-I	0530140852 dated 12.04.2006	Acceptance of installation certificate issued by Chartered Engineer instead of Central Excise.	The Committee noted that the party has fulfilled 100% EO within the first block period. The Committee took into account the submission of the party that they have furnished installation certificate from Chartered Engineer for Electrical spare parts (39 numbers) of LPDC machines.

				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 issued by chartered engineer instead of central excise authority subject to verification from the Central Excise Authority and payment of composition fee of Rs. 5000/-. **This has the approval of DG.**
53.	M/s Forge (India) Pvt. Ltd., Parwanoo (H.P.). 01/36/218/300/AM-17/EPCG-I	2230001262 dated 06.01.2010	Extension of block-wise EOP and extension of EOP for 02 years.	The Committee took into account the submission of the party that they could not fulfil the EO within original EOP due to recession in market. The party has also furnished a copy of purchase order. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of <u>FTP 2015-20</u>** to **allow**: a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-14; and b) extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2009-14, as the party could not apply to RA within the prescribed time period. Third party exports if any shall be subject to conditions prescribed in Para 5.10 (d) of HBP 2015-20 read with Policy Circular No. 3/2015-20 dated 02.09.2015. The relaxation will be subject to no adjudication order passed in this case. **This has the approval of DG.**
54.	M/s Amity Leather International 01/36/218/103/AM-18/EPCG-I	0330039317 dated 18.07.2014	Condonation of delay in submission of installation certificate.	The Committee noted that the party has fulfilled entire export obligation within the first block of EOP. The Committee took into account the submission of the party that they have obtained the installation certificate from Chartered Engineer on 08.12.2014 which is within 18 months. Further, they have obtained the installation certificate from Central Excise on 21.11.2016 (i.e. after the prescribed time period of 18 months). The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of <u>FTP 2015-20</u>** to **allow** condonation of delay in submission of installation certificate subject to payment of composition fee of Rs.5000/-. **This has the approval of DG.**

55.	M/s Gencor Pacific Auto Engineering Pvt. Ltd., Chennai. 01/36/218/121/AM-16/EPCG-I	0430008716 dated 06.07.2010	Redemption of EPCG authorization when EO documents are not in party's name.	The representative of the company appeared before the EPCG Committee. The Committee observed that the details being provided by the representative is not in order. The Committee deliberated upon the case and decided to **defer** it with a direction to call for a detailed write-up on the matter with regard to average EO, supplies made, whether the unit was registered with Excise, whether the capital goods are available in the factory premises, etc.
56.	M/s Jagadguru Textiles Limited, Guntur. 01/36/218/137/AM-15/EPCG-I	0930002156 dated 13.04.2006	Second extension of for one year i.e. upto 13.04.2018.	The Committee noted that RA concerned has not furnished the detailed report in the matter. The Committee deliberated upon the case and decided to **defer** it with a direction to call for a detailed report from RA concerned.
57.	M/s Steel Authority of India Limited (Salem Steel Plant). 01/37/218/86/AM-16/EPCG-II	3230012793 dated 12.11.2008 3230012792 dated 11.11.2008 3230012959 dated 30.12.2008 3230012958 dated 30.12.2008 3230012960 dated 30.12.2008 3230013071 dated 06.02.2009 3230013230 dated 31.03.2009 3230013248 dated 01.04.2009 3230013510 dated 09.07.2009 3230013551 dated 17.07.2009 3230014029 dated 23.11.2009 3230014062 dated 30.11.2009	i. Review of the decision taken in the meeting of EPCG Committee on 23.11.2016 for fulfilment of 100% EO by inclusion of similar product i.e. Mild Steel material as item of export. ii. Permission to count the exports of Mild Steel flat products made by other plants / units of SAIL from the date of issue of EPCG authorizations for fulfillment of EO.	The Committee noted that the case was first placed in its EPCG Committee meeting held on 25.07.2016 and it was decided to defer the case in absence of technical member. The case was again taken up in the EPCG Committee meeting held on 23.11.2016 and the EPCG Committee allowed condonation of procedural lapse of not applying to RA concerned for endorsement of alternate product before effecting exports with the condition that the EO could be fulfilled by export of alternate product to the extent of 50% of the total EO and export of other units of SAIL whose shipping bills are being considered for discharge of EO, both additional and average should be taken into consideration as per policy and procedure. Now, the PSU has sought review of the decision taken in the EPCG Committee meeting held on 23.11.2016 and requested for allowing 100% EO fulfillment by mild steel exported by units of SAIL on the premise that both Stainless Steel and Mild Steel are same and similar products under the broad category of Steel vide chapter 72 of ITC [HS]. The request was considered by the Committee in its meeting held on 04.05.2017 and it was decided to defer the case with directions to seek technical comments of Ministry of Steel on the recommendation of Government College of Engineering, Department of Metallurgical Engineering, SALEM and Department of Metallurgical & Materials Engineering, IIT Madras. The Committee noted that Ministry of Steel vide OM dated 21.06.2016 has stated that the capital goods imported by Salem Steel Plant under the said twelve EPCG authorizations are primarily meant

				for producing/processing stainless steel strips in sheet and coil form. However, most of the equipments can also be used for producing/processing Non-alloy mild steel items. The Committee deliberated upon the case and noted that if the products are same and similar in nature, the request does not require any relaxation of policy. Therefore, the Committee decided to **remand** the case to RA for examination of the firm's request.

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