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 20.02.2018.

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 06.12.2017 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.Virgo Aluminum Ltd, Chandigarh 01/37/218/246/AM-18/EPCG-II	2230001283 dated 29.01.2010 2230001688 dated 31.03.2011 2230001560 dated 09.12.2010 2230001767 dated 24.06.2011	Condonation of procedural lapse for using multiple EPCG authorization numbers	The Committee noted the party's submission that the error of single invoice /shipping bill occurred because the volume of consignment of their export is high in value and quantity. The Committee deliberated upon the case and decided to **defer** it with the direction to seek clarification from the party.
2.	M/s. N.K Goel Knitwears , Ludhiana 01/37/218/313/AM-18/EPCG-II	3030012344 dated 17.04.2014 3030013611 dated 23.02.2015	Regularization for shifting of capital goods imported under EPCG.	The Committee noted that the party had initially installed capital goods at original address **3700 Street No.5, New Madhopuri, Ludhiana- 141008** which was on lease but due to paucity of space they shifted the imported machinery to their factory cum office at **3667/3, Gali No.6, New Madhopuri, Ludhiana, Punjab-141008.** The Committee, deliberated upon the case and decided to **defer** it with the direction to RA to verify (inspect) and submit a fresh report for further consideration.
3.	M/s.Sree Astalaxmi Spinning Mills(Pvt) Ltd, Adilabad 01/37/218/298/AM-18/EPCG-II	0930003328 dated 13.07.2007	Condonation from non-maintenance of Annual Average Export Obligation.	The Committee noted the party's submission that they could not maintain annual average EO in some years 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 terms of provisions of para 5.8.2 of HBP (RE:2012)/2009-14, as the firm has covered the shortfall through excess exports in Average EO during other years. **This has the approval of DG.**
4.	M/s.Krishan Bajaj Hosiery, Ludhiana 01/36/218/264/AM-18/EPCG-I	3030014355 dated 14.07.2015	Regularization for shifting of capital goods	The Committee noted that the party had initially installed capital goods at original address at B-V-1121, Mehmood Pura Islamia School Road, Ludhiana-141008 which was on lease but due to paucity of space they shifted the imported machinery to

				their factory cum office at **B- 32-E/267, St No.5, Krishna colony, Opp. Indian Petrol Pump, Rahon road, Ludhiana, Punjab-14107.** The Committee, deliberated upon the case and decided to **defer** it with the direction to RA to verify(inspect) and submit a fresh report for further consideration.
5.	M/s.Case Cold Roll Forming Limited, Gurgaon 01/36/218/71/AM-18/EPCG-I	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 fulfillment of EO by similar export products manufactured in their own unit.	The Committee noted that the party could not mention EPCG authorisation number on supply invoices to project authority in respect of deemed exports due to oversight. The Committee deliberated upon the case and decided to **defer** it with the direction to call the representative of the party for PH.
6.	M/s.Unik Printers Pvt. Ltd, Mumbai 01/37/218/128/AM-17/EPCG-II	0330020566 dated 04.07.2008	i. Extension of block wise EOP; and ii. extension of EOP for 2 years.	The Committee observed that the case was taken up in the EPCG committee meeting held on 29.03.2017 wherein it was decided to **defer** it for obtaining report from DoR. In their report, DRI, New Delhi stated that the investigation carried out by DRI appears to indicate that the party had attempted to fulfil their export obligation fraudulently in the past by mentioning job work in export documents of M/s.Dev Harsh InfoTech Pvt. Ltd. The party was engaged in commercial printing of paper in sheet form like leaflets & desk calendars etc. and did not have the facility of printing thermal papers in their factory. On the basis of DoR's comment the case was **rejected**. Now, the party has requested for review of the decision of the EPCG Committee by showing their intent to fulfill Export Obligation by use of capital goods imported under the subject EPCG authorisation. The Committee deliberated upon the case and decided to **maintain** its earlier decision taken in meeting held on 31.05.2017.
7.	M/s.Travancore Titanium Products Ltd, Trivandrum 18/07/AM-18/P-V	5330001038 dated 22.06.2007 5330001042 dated 11.07.2007 5330001049 dated 02.08.2007	i. Waiver of average export obligation, extension in EOP till march 2021; ii. extension in	The Committee noted that the subject EPCG authorisations have been adjudicated vide Order-in-Original dated 03.02.2017. However, on appeal filed by the party the Appellate Authority, vide order-in-Appeal dated 01.09.2017, has allowed the appeal

		5330001058 dated 30.08.2007 5330001075 dated 31.10.2007 5330001087 dated 17.12.2007 5330001093 dated 11.02.2008 5330001099 dated 19.02.2008	time for installation of capital goods, Specific exemption from the requirement of installation of machinery in respect of EPCG authorizations No.5330001038 dated 22.06.2007, No.5330001058 dated 30.08.2007, No.5330001081 dated 17.12.2007, No.5330001093 dated 11.02.2008; and iii. Removal of TTPL from the DEL.	against the Order-in-Original and remanded the case back to RA with directions to take further necessary action as per the provisions of FTP/HBP and FT(D&R)) Act 1992. The Committee deliberated upon the case and decided to **defer** it with the direction to call a updated report from RA and the representative of the party for PH.
8.	M/s. Shankar Embroidery, Ludhiana. 01/37/218/301/AM-18/EPCG-II	3030014485 dated 05.08.2015	Regularization of shifting of capital goods.	The Committee noted that as per RA's report the party approached for permission of shifting of machinery after detection of case by Customs, Ludhiana. The representative of DoR stated that a report in the matter will be called from Customs, Ludhiana. The Committee deliberated upon the case and decided to **defer** it to examine the report to be received from DoR.
9.	M/s.M.V Enterprises, Dehradun 18/96/AM-15/P-V	0330013916 dated 13.11.2006 0530145374 dated 08.01.2008 0530145907 dated 31.03.2008 0530147389 dated 06.10.2008 0530148796 dated 15.04.2009 0530151072 dated 28.01.2010 0530151073 dated 28.01.2010 0530153519 dated 24.09.2010	Waiver for fulfillment of average EO.	The Committee observed that the request of the party was rejected in its meeting held on 17.08.2015. The DRI, Lucknow, vide letter dated 09.12.2015, stated that the party kept the Customs in dark about the incidence of fire and diverted the said machinery without the knowledge of the Department. The Committee deliberated upon the case and decided to **reject** it.
10.	M/s.JSW Steels Limited, Mumbai 01/36/218/288/AM-18/EPCG-I	0330044982 dated 02.08.2016 0330045023 dated 08.08.2016 0330045024 dated 08.08.2016	Import of Oxygen Plant and installation of capital goods in the premises of supporting Manufacturer.	The Committee took into account the submission of the party that they would be importing Oxygen plant for installation in the premises of supporting manufacturer i.e. M/s JSW Techno Projects Management Ltd. which is located in the same vicinity of M/s JSW Steel Ltd at Dolvi village situated in Raigad district in Maharashtra state. The supporting manufacturer M/s JSW Techno Projects Management Ltd will supply the Oxygen produced from the Oxygen Plant which itself is an integrated unit of the steel

				plant of M/s JSW Steel Ltd. The Oxygen manufactured by JSW Techno Projects Management Ltd would be supplied to JSW Steel Ltd and JSW Steel Ltd would further manufacture Hot Rolled Steel Coils/Sheets and export the same. The Committee noted that the final product in this case is Hot Rolled Steel Coils/Sheet which are the export products mentioned in the EPCG authorisation issued to M/s. JSW Steel Ltd and are not value added products. The Committee deliberated upon the case and was of the view that import of Oxygen plant for installation in the premises of supporting manufacturer(s) of M/s.JSW Steel Ltd. can be permitted under the EPCG scheme. The supporting manufacturer will supply the Oxygen produced from Oxygen plant to other integrated unit of M/s. JSW Steel Ltd., located in the same vicinity who would use it for manufacture of the final export product viz. Hot rolled Steel coils/sheets and export the same. RA, Mumbai is directed to consider the request of the firm accordingly.
11.	M/s.GNA Axles Limited, Jalandhar 01/36/218/212/AM-18/EPCG-I	3030010745 dated 26.03.2013 3030013340 dated 10.12.2014	Condonation of delay in submission of installation certificate issued by central Excise.	The Committee noted that the party has fulfilled 100% EO within the first Block of EOP. The Committee further noted that the capital goods have been installed vide bill of entry dated 29.06.2012, 28.09.2012 and 29.10.2012 and the installation certificate from Central Excise was issued on 15.10.2015 on the basis of visit to the factory on 12.10.2015. However, the date of installation is not mentioned in the 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 condonation of delay in installation of capital goods, in terms of provisions of 5.3.1 of HBP 2009-14, subject to payment of composition fee of Rs.5000/- against each authorisation. **This has the approval of DG.**
12.	M/s.Jain Farm fresh Foods Ltd, Mumbai 01/36/218/96/AM-17/EPCG-I	0330037887 dated 30.01.2014 0330039638 dated 02.09.2014	Transfer of EPCG authorizations from M/s Jain Irrigation Systems Ltd, to M/s Jain Farm Fresh Limited, Mumbai.	The Committee deliberated upon the case and decided to **defer** it for further examination on file after calling for updated status from RA.
13.	M/s.IDMC Limited, Gujarat	3430001410 dated 13.02.2009	Endorsement/ regularization of	The Committee noted that the party has made exports of other products which were

	01/36/218/264/AM-17/EPCG-I	3430001415 dated 18.02.2009 3430001409 dated 12.02.2009	exports made by other units/ products.	not endorsed by RA prior to exports. The Committee deliberated upon the case and decided to **defer** it with the direction to seek clarification from party as well as RA as to what are alternate export products, who is manufacturer of the alternate export products and whether the capital goods of the applicant is being used for manufacture of the alternate export products.
14.	M/s Mahindra Holidays & Resorts India Ltd, Chennai 18/04/AM-18/P-V	0430006147 dated 16.05.2008	i. Acceptance of service rendered by their company to Foreign country and remittance realized in FIRC for the fulfillment of EO; and ii. Re-fixation of annual average EO in terms of Para 5.74 of HBP 2008-2009.	The Committee noted that the EPCG authorisation was issued for Hotel Service. The RA has stated that the purpose of remittance in FIRC submitted by the party was for sale of membership received in Dubai. The Committee deliberated upon the case and decided to maintain decision taken by RA as it is not established that the people having membership actually availed the service and **reject**ed it. The request for re-fixation of annual average EO may be examined by RA as per policy provisions.
15.	M/s.Spenta International Ltd, Mumbai 01/37/218/176/AM-14/EPCG-II	0330000135 dated 18.02.2000	i. Counting of excess exports made against three EPCG authorizations No. 033008095 dated 10.03.2005, No. 0330009809 dated 23.09.2005 and No.0330012141 dated 31.05.2006 for fulfillment of EO of EPCG authorization No.0330000135 dated 18.02.2000; and ii. Conversion of EPCG authorizations from CIF basis to duty saved basis.	The Committee observed that the request of the party was earlier placed before the EPCG Committee meeting held on 17.12.2014, wherein it was decided to defer it with the direction to call for the list of Shipping Bills from the party which would be utilized by them for EO fulfilment of EPCG authorization No.0330000135 dated 18.02.2000. The Committee also directed that after getting list of Shipping Bills from the Party, report from RA would be sought as to whether these S/Bills have been utilised for discharge of EODC of three EPCG authorization no. 0330008095 dated 10.03.2005, 0330009809 dated 23.09.2005 & 0330012141 dated 31.05.2006. The Committee examined the report received from RA and also heard the representation of the party who was called for PH. The Committee deliberated upon the case and decided to **defer** it for further examination on file.

16.	M/s.JSW Steels Limited, Mumbai 01/36/218/289/AM-18/EPCG-I	0330045326 dated 21.09.2016 0330045327 dated 21.09.2016 0330045328 dated 21.09.2016 0330032282 dated 21.12.2015 0330045478 dated 13.10.2016 0330045685 dated 08.11.2016 0330046223 dated 17.01.2017 0330046356 Dated 06.02.2017 0330046358 dated 06.02.2017 0330046552 dated 01.03.2017 0330046894 dated 10.04.2017 0330047018 dated 26.04.2017	Import of Coke Oven Plant and to install the same in premises of supporting Manufacturer.	The Committee took into account the submission of the party that they would be importing coke plant for installation in the premises of supporting manufacturer i.e. M/s.Dolvi Coke Projects Ltd which is located in the same vicinity of M/s.Dolvi Coke Projects Ltd at Dolvi village situated in Raigad district in Maharashtra state. The supporting manufacturer M/s.Dolvi Coke Project will supply the coke produced from the Coke Plant which itself is an integrated unit of the steel plant of M/s JSW Steel Ltd. The coke manufactured by M/s. Dolvi Coke Project would be supplied to JSW Steel Ltd and JSW Steel Ltd would further manufacture Hot Rolled Steel Coils/Sheets and export the same. The Committee noted that the final product in this case is Hot Rolled Steel Coils/Sheet which are the export product mentioned in the EPCG authorisation issued to M/s. JSW Steel Ltd and are not value added products. The Committee deliberated upon the case and was of the view that import of coke plant for installation in the premises of supporting manufacturer(s) of M/s. JSW Steel Ltd. can be permitted under the EPCG scheme. The supporting manufacturer will supply the coke produced from coke plant to other integrated unit of M/s. JSW Steel Ltd., located in the same vicinity who would use it for manufacture of the final export product viz. Hot rolled Steel coils/sheets and export the same. RA, Mumbai is directed to consider the request of the firm accordingly.
17.	M/s.Concast Steel & Power Limited, Kolkata 01/36/218/178/AM-15/EPCG-I	0230002601 dated 06.09.2007 0230002713 dated 24.10.2007 0230005778 dated 30.09.2010 0230005779 dated 30.09.2010 0230005780 dated 30.09.2010	i. Extension of block wise EOP in respect of two EPCG authorizations; and ii. Condonation of Procedural lapse of not mentioning EPCG Authorization Nos. on the shipping bills relating to fulfillment of EO in respect of 05 EPCG authorizations.	The Committee observed that the case was placed before the EPCG Committee Meeting held on 25.05.2015 & 19.06.2015 and 26.09.2016 wherein Committee decided to **defer** it with directions that the party may get a letter along with details of shipping bills from Customs stating that goods exported by them is "Pig Iron". As per decision of the EPCG Committee, the party has obtained the certificate from excise Department that the company has manufactured and exported Pig Iron of Rs.9331584/-. The Committee noted OM dated 16.12.2016 received from DoR, forwarding comments from DRI, Kolkata vide letter dated 15.12.2016 quoting the Director of the company in the statement admitted that till date they did not export any Pig Iron and the shipping bills submitted for fulfilment of EO did not mention any particulars of the EPCG authorisations.

				The Committee deliberated upon the case and decided to **reject** the request as the party has not made any export of export product “Pig Iron” and the shipping bills submitted for fulfilment of EO did not mention any particulars of the EPCG authorisations.
18.	M/s.Sankagiri Spintex Limited, Namakkal District , TN 01/37/218/219/AM-18/EPCG-II	3230009018 dated 06.02.2007 3230009574 dated 12.04.2007 3230010631 dated 17.09.2007	Condonation of procedural lapse of wrong mention of EPCG authorization number and date in respect of EPCG authorizations.	The Committee noted that the third party shipping bills submitted by the party bear the endorsement of different EPCG authorisation No.3230013355 and No.3230008179 which cannot be considered for fulfilment of EO in respect of subject EPCG authorisations. The Committee deliberated upon the case and decided to maintain the decision taken by the RA and **reject** the request.
19.	M/s Shree Pooja overseas (p) Ltd, New Delhi 01/37/218/211/AM-17/EPCG-II	0530147393 dated 07.10.2008	i. Counting of exports made by Group Company for fulfillment of EO ;and ii. Condonation of procedural lapse for not mentioning the name and address.	The Committee noted that the third party shipping bills submitted by the party for fulfilment of EO do not contain both the name of the 3rd party (s) and the authorisation holder and are not covered under policy circular No.7/2002 dated 11.07.2002. The Committee deliberated upon the case and decided to maintain decision taken by RA and **reject** it.
20.	M/s.Senthilnathan Spinning Mills Pvt Ltd, Chennai 01/37/218/107/AM-18/EPCG-II	0430003725 dated 15.05.2006	Condonation of procedural lapse of mentioning different EPCG authorization number in the shipping bills for fulfillment of EO.	The Committee noted RA’s observations that the Shipping Bills No.6331794 dated 28.11.14, No.6400539 dated 02.12.14, No.6474316 dated 5.12.14 and No.6469283 dated 05.12.14 cannot be considered for specific E.O. fulfillment as per Policy Circular No.7/2002 dated 11.07.2002 as some other EPCG authorisation No. and date has been mentioned in all the third party Shipping Bills. The Committee deliberated upon the case and decided to maintain decision taken by RA and **reject** it.
21.	M/s.Steril-Gene Life Science (P) Ltd,Chennai 01/37/218/271/AM-17/EPCG-II	0430006700 dated 06.10.2008	Condonation of procedural lapse of not mentioning EPCG authorization number in the third party shipping bills.	The Committee noted that RA’s report mention that in respect of EPCG authorisation No.0430006700 dated 06.10.2008, exports shown as third party exports cannot be accepted for EO fulfillment as the license holder name and EPCG licence no. and date are not mentioned in the shipping bills. The Committee deliberated upon the case and decided to maintain decision taken by RA and **reject** it.
22.	M/s.Balakrishna Industries Ltd, Mumbai 01/37/218/AM-18/EPCG-I	0330039618 dated 28.08.2014	Permission for shifting of spare parts for x-ray tyre testing machine imported under EPCG scheme.	The Committee noted the submission of the party that as a part of strategic decision, they shifted the aforesaid capital goods from Chopanki to Bhuj plant and since, the capital goods are shifted to Bhuj plant, they also required to shift spares of the said capital goods from Chopanki to Bhuj plant.

				Further, the new address is also mentioned in the RCMC of the party. The Committee deliberated upon the case and decided to **allow** shifting of spares from Chopanki Plant i.e. A-300 to 305 & E-306 to 313, RIICO Industrial Area, Chopanki, Tehsil– Tijara, Distt. Alwar, Rajasthan– 301019, subject to submission of consumption/installation certificate from Chartered Engineer and to payment of Rs.5000/- against the Authorisation.
23.	M/s.Mann Tourist Transports Services Pvt Ltd, New Delhi 18/178/AM-17/PC-V	0530145326 dated 03.01.2008	Request for redemption of EPCG authorization.	The Committee noted that the "Toyota Camry Model ACV 40R" car imported by the party damaged in an accident and RA has raised objection stating that EO should be fulfilled by the earnings of the same imported vehicle. The Committee deliberated upon the case and decided to **defer** it for further examination by DoR.
24.	M/s.Futura Automation Pvt Ltd, Bangalore 01/36/218/126/AM-18/EPCG-I	0730010695 dated 28.10.2011	Request to set off the shortfall in average EO during the financial year 2013-14 & 2014-15, by excess exports made during the years 2015-16.	The Committee noted the party's submission that there is a shortfall in fulfilment of annual average EO in two years 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 terms of provisions of para 5.8.2 of HBP(RE:2012)/2009-14, as the firm has covered the shortfall through excess exports in Average EO during other years. **This has the approval of DG.**
25.	M/s.Edizi Tools Pvt Ltd, Bangalore 01/37/218/115/AM-17/EPCG-II	0730006321 dated 22.11.2007	Condonation of non-maintenance of year-wise annual average EO offset by exports in other years in respect of EPCG Authorization	The Committee noted the party's submission that there is a shortfall in fulfilment of annual average EO in two years 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 terms of provisions of para 5.8.2 of HBP(RE:2012)/2009-14, as the firm has covered the shortfall through excess exports in Average EO during other years subject to the condition that the case is not being adjudicated by RA. **This has the approval of DG.**
26.	M/s.Ugra Precision Engineers Pvt ltd, Mysore	0730001823 dated 27.12.2004	Request for issuance for duplicate EPCG	The Committee noted that as per RA's report the installation certificate submitted by the party does not clearly indicate EPCG

	01/37/218/129/AM-17/EPCG-II		and extension of EOP for 03 months from the date of approval.	authorisation number and date. The Committee deliberated upon the case and decided to **reject** the request.
27.	M/s. Shyam Sunder Grain Products Pvt. Ltd, Dumdumwa, Siddharth Nagar 01/37/218/319/AM-18/EPCG-I		Clarification in respect of importability of items proposed under EPCG number.	The Committee noted that the item to be imported under the EPCG Scheme "Grain Silo and side wall sheets of flat bottom wheat processing silo" resemble items in the list of capital goods not permitted for import mentioned in the Appendix 5F of Public Notice No.47/2015-20 dated 06.12.2017. The Committee deliberated upon the case and decided to **reject** it.
28.	M/s Kempsz Trading Pvt Ltd, Bangalore 01/36/218/155/AM-18/EPCG-I	0730013287 dated 26.03.2014	Condonation of non-maintenance of annual average offset by excess export in other year	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 terms of provisions of 5.8.1 of HBP(RE:2013)/2009-14, as the firm has covered the shortfall through excess exports in Average EO during other years. **This has the approval of DG.**
29.	M/s. Jindal Steel & Power Limited, Hisar 01/36/218/318/AM-14/EPCG-I	3330002439 dated 08.08.2012	i. Permission to shift the capital goods; and ii. extension in time for installation of capital goods.	The Committee deliberated upon the case and decided to **defer** it with the direction to further examination on file and obtain updated status from RA.
30.	M/s Tavoy Workwear Pvt Ltd, Mumbai 01/37/218/102/AM-18/EPCG-II	0002152083 dated 18.07.1995	Condonation of maintenance of annual average; and from submission of installation certificate.	The Committee noted that the party seeks waiver from maintenance of average years in AM 1996, AM1997 and AM1998 and has not submitted installation certificate in respect of installation of capital goods. The Committee deliberated upon the case and decided to **reject** the request as there is no provision for waiver of Average EO in the FTP.

31.	M/s.Bharath Coal Chemicals Limited, Chennai 01/36/218/58/AM-15/EPCG-I	0430008967 dated 15.09.2010 0430009726 dated 30.03.2011 0430010086 dated 20.07.2011 0430010120 dated 28.07.2011	To re-fix EO period of 06 years so as to commence from the date of physical allocation of land to them by the Odisha Government Authorities and To waive and exempt them from the requirement of remittance of 2% of composition of fee in respect of EPCG.	The Committee noted that the request was placed before the EPCG Committee meeting held on 29.03.2016 and in the said meeting it was decided to allow: i). Regularization of shifting of Capital Goods from Haldia in West Bengal to Odisha subject to payment of composition fee of Rs.5000/- ii). Extension in block wise EOP, as the party could not apply to RA within the prescribed time period subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block. The Committee had also decided that condonation of delay in installation of CG is possible only after the party is allocated land and the Capital Goods have been installed. The Committee further noted that as per RA's report the party has not made any export so far and DRI vide their letter dated 13.11.2014 intimated that the company does not have any manufacturing unit/factory till now. They do not have land even in their possession where such factory could be set up. The Committee deliberated upon the case and decided to **reject** the request.
32.	M/s.Caterpillar India Pvt Ltd, Chennai 01/36/218/283/AM-18/EPCG-I	0430013507 dated 20.03.2014 0430013506 dated 20.03.2014 0430013415 dated 26.02.2014	Request for re-fixation of annual average export obligation.	The Committee noted that Annual Average is calculated on the basis of exports made by same and similar products and the "Earth Moving Equipment" and "Skid Steer Loader" are same and similar products. The Committee deliberated upon the case and decided to remand the case back to RA. RA to examine the request as per policy provisions.
33.	M/s.Ashok Leyland Vehicles limited ,Chennai 01/36/218/245/AM-17/EPCG-I	51 EPCG authorizations	i. Extension of first block EOP against 23 EPCG authorizations(SI. NO.6 to 28); ii. Condonation of delay in submission of installation certificates due to misinterpretation of Policy for 51 EPCG authorizations; iii. Condonation of submission of installation certificate from Chartered Engineer instead	The Committee noted that the request is premature as the case is under adjudication by DRI/Customs. The Committee deliberated upon the case and decided to **reject** it as the matter is under adjudication by DRI/Customs.

			of central Excise in respect of 42 EPCG authorizations; iv. Regularisation of shifting of capital goods against 09 EPCG authorizations to the premises of the sister concern / sub- contractor of the supporting manufacturer (SI. No. 17, 22 ,24 to 27, 32 to 34); and v. Change of name of all 51 EPCG Authorizations from M/s. Ashok Leyland Nissan Vehicles Limited to M/s. Ashok Leyland Vehicles Ltd.	
34.	M/s Shivalik Remedies Pvt Ltd, Bhagwanpur, Haridwar 01/37/218/301/AM-17/EPCG-II	0530142413 dated 17.11.2006	Acceptance of Chartered Engineering Certificate, instead of Jurisdictional Central Excise for installation of capital goods.	The Committee observed that the case was placed in the EPCG Committee Meeting held on 25.08.2017 wherein it was decided to defer it to await verification report from DoR which is yet to be received. The Committee noted that the verification report from the Office of the Superintendent CGST Division Roorkee, submitted by the party, has stated that the exports made through merchant exporter M/s.Merit Healthcare Pvt. Ltd, Address S76, Wishpring Palm Shopping Center, Lokhandwala Complex, Akuarli Road, Kandivali (E) Mumbai have been verified from records and found in order. The Committee deliberated upon the case and decided to **defer** it with a direction to call a verification report from DoR.
35.	M/s Simpsons & Co. Ltd, Chennai 01/37/218/422/AM-17/EPCG-II	0430009059 dated 08.10.2010 0430009283 dated 13.12.2010 0430006856 dated 18.11.2008 04300098084 dated 11.01.2010 0430009148 dated 03.11.2010	Condonation of procedural lapse against EPCG authorizations of mentioning of a number of EPCG authorisations in same shipping bill	As per the firm at the time of export they endorsed in one shipping bill a number of EPCG authorisations and at the time of filing documents for redemption, they took Shipping bills chronologically for discharge of obligation against a particular EPCG Authorisations. As per the firm same Shipping bill is not taken into account for counting Export obligation against other 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 **condone** the procedural lapse

				of mentioning multiple authorisation number while filing shipping bills, in terms of provisions of para 5.7.1 of HBP 2009-14, subject to the condition that there is no double counting of exports/Shipping Bills. The Committee further recommended imposition of a composition fee of Rs.200/- each on such shipping bills where wrong EPCG authorization number has been endorsed and which are being counted for fulfilment of EO. **This has the approval of DG.**
36.	M/s Vizag General Cargo Berth Pvt Ltd, Visakhapatnam 01/37/218/186/AM-18/EPCG-II	0530163079 dated 17.07.2014	Extension in time for installation of spares.	The Committee took into account submission of the party that they have availed EPCG authorization for Spares for their unit located at General Cargo Berth, Outer Harbour Visakhapatnam Port Trust, Visakhapatnam-530035. They completed the import of Spares well within the stipulated period, by 03.09.2014 but the Spares were not been consumed so far because the original equipment is functioning properly and the spares were not needed for any replacement. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** extension in time for one year from the expiry of stipulated time of three years, in terms of provisions of para III of Appendix 5C of HBP 2015-20, subject to payment of Rs.5000/- against the Authorisation. **This has the approval of DG.**

37.	M/s Wellknown Polyesters Limited, Mumbai 01/37/218/192/AM-15/EPCG-II	0330032343 dated 30.03.2012 0330032860 dated 12.06.2012 0330033012 dated 26.06.2012 0330033621 dated 07.09.2012 0330033622 dated 07.09.2012	Inclusion of export Products i.e. polyester texturised yarn.	The Committee observed that the request was first taken up in the meeting held on 26.10.2015 where in it was deferred for comments from Textile Commissioner Office. The case was again considered in the EPCG committee meeting held on 18.12.2015 and was rejected on the grounds that zero % EPCG scheme was not available for units availing TUFS benefits when authorizations were availed by the party and FTP does not provide for undertaking additional Export Obligation (EO) by export of value added products. The case was again placed in the EPCG committee meetings held on 29.03.2016 and 29.09.2016 and it was decided to defer for want of comments from DoR. The case was considered with reference to DoR's comments received in this regard. The representative of DoR also stated that they still maintain the stand taken by them in the matter earlier. The Committee deliberated upon the case and decided to maintain the decision taken in its meeting held on 18.12.2015.
38.	M/s Checkpoint Apparel Labeling Solutions India Pvt Ltd, Chennai 01/36/218/290/AM-17/EPCG-I	0430001858 dated 13.08.2004 0430001980 dated 24..09.2004	i. Extension of block wise EOP and to accept the exports made by them after expiry of EOP (extension of EOP for one year i.e. up to 12.08.2014 and second extension of EOP for one month i.e. up to September, 2014) in respect of authorization no. 0430001858 dated 13.08.2004 ii. Extension of block wise EOP and to accept the exports made by them after expiry of EOP (extension of EOP for 2 years i.e. up to September 2014) in respect of authorization no. 0430001980 dated 24.09.2004.	The Committee observed that the case was first placed in the EPCG Committee wherein the Committee noted that the party has made SEZ supplies without preparation of Bill of Export and decided to **defer** it for further examination on file. The Committee deliberated upon the case and decided to **defer** it for getting further clarification from RA regarding Block wise fulfilment status.
39.	M/s Alliance Formulation Solan (H.P)	2230001057 dated 12.12.2008 2230001136 dated	Condonation of procedural lapse for mentioning	The Committee took into account submission of the party that by oversight they mentioned their authorization no.

	1/36/218/115/AM-18/EPCG-I	11.05.2009	working EPCG authorization number in shipping bills.	2230001136 only on both the third party shipping bills. The Committee deliberated upon the case and decided to **reject** the request. However, RA may consider the request for clubbing purpose as per policy /provisions.
40.	M/s Varahi Ltd, New Delhi 01/37/218/295/AM-18/EPCG-II	0530154308 dated 21.12.2010	Request for change of name to fulfill EO.	The Committee noted that one unit of the party in which capital goods are installed has been sold to M/s. Manjushree Technopack Ltd, while EO has not been fulfilled. The Committee deliberated upon the case and decided to **defer** it with a direction to call further clarification from the party and report from RA w.r.t. annual average EO, export product and name change.
41.	M/s Maharashtra Seamless Ltd, Gurgaon 18/129/AM-15/P-V	0530146146 Dated 14.05.2008 0530146993 dated 26.08.2008 0530147840 dated 27.11.2008 0530149158 dated 12.06.2009 0530149950 dated 3009.2009	i. Condonation of procedural lapse of not mentioning the date of installation. ii. Condonation of delay in submission of installation certificate issue from central excise beyond 18 months.	The Committee took into account the submission of the party that imports were made in different lots and there was gestation time from the date of first imports till the capital goods were put in use for setting up of a seamless plant. Further, spares could only be put to use after the earlier spare are worn out or broken, therefore, there was delay in put to use of the spares but the excise department are not issuing the installation certificate without proper issue slip/uses in the plant. The Committee deliberated upon the case and decided to **defer** it for further examination on file.

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.