MINUTES OF EPCG COMMITTEE MEETING HELD UNDER THE CHAIRMANSHIP OF SHRI JAIKANT SINGH, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 1430 Hours ON 24.07.2014

Following officers attended the meeting:

a. ShriAkashTaneja, Joint Director General of Foreign Trade, DGFT
b. Shri K. K. Saharawat, Director, Department of Telecommunication
c. Shri K. K. Sinha, Industrial Adviser, Department of Industrial Policy and Promotion
d. Shri S. S. Tak, Jt. Industrial Adviser, Ministry of Steel
e. ShriGajraj Singh, Sr. Development Officer, Department of Heavy Industry
f. Shri G. S. Bains, Technical Officer (DBK), Department of Revenue

II. Minutes of the last Meeting held on 27.06.2014 were confirmed.

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

Sl. No.	Firm's Name and File Number	EPCG Authorisation No.	Subject	Decision of the Committee
1.	M/s Contour CNC Products Pvt. Ltd. 01/36/218/363/AM-14/EPCG-I	2230000182 dated 20.06.2005	Condonation of block-wise EO	The Committee observed that the firm have fulfilled 98.36% EO during the EOP and, therefore, decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**condonation from condition of fulfillment of block-wise EO subject to payment of composition fee of 2% on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1 (RE:2013)/Para 5.8.3 of HBP v1 (RE:2012). **This has the approval of DG.**
2.	M/s Janus Packaging (P) Limited. 01/36/218/394/AM-14/EPCG-I	2230000766 dated 31.10.2007	Condonation of block-wise EO	The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**condonation from condition of fulfillment of block-wise EO subject to payment of composition fee of 2% on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1 (RE:2013)/Para 5.8.3 of HBP v1 (RE:2012).
3.	M/s Jasmer Foods Pvt. Ltd. 01/36/218/362/AM-14/EPCG-I	333000464 dated 19.10.2005	Condonation of block-wise EO and condonation of delay in installation of capital goods	The Committee observed that the firm have fulfilled 100% EO during the EOP and, therefore, decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**condonation from condition of fulfillment of block-wise EO subject to payment of composition fee of 2% on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1 (RE:2013)/Para 5.8.3 of HBP v1 (RE:2012). The Committee observed that the Installation Certificate has already been obtained from the Central

				Excise and, therefore, decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **condone** the delay in installation of capital goods. **This has the approval of DG.**
4.	M/s Maurya Printers Pvt. Ltd. 01/36/218/243/AM-14/EPCG-I	0530156862 dated 03.11.2011	Condonation of delay in obtaining installation certificate	The communication received from Central Excise Office regarding installation certificate has been handed over to the representative of the DOR during the meeting as per his request. The Committee, therefore, decided to **defer** the case for comments from DOR.
5.	M/s Grant Enterprises 01/36/218/88/AM-14/EPCG-I	0430000033 dated 28.01.2000	Extension in EOP for 6 months from 27.01.2005 to 28.07.2005	The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow** extension in EOP upto 28.07.2005 on payment of composition fee in terms of provisions contained in Para 5.11(a) of HBP Vol. I. **This has the approval of DG.**
6.	M/s LaxmiCotspin Limited 01/36/218/07/AM-15/EPCG-I	3130001866 dated 25.07.2006 3130001867 dated 25.07.2006 3130002362 dated 28.03.2007	a. Counting of excess exports made against EPCG authorization no. 3130002362 dated 28.03.2007 for fulfillment of EO of other two EPCG authorization no. 3130001866 dated 25.07.2006 and 3130001867 dated 25.07.2006; b. To allow exports of other products viz. Ginned & processed cotton manufactured by them from the date of issuance of licence; c. Block-wise EO extension in respect of EPCG authorization no. 3130001866 dated 25.07.2006 and 3130001867 dated 25.07.2006	a. The Committee deliberated upon the case and decided to **allow** adjustment of excess exports made against EPCG authorization no. 3130002362 dated 28.03.2007 for fulfillment of EO of other two EPCG authorization no. 3130001866 dated 25.07.2006 and 3130001867 dated 25.07.2006 provided the exports made are within the validity period of EPCG Authorizations and subject to the condition that there is no double counting of exports and adjustment of excess exports is done in respect of value of entire shipment under a shipping bill and not a part of it. b. The Committee observed that there was a provision to fulfil EO by exports of alternate product at the time of issuance of licence. The Committee, therefore, decided to **recommend to DG** to **allow** inclusion of other products viz. Ginned & Processed Cotton manufactured by the Company from the date of issuance of the three licences subject of revision and maintenance of average E.O. of the alternate product.**This has the approval of DG.** c. The Committee decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**condonation from condition of fulfillment of block-wise EO in respect of EPCG authorization Nos. 3130001866 dated 25.07.2006 and 3130001867 dated 25.07.2006 subject to payment of composition

				fee of 2% on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1 (RE:2013)/Para 5.8.3 of HBP v1 (RE:2012).**This has the approval of DG.**
7.	M/s Heritage Foods (India) Limited 01/36/218/315/AM-14/EPCG-I	0930003331 dated 17.07.2007 0930003350 dated 30.07.2007	Condonation of block-wise EO (first block)	The Committee decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**condonation from condition of fulfillment of block-wise EO subject to payment of composition fee of 2% on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1 (RE:2013)/Para 5.8.3 of HBP v1 (RE:2012). **This has the approval of DG.**
8.	M/s Jupiter Gran Stones Pvt. Ltd. 01/36/218/95/AM-14/EPCG-I	0430003340 dated 16.01.2006	Extension of EOP for one year	The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow** extension in EOP for one year on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfiled 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(a) of HBP Vol. I. **This has the approval of DG.**
9.	M/s Koch Chemical Technology Group India Private Limited 01/36/218/271/AM-14/EPCG-I	3430001069 dated 27.06.2007	Condonation of delay in installation of capital goods	The Committee observed that the Installation Certificate has already been obtained from the Central Excise and, therefore, decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **condone** the delay in installation of capital goods. **This has the approval of DG.**
10.	M/s Gondals Press India Limited 01/36/218/276/AM-14/EPCG-I	0530140012 dated 08.12.2005	Condonation of block-wise E.O.	The Committee decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**condonation from condition of fulfillment of block-wise EO subject to payment of composition fee of 2% on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1 (RE:2013)/Para 5.8.3 of HBP v1 (RE:2012). **This has the approval of DG.**
11.	M/s DJS Printers Private Limited 01/36/218/20/AM-15/EPCG-I	0530154202 dated 09.12.2010 0530156572 dated 26.09.2011 0530156750	Shifting of capital goods	The Committee observed that both the addresses of the unit i.e. the unit where the capital goods are installed at present and the unit where the capital goods are to be shifted are incorporated in IEM, IEC and RCMC. The firm have also

		dated 18.10.2011 0530157131 dated 08.12.2011 0530157296 dated 27.12.2011 0530159110 dated 27.08.2012		produced copies of Installation Certificates confirming installation at the former unit. The Committee, therefore, decided to **grant permission** to shift the capital goods from their unit located at 589, Pace City –II, Sector-37, Gurgaon to their another unit located at Plot No. 100, Sector-8, IMT Manesar, Gurgaon, Haryana subject to the condition that the company will furnish fresh installation certificate.
12.	M/s Watson PharmaPvt. Ltd. 01/37/218/33/AM-15/EPCG-II	0330018423 dated 14.12.2007 0330018424 dated 14.12.2007	Condonation of delay in installation of capital goods	The Committee observed that the Installation Certificate has already been obtained from the Central Excise and, therefore, decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **condone** the delay in installation of capital goods. **This has the approval of DG.**
13.	M/s Senthil Nathan Spinning Mills (P) Limited 01/37/218/39/AM-15/EPCG-II	0430003724 dated 15.05.2006 0430003725 dated 15.05.2006	Condonation of block-wise EO and extension in EOP for two years.	The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**: (a) condonation from condition of fulfillment of block-wise EO subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1(RE:2013)/Para 5.8.3 of HBP v1 (RE:2012); and (b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfiled 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(a) of HBP Vol. I. **This has the approval of DG.**
14.	M/s V.M. Granites 01/37/218/07/AM-15/EPCG-II	0730003135 dated 08.08.2005	Condonation of block-wise EO and extension in EOP	The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**: a. condonation from condition of fulfillment of block-wise EO subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1(RE:2013)/Para 5.8.3 of HBP v1 (RE:2012); and b. extension in EOP for 2 years on payment of composition fee

				equal to 2% of proportionate duty saved amount on unfulfiled 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(a) of HBP Vol. I. **This has the approval of DG.**
15.	M/s TriveniBialetti Industries Pvt. Ltd. 01/37/218/32/AM-15/EPCG-II	0330020357 dated 13.06.2008 0330020533 dated 02.07.2008 0330020655 dated 11.07.2008 0330021200 dated 05.09.2008 0330021267 dated 11.09.2008 0330019983 dated 12.05.2008 0330020178 dated 03.06.2008 0330019632 dated 28.03.2008	Condonation of block-wise EO (1st block)	The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**condonation from condition of fulfillment of block-wise EO subject to payment of composition fee of 2% on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1 (RE:2013)/Para 5.8.3 of HBP v1 (RE:2012). **This has the approval of DG.**
16.	M/s Ugra Precision Engineers Pvt. Ltd. 01/37/218/25/AM-15/EPCG-II	0730001736 dated 12.04.2004 0730001737 dated 12.04.2004 0730001741 dated 22.04.2004 0730001636 dated 05.03.2004 0730001823 dated 25.05.2004	Condonation of block-wise EO	The Committee deliberated upon the case and decided to **defer** it with the direction to call for the details of fulfilment of Average EO against the Authorizations from the RA and the party.
17.	M/s Suzuki Textiles Limited 01/37/218/63/AM-15/EPCG-II	1330002697 dated 25.08.2010 1330002851 dated 15.12.2010 1330002912 dated 14.02.2011 1330000060 dated 27.03.2001	Transfer of EPCG authorization to other company	The Committee observed that a. due to diversification plans and continuous losses, the authorization holder decided to sell the entire assets of the unit located at Village KhariKaLamba, Gulabpura including land, buildings, plant and machinery and miscellaneous assets to M/s Wearit Global Limited; b. M/s Wearit Global Limited have given consent to fulfil the pending EO. The Committee, therefore, decided to **allow** transfer of capital goods to M/s Wearit Global Limited subject to

				conditions that a. the buyer shall furnish fresh LUT/BG as per eligibility (Custom Notification). b. location of the plant will continue to remain at the same place where it is installed; c. the plant/CG will continue to be used for intended purpose for which they were imported. d. The buyer would fulfill the conditions of EPCG authorization including balance E.O.
18.	M/s Unicharm India Pvt. Ltd. 01/37/218/70/AM-15/EPCG-II	1330002992 dated 20.04.2011	To allow counting of exports made against EPCG authorization no. 1330003692 dated 17.08.2010 and 1330002706 dated 01.09.2010 for fulfillment of EO of EPCG authorization no. 1330002992 dated 20.04.2011.	The Committee deliberated upon the case and decided to **allow**counting of exports made against EPCG authorization no. 1330003692 dated 17.08.2010 and 1330002706 dated 01.09.2010 for fulfillment of EO of EPCG authorization no. 1330002992 dated 20.04.2011 provided the exports made are within the validity period of EPCG Authorizations and subject to the condition that there is no double counting of exports.
19.	M/s Shiv Woollen Mills 01/37/218/250/AM-14/EPCG-II	3030002516 dated 02.03.2007 3030002379 dated 23.01.2007	Condonation of block-wise EO	The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**condonation from condition of fulfillment of block-wise EO subject to payment of composition fee of 2% on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1 (RE:2013)/Para 5.8.3 of HBP v1 (RE:2012). **This has the approval of DG.**
20.	M/s RashmiMetaliks Limited 18/12/AM-14/EPCG-II	0230004900 dated 03.02.2010	Import of PEB Steel Structure for Ductile Iron Pipes under EPCG scheme	The case was earlier considered by EPCG Committee in its meeting held on 14.06.2013 wherein it was decided to reject the case as the technical member of the Committee indicated that item of import i.e. PEB Steel Structure cannot be treated as Capital Goods. The firm made representation against this rejection. However, no new facts have been given by them. Three representatives of the firm also appeared before Committee for PH during the current meeting. After the hearing, the Committee deliberated upon the case and decided to maintain the decision of **rejection** taken in the meeting dated 14.06.2013.
21.	RA, Madurai	3530000034 dated	Nexus certification	On the basis of the opinion/comments of the Technical

	18/54/AM-11/EPCG-II	30.05.2000 3530000044 dated 26.07.2000 3530000183 dated 09.04.2009		Members, the Committee decided to **certify** the nexus in respect of EPCG Authorization No. 3530000034 dated 30.05.2000 and No. 3530000044 dated 26.07.2000. However, nexus in respect of EPCG Authorization No. 3530000183 dated 09.04.2009 was **not certified** as the import items in this case were tube and tyres of different dimensions whereas the export product was Granite Blocks.
22.	M/s Reliance Infratel Limited 18/18/AM-13/EPCG-II	0330021083 dated 26.08.2008 0330019821 dated 16.04.2008 0330019815 dated 11.04.2008 0330019775 dated 08.04.2008 0330019692 dated 01.04.2008	Counting of foreign exchange earnings of the parent company M/s Reliance Communications Limited for fulfillment of EO	Shri K. K. Saharawat, Director, DOT attended the meeting and indicated that it is possible that towers can be utilized to earn foreign exchange. The Committee deliberated upon the case and decided to **defer** it till written comments from Department of Telecommunication is received. The Committee also decided to call for RA's Report regarding delay in issue of authorization if any, dates of application for EPCG Authorizations as well as mode of filing application (i.e. whether the application was made manually or through EDI mode).
23.	M/s Vardhman Textiles Limited 01/37/218/71/AM-15/EPCG-II	3030010612 dated 01.03.2013 3030008479 dated 15.07.2011 3030007906 dated 22.02.2011 3030011867 dated 05.12.2013	Shifting of capital goods from one unit to other unit.	The Committee observed that both the addresses of the unit i.e. the unit where the capital goods are installed at present and the unit where the capital goods are to be shifted are incorporated in IEC and RCMC. The Committee, therefore, decided to **grant permission** to shift the capital goods as per details below:

EPCG authorization No. and date	Capital goods proposed for shifting.	Present place of installation	Proposed place for shifting of CG
3030008479 dated 15.07.2011	Automatic Doffer retrofit for G/5/1 ring frames with spindles alongwith all standard accessories and spares"	Arisht Spinning Mills, Baddi	Auro Spinning Mills, Baddi
3030010612 dated 01.03.2013	"Draw frame SB - D22 alongwith all standard accessories and spares	Vardhman Spinning Mills, Baddi	Arisht Spinning Mills, Baddi
3030007906 dated 22.02.2011	Blow room equipment (Fan BR FD 425 = 2 Nos., Foreign part separator securomatsp-fpo = 1 no. on stand BR-COU = 1 No.) alongwith all standard accessories and spares	Vardhman Spinning Mills, Baddi	Arisht Spinning Mills, Baddi
3030011867 dated 05.12.2013	SESD100-sara elgi SD_100 Spark Diverter system for textile machinery comprises of infrared spark detectors and high speed diverters ASSY suitable for duct dia 300 mm- 1 set, alongwith all standard accessories and spares	Vardhman Spinning Mills, Baddi	Anant Spinning Mills, Mandid

This permission would, however, be subject to the condition that the company will furnish fresh installation certificate.

24.	M/s R.R. Industries 01/37/218/260/AM-14/EPCG-II	0530135521 dated 08.01.2004 0530135895 dated 15.03.2004 0530136522 dated 06.07.2004	Counting of excess export made against one EPCG authorization to fulfil EO of other EPCG authorizations.	The Committee deliberated upon the case and decided to **allow** adjustment of excess exports made against EPCG authorization no. 0530134329 dated 12.03.2004 for fulfillment of EO of other three EPCG authorization No. 0530135521 dated 08.01.2004, No. 0530135895 dated 15.03.2004 and No. 0530136522 dated 06.07.2004 provided the exports made are within the validity period of EPCG Authorizations and subject to the condition that there is no double counting of exports and adjustment of excess exports is done in respect of value of entire shipment under a shipping bill and not a part of it.
25.	M/s MaithanIspat Limited 01/36/218/255/AM-14/EPCG-I	15 EPCG authorization issued during the period AM-07 to AM-08	Regularization of EO by allowing third party export in terms of Para 5.7 of HBP v1 read with policy circular no. 7/2002 dated 11.07.2002	The case was considered. However, the DOR representative wanted comments of their field formations before clearing the case. The Committee felt that the information could be called by August so that the case could be discussed in the September meeting.
26.	M/s Lucky Yarn Tex India Limited 01/36/218/108/AM-14/EPCG-I	List of 42 EPCG authorizations issued during 06.05.2008 to 04.04.2014	Inclusion of alternate products (cotton/synthetic yarn, all type of fabric and garments)	The Committee observed that for the licences issued during the period from 01.04.2008 to 17.04.2013, there was a provision to fulfil EO upto 50% by exports of alternate/other products. The Committee, therefore, **allowed** inclusion of alternate goods/other products (Cotton/Synthetic Yarn, all types of fabric and garments) in respect of Authorizations issued during the period from 01.04.2008 to 17.04.2013 only subject to the condition that (a) only 50% of EO can be fulfilled by alternate items and (b) re-fixation of Average EO would be done in respect of alternate items in terms of relevant Policy.
27.	M/s Anand Granite Exports Private Limited. 01/36/218/40/AM-15/EPCG-I	0930002530 dated 07.09.2006 0930005576 dated 18.02.2010 0930006691 dated 17.01.2011 0930002528 dated 07.09.2006 0930004838 dated 27.04.2009	Condonation of block-wise EO (1st block) and condonation for non-maintenance of average EO year wise	a. The Committee observed that the firm have fulfilled 100% EO against EPCG Authorization Nos. 0930002528 dated 07.09.2006 and 0930002530 dated 07.09.2006 and, therefore, decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**condonation from condition of fulfillment of block-wise EO subject to payment of composition fee of 2% on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1 (RE:2013)/Para 5.8.3 of HBP v1 (RE:2012). b. The Committee observed that the firm have fulfilled Average EO against the EPCG Authorization No. 0930005576 dated 18.02.2010, 0930006691 dated 17.01.2011 and 0930004838 dated 27.04.2009 in

				totobut could not maintain the same during the year 2011-12. The Committee, therefore, decided **to recommend to DG for relaxation under Para 2.5 of FTP** to **condone** the requirement of maintenance of Average EO year-wise as the firm have fulfilled excess Average EO during the remaining years which covers the shortfall in 2011-12. **This has the approval of DG.**
28.	M/s Bharath Coal Chemicals Limited 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	Extension in time period for fulfilment of EO	The Committee observed that the firm could not install the Capital Goods imported against EPCG Authorizations in their Haldia Plant due to the ban on setting up and operation of any industrial plant in Haldia by Ministry of Environment and Forests. The Committee also observed that the firm have still time to approach RA for condonation of requirement of fulfilment of 50% EO during the first block as first block period is still valid. The Committee further observed that although the firm have not requested, relaxation would be required on two more fronts i.e. condonation of delay in installation of capital goods and shifting of capital goods from Haldia to Odisha without permission for regularization of their case. The Committee, therefore, decided that: a. The firm may approach RA for condonation of block-wise EO as RA can extend the first block if approached within 3 months from the date of expiry of the block; b. The firm will clearly bring out in their representation as to what relaxations they need to regularize their case; c. Before making request for regularization of shifting of capital goods and condonation of delay in installation of capital goods, the firm shall obtain a certificate from Central Excise that the goods are in their possession and are kept at their factory premises located in Odisha. The firm shall also get the addresse/s of their Odisha unit endorsed on IEC and RCMC.
29.	M/s Aditya Birla Nuvo Limited 01/36/218/28/AM-15/EPCG-I	0330036170 dated 21.06.2013 0330030340 dated 19.08.2011 0430012691 dated 04.07.2013 0430012184 dated 14.02.2013 0430011427	Approval of transaction relating to transfer of ownership of capital goods, transfer of EPCG authorizations and EO to SKI Carbon Black (India) Private Limited under Para 2.5 of FTP.	Representative from DOR indicated that comments from field office are required to be called for in the matter. The Committee, therefore, decided to **defer** the case. However, since, the case is under consideration of the Committee no penal action would be taken by DOR till the final decision in the matter.

		dated 10.07.2011		
30.	M/s JMT Auto Limited 01/36/218/50/AM-14/EPCG-I	0230001424 dated 27.03.2006 0230001106 dated 19.08.2005 0230001189 dated 20.10.2005 0230003928 dated 01.01.2009 0230003999 dated 02.02.2009	Adjustment of excess export made against EPCG authorization no. 0230001106 dated 19.08.2005 for fulfillment of EO against the EPCG authorization issued earlier pertaining to different customs notification.	The Committee deliberated upon the case and decided to **allow** adjustment of excess exports made against EPCG authorization No. 0230001106 dated 19.08.2005 for fulfillment of EO of other four EPCG authorizations (0230001189 dated 20.10.2005, 0230001424 dated 27.03.2006, 0230003928 dated 01.01.2009 and 0230003999 dated 02.02.2009) provided the exports made are within the validity period of EPCG Authorizations and subject to the condition that there is no double counting of exports and adjustment of excess exports is done in respect of value of entire shipment under a shipping bill and not a part of it.
31.	M/s Tata Steel Limited 01/37/218/15/AM-15/EPCG-II	0230006236 dated 17.01.2011 0230004986 dated 02.03.2010 0230004947 dated 16.02.2010 0230002997 dated 12.02.2008	Acceptance of installation certificate issued by Chartered Engineer.	Representative of the DOR stated that they need to call for comments from their field office in the matter before furnishing their comments. Copies of the correspondences made between the firm and Central Excise have been handed over to the representative of the DOR. The Committee decided to **defer** the case till comments from DOR is received in the matter.
32.	M/s Master Handlers Pvt. Ltd. 01/36/218/427/AM-14/EPCG-I	3130003367 dated 12.08.2008	Condonation of delay and relaxation in obtaining installation certificate and permission to cover exports of shipping bills wherein authorization no. and date are not mentioned.	The Committee observed that the Installation Certificate has already been obtained from the Central Excise and, therefore, decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **condone** the delay in installation of capital goods.**This has the approval of DG.** For the request regarding permission to cover exports of shipping bills wherein authorization number and date are not mentioned, the firm may approach RA.
33.	M/s Dong-A India Automotive Private Limited 01/36/218/327/AM-14/EPCG-I	0430001370 dated 13.11.2003 043000836 dated 27.11.2002	To count 50 shipping bills with EPCG authorization no. 0430001370 dated 13.11.2003 against EPCG authorization no. 0430000836 dated 27.11.2002	The Committee deliberated upon the case and decided to **allow** adjustment of excess exports made against EPCG authorization No. 0430001370 dated 13.11.2003 (i.e. counting of 50 shipping bills with EPCG authorization No. 0430001370 dated 13.11.2003) for fulfillment of EO of other EPCG authorization No. 0430000836 dated 27.11.2002 provided the exports made are within the validity period of EPCG Authorizations and subject to the condition that there is no double counting of exports and adjustment of excess exports is done in respect of value of entire shipment under a shipping bill and not a part of it.
34.	M/s Jindal Steel and	3330001686	Shifting of imported capital	The Committee observed that both

	Power Limited 01/36/218/47/AM-15/EPCG-I	dated 26.05.2010 3330001499 dated 23.11.2009	goods from Patratu, Jharkhand Plant to Angul Plant, Odisha.	the addresses of the unit i.e. the unit where the capital goods are installed at present and the unit where the capital goods are to be shifted are incorporated in IEM, IEC and RCMC. The firm have informed that the capital goods are not installed in the Patratu Plant yet because of non-availability of land for enabling installation of production line. The Committee, therefore, decided to **grant permission** to shift the capital goods from their unit located at Balkudra(Patratu) to their another unit located at Angul, Odisha subject to the condition that the company will furnish fresh installation certificate.
35.	M/s SachFabs Creation (P) Ltd. 01/37/218/35/AM-15/EPCG-II	0530139293 dated 10.08.2005	Condonation of block-wise EO	The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**condonation from condition of fulfillment of block-wise EO subject to payment of composition fee of 2% on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1 (RE:2013)/Para 5.8.3 of HBP v1 (RE:2012). **This has the approval of DG.**
36.	M/s Ribbel International Limited 01/37/218/62/AM-15/EPCG-II	0530141066 dated 17.05.2006	Condonation of block-wise EO	The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**condonation from condition of fulfillment of block-wise EO subject to payment of composition fee of 2% on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1 (RE:2013)/Para 5.8.3 of HBP v1 (RE:2012). **This has the approval of DG.**
37.	M/s Premier Paper Packaging 01/37/218/189/AM-14/EPCG-II	0530143048 dated 09.02.2007	Condonation of block-wise EO and amendment of the name and address of the firm in EPCG authorization.	The Committee decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**condonation from condition of fulfillment of block-wise EO subject to payment of composition fee of 2% on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1 (RE:2013)/Para 5.8.3 of HBP v1 (RE:2012).**This has the approval of DG.** The Committee also decided to **allow** change in name and address of the firm in EPCG Authorization from M/s Premier Paper Packaging to M/s Premier Paper Packaging (A Unit of Raja Ispat (P) Ltd.), I-42, Site V, Surajpur Industrial Area, Greater Noida – 201306.
38.	M/s NatesanPrecision	0430002257	Condonation of block-wise	The Committee deliberated upon the

	components (P) Ltd. 18/06/AM-15/P-5	dated 12.01.2005	EO and extension of EOP.	case and decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**: a. condonation from condition of fulfillment of block-wise EO subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1(RE:2013)/Para 5.8.3 of HBP v1 (RE:2012); and b. extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfiled 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(a) of HBP Vol. I. However, the Committee decided that the firm should be informed that the exports of sister concern are not considered towards fulfilment of EO. **This has the approval of DG.**
39.	M/s Ruchira Printing & Packaging 01/37/218/29/AM-15/EPCG-II	2230000707 dated 07.09.2007 2230000775 dated 12.11.2007	Condonation of block-wise EO	The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**condonation from condition of fulfillment of block-wise EO subject to payment of composition fee of 2% on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1 (RE:2013)/Para 5.8.3 of HBP v1 (RE:2012). **This has the approval of DG.**
40.	M/s United Drilling Tools Ltd. 01/37/218/54/AM-15/EPCG-II	0530143687 dated 18.05.2007 0530146490 dated 24.06.2008 0530149015 dated 20.05.2009	Regularization of shifting of capital goods imported under EPCG authorization from one place to other.	The Committee observed that addresses of the unit i.e. the unit where the capital goods were installed initially and the unit where the capital goods are installed now are mentioned in IEC and RCMC. The firm have also produced copies of Installation Certificates issued by Central Excise confirming installation at the new unit. The Committee, therefore, decided to **regularize** the shifting ofcapital goods from their unit located at Plot No. 1D, Block B, Sector-10, Noida-201301 to their another unit located at C-41, Sector-81, Noida.
41.	M/s Olympic Cards Ltd. 01/37/218/56/AM-15/EPCG-II	0430003644 dated 24.04.2006	Condonation of block-wise EO and extension in EOP.	The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **allow**: a. condonation from condition of fulfillment of block-wise EO

				subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of each block in terms of the provisions of Para 5.8.2 of HBP v1(RE:2013)/Para 5.8.3 of HBP v1 (RE:2012); and b. extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfiled 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(a) of HBP Vol. I. **This has the approval of DG.**
42.	M/s Bharat Aluminium Company Limited 01/36/218/121/AM-14/EPCG-I	List of 9 EPCG authorization	a. Condonation of delay in installation of capital goods and to grant them time till April, 2015 to complete the installation and for obtaining and submission of installation certificate in respect of 9 EPCG authorizations. b. Condonation of delay in installation of capital goods beyond 18 months in respect of EPCG authorization nos. 0530136301 dated 28.05.2004, 0530136455 dated 24.06.2004 and 0530136175 dated 07.05.2004.	a. The Committee deliberated upon the request and decided to **defer** it with the direction that before consideration of grant of time for installation of capital goods upto April, 2015, the firm should obtain a certificate from Central Excise that capital goods imported/procured against the subject EPCG Authorization are in company's possession and are kept at the site/address of the factory premises mentioned in the Authorizations. b. The Committee observed that the Installation Certificate has already been obtained from the Central Excise and, therefore, decided to **recommend to DG for relaxation under Para 2.5 of FTP** to **condone** the delay in installation of capital goods.**This has the approval of DG.**
43.	M/s Kalyani Forge Limited 01/36/218/299/AM-14/EPCG-I 01/36/218/06/AM-15/EPCG-I	3130000914 dated 16.11.2004 16 EPCG authorizations	a. Consideration of excess exports made against EPCG authorization no. 3130000914 dated 16.11.2004 against other 20 EPCG authorizations for fulfillment of EO as per para 2.5 of FTP; and b. Condonation of delay in installation of capital goods against 16 EPCG authorizations	a. The Committee deliberated upon the case and decided to **allow** adjustment of excess exports made against EPCG authorization no. 3130000914 dated 16.11.2004 for fulfillment of EO of 20 EPCG Authorizations (List received from RA enclosed) provided the exports made are within the validity period of EPCG Authorizations and subject to the condition that there is no double counting of exports and adjustment of excess exports is done in respect of value of entire shipment under a shipping bill and not a part of it. b. The Committee observed that there is delay in installation in respect of subject Authorizations as per RA's report and, therefore, decided to recommend **to DG for relaxation under Para 2.5 of FTP** to

				condonethe delay in installation of capital goods.**This has the approval of DG.**
44.	M/s APM Terminals Limited 01/36/218/291/AM-14/EPCG-I	0330008331 dated 31.03.2005 0330009232 dated 21.07.2005 0330009814 dated 23.09.2005 0330010231 dated 16.11.2005 0330010407 dated 05.12.2005	To treat the imports made under 100% EOU scheme as imports made under EPCG authorizations	Representative of the DOR stated that they need to call for comments from their field office/s in the matter before furnishing their comments. He also requested to furnish copies of Bill of Entry of the capital goods imported by the firm under EPCG Scheme. The Committee, therefore, decided to **defer** the case with the direction to call for copies of Bill/s of Entry and furnish the same to DOR. Other relevant papers would also be furnished to DOR. DOR in turn will furnish comments before the next meeting.
45.	M/s Arihant Tiles & Marbles Private Limited 01/36/218/48/AM-14/EPCG-I	1330000416 dated 17.12.2003	Condonation for slight deviation in description of capital goods imported against EPCG authorization no. 1330000416 dated 17.12.2003	

The case was first considered in the EPCG Committee meeting held on 23.10.2013. The Committee deliberated upon the case in detail and decided to **defer** the case. It was decided to call from the party a copy of Custom attested Invoice of capital goods bearing technical details/specifications.

As per the comments furnished by the DIPP, vide letter dated 29.08.2013 they have no objection for change of description of the machine (from 60L to 80L) in EPCG License issued to the firm.

In the meeting held on 23.01.2014, the Committee considered the case and decided to reject it with the following observation:

"The Committee observed that on the EPCG Authorization and B/E description of machine has been shown as Poly Valent Resin Line Machine Type Res "60L" whereas on Customs attested Invoice only Poly Valent Resin Line Machine is mentioned. Moreover, the machine found installed in the factory is Poly Valent Resin Line Machine Type Res "80L". The party could not produce a corroborative evidence attested by Customs to show that model "80L" had been imported. The Committee, therefore, decided to ***reject*** *the request of the firm."*

Subsequently, the firm requested the Committee to review its decision with the submissions that:

a. The subject EPCG Authorization mentions the import item as Poly Valent Resin Line Machine Type RES 60L;
b. The type of EPCG machinery has been mentioned as "RES 60L";
c. The Bill of Entry No.487080 dated 18.8.2004 mentions the description of import item as "**Poly Valent Resin Line MachineType Res 60L";**
d. The said Bill of Entry indicates the foreign supplier's Invoice No. 55/04 dated 1.6.2004;
e. The foreign supplier's Invoice No. 55/04 dated 1.6.2004 duly certified by customs mentions the details of Machinery as **Poly Valent Resin Line Machine** as per Performa Invoice No.00156 dated 29.2.2004 and EPCG Licence No.1330000416 dated 17.12.2003;
f. The Performa Invoice No.00156 dated 29.2.2004 mentions following details for the Polyvalent Resin Line as under:-

    i. Sub-Para (e) mentions regarding the **Resin application emplacement**.
    ii. Sub-Para (i) mentions regarding the **Stockage tunnel for resin polymerization (on already resin-treated slabs).**
    iii. Sub-Para (j) mentions regarding the taking the **slabs** out from the polymerization storage unit.

g. The above three details of (i) Resin application (ii) Resin Polymerization on already resin treated slabs and (iii) Slabs (for various numbers) relate to the different activities involved in the **Poly Valent Resin Line Machine** imported against EPCG authorization which has been explained in the foreign supplier's letter dated 24.2.2012 as under:-

    i. **Figure 60** in the Invoice **indicates Capacity of process of the resin treated.**

    ii. **Figure '80 Top'** in the invoiceindicates Capacity of processing of the **resin treated before and after resin in the stockage tunnel.**

    iii. **The Figure '85'** on the **place affixed on Polyvalent Resin Line Machine indicates the total slabs required at a time as input including before and after resin in the stockage tunnel** and for movement from one tunnel to another and also for carrying the resin operation during the course of working.

In the meeting held on held on 15.05.2014 it was decided to **refer the case to DOR** to examine the matter in respect of details regarding date of manufacture of machine, model No. and date of machine and as to whether machine was manufactured before the date of B/E and to apprise the Committee of the facts.

While the comments from DOR was awaited, the firm, vide their letter dated 03.07.2014, forwarded a copy of the letter dated 27.06.2014 received from foreign supplier **confirming date of manufacturing of machine as 01.06.2004.**

During this meeting, the representative of DOR furnished a copy of letter dated 27.06.2014 received from Customs, Mumbai. It was mentioned in the letter that the submission of the party that the various terms used such as RES 60L, RES 80 TOP and RES 85 TOP refer to same machine cannot be verified from the available records. In the letter dated 27.06.2014 received from Central Excise, Jaipur (enclosed with the letter of Central Excise Mumbai) it is mentioned that the Resin Line Machine installed in the factory is bearing description Resin Line Machine "RES 85 TOP" as given on plate affixed on it. Description of the machine in the EPCG licence/supplier invoice/performa invoice/bill of entry was shown as under:

As per EPCG licence No. 1330000416 dated 17.12.2003	As per Proforma Invoice No. 0156 dated 29.02.2004	As per Bill of Entry No. 487080 dated 18.08.2004
Poly Valent Resin line machine type 60L	Poly Valent Resin Line for marble and granite type "RES 80 Top"	Poly Valent Resin Line machine type 60L

Re-verification of installed machinery was undertaken by the Central Excise departmental officers on 26.03.2014 and it was found that a plate affixed on the panel of the machine bears the printed description as "Model – RES 85 TOP", Construction year 2004 and Serial No. 90. The machine was manufactured before the date of bill of entry. Supplier of machine and asesee have contended that RES 60L, RES 80 TOP and RES 85 TOP are one and the same.

During the meeting, the representative of the DOR stated that they have no objection if the machine installed in the factory is same which was imported against the EPCG Authorization.

Representative of DIPP had no objection.

The Committee, therefore, decided to **recommend to DG to allow**condonation for slight deviation in description of capital goods subject to the condition that the firm would furnish an indemnity bond/undertaking that the capital goods installed in the factory is same as was imported against the EPCG Authorization and they would be liable for payment of duty + applicable interest if it is found at any stage that the machine is different from what was imported against the EPCG Authorization.

This has the approval of DG.

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
FE = Foreign Exchange
IEC = Importer-Exporter Code
DOR = Department of Revenue
CLA = Central Licensing Area
IEM = Industrial Entrepreneurs Memorandum
RCMC = Registration-cum-Membership Certificate

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