MINUTES OF 9th MEETING OF EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI SATYAN SHARDA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 03.00 PM ON 11.10.2019 IN COMMITTEE ROOM NO.11, H WING, UDYOG BHAWAN, NEW DELHI.

I. Following officers attended the meeting:

i. Shri Rajbir Sharma, Joint Director General of Foreign Trade, DGFT
ii. Shri Vaibhav Bhatnagar, OSD, Department of Revenue
iii. Shri A.K. Mishra, A.I.A, Ministry of Steel
iv. Shri Randheep Thakur, Deputy Director General of Foreign Trade, DGFT

II. Minutes of the last Meeting held on 13.09.2019 were confirmed. Shri Vaibhav Bhatnagar, OSD, Drawback, while referring to the minutes of the EPCG Committee meeting held on 13.09.2019 stated that they are in the process of sending written comments in the case nos. 14 and 16 of the Agenda of the EPCG Committee meeting held on 13.09.2019. The Chairman of the Committee informed him that the communication received from them will be dealt with as and when received.

III. Further, Shri A.K. Mishra, A.I.A, Ministry of Steel, pointed out that whereas he was present in the EPCG Committee meeting held on 13.09.2019 as a Member, representing the Ministry of Steel, and had also marked his presence in the attendance sheet, in the minutes hosted on the DGFT website, his name is missing from the list of officers who attended that meeting. He requested that this anomaly may be rectified. Since Shri A.K. Mishra, A.I.A, Ministry of Steel had attended the Meeting dated 13.09.2019 and had also put his signature in the attendance sheet, this inadvertent mistake is rectified and his presence as a Member in the Meeting dated 13.09.2019 is taken on record.

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

Sl. No.	Firm's Name and File Numbers	EPCG Authorisation No.	Subject	Decision of the EPCG Committee
1.	Netafim Irrigation India Pvt Ltd, Vadodara 01/37/218/123/ AM-19/EPCG-II	i.3410001216 dated 22.04.2008 ii.3430002383 dated 30.05.2013	Request for counting of excess exports made against EPCG authorization No. 3410001216 dated 22.04.2008 for fulfilment of EO against other EPCG authorization No. 3430002383 dated 30.05.2013.	The request of the party is for counting of excess exports made against EPCG authorization. The party has stated that subject EPCG authorisation is not registered with Customs. They say that they tried many times to file shipping bills under this licence & each time they got the error stating said licence is not shown on Customs site. They approached RA Vadodara also for re-transmitting and the ICEGATE help desk has also confirmed that the Licence was not transmitted with amendments from RA Vadodara due to some system error. They have no other option except to request for counting of

				excess exports made against EPCG Authorization. The Committee deliberated upon the case and decided to **defer** it for calling a report from RA.
2.	M/s. Srinivasa Engineering Works, Chennai 01/36/218/350/ AM-17/EPCG-II	0430014014 dated 09.09.2014	Request for review of the decision of EPCG Committee meeting held on 06.12.2017 regarding fulfilment of specific export obligation by job work supplies effective to SEZ.	The request of the party is for review of the decision of EPCG Committee meeting held on 06.12.2017 regarding fulfillment of specific export obligation by job work supplies to an SEZ Unit. The party has stated that they have imported a Lathe Machine and have been receiving Purchase Orders/Job Work Orders from M/s. Sundram Fasteners Limited, a Unit located in SEZ, for machining that Unit's automotive components by use of the Lathe Machine. After machining inclusive of turning/drilling/facing these automotive components they dispatch them back to the above said SEZ unit. That SEZ Unit exports those automotive components after further processing at their end. The functions of the authorization holder, therefore, are only limited to machining of automotive parts. The authorization holder is raising invoice towards job work carried out by them and the SEZ Unit makes the payment to them towards the job work and machining cost. The request was taken up in EPCG Committee meeting held on 06.12.2017 and following decision was taken: "The Committee noted that the party is doing job work for third party M/s.Sundram Fasteners Limited located in SEZ unit which they are exporting after further processing at their end. The Committee deliberated upon the case and decided to reject the request. The supply to SEZ should be through Bill of Exports for considering towards EO

				fulfillment under EPCG Scheme." Now, the party has stated that the Committee has erred while taking this decision since the issue in hand relates to supply under Job work to SEZ and hence valid document in lieu of Bill of Export will be serial numbered Challans issued under Rule 41 & 42 of SEZ Rules, 2006 duly certified by SEZ authorities. The representatives of the party who appeared for the personal hearing, inter-alia, stated that: i. As per Section 2(m) of Special Economic Zones Act, 2005, export means "supplying goods or providing services from the Domestic Tariff Area to a unit (SEZ) or Developer". ii. Hon'ble Tribunals in various recent decisions held that supplies made to SEZ either prior to 2008 or thereafter have been considered as exports and consequently assesse is entitled for all the benefits and incentives which otherwise available to physical export of goods out of India. iii. DGFT vide Policy Circular No. 22/2015-20 dated 29.03.2019 has clarified that proceeds realized through normal banking channels from third party account to the Authorization holder account on account of such exports only shall be counted towards fulfillment of export obligation and the same has been adhered to in the matter. The Committee deliberated upon the case and decided to **defer** it with the direction

				to call comments of the Department of Revenue.
3.	M/s. Tata Motors Limited, Mumbai 01/36/218/134/ AM-20/EPCG	0530172595 dated 09.07.2018	Permission for scrapping of machine and waiver from submission of installation certificate of capital goods and actual user condition.	The party has requested for permission for scrapping of machine and waiver from submission of installation certificate of capital goods and AU condition. The party has stated that they had imported 02 Nos. of Grob Machines and cleared them from Nhava Sheva Port. During transportation from Nhava Sheva Port to their Pune Plant, there was an accident which damaged the machines and resulted in their non-usable condition. They claimed insurance against the accidental damages of the capital goods as per survey report for beyond repair with total loss. The E-auction has been conducted by the Insurance company to salvage the machine. The Committee deliberated upon the case and decided to **defer** it with the direction to RA to seek a report from the Jurisdictional Customs Authority as to whether the fact of the scrapping of the machine has been brought to their notice and updated in their records or not.
4.	M/s. Raj Overseas, Panipat 01/37/218/250/ AM-19/EPCG-II	3330003918 dated 07.12.2015	Request for regularization of shifting of capital goods.	The Committee took into account the submission of the party that they have imported the capital machinery vide B.E. No. 7277480 dated 29.10.2016 and due to administrative and production requirement they have installed machinery on 24.11.2016 at "Plot No. 11-12, Sec-25, Huda Industrial Area Panipat" instead of "Plot no. 150, sec-25 Huda, Industrial Area, Panipat-132103". The party stated that they have submitted the installation certificate of the same in RA, Panipat on 23.07.2018. The new address is duly mentioned in IEC and RCMC as well. The Committee decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to** grant ex-post facto approval regarding shifting of the capital goods from Plot No. 150, Sec-25

				Huda, Industrial Area, Panipat-132103 to Plot No.11-12, Sec-25, Huda Industrial Area Panipat, subject to the condition that the new address is mentioned in the IEC and RCMC. The decision is also subject to the condition that confirmation of installation of capital goods is obtained by RA from Jurisdictional Customs Authority and payment of composition fee of Rs.5000/- to RA. Further, RA to verify that no ECA/DRI/ Customs action has been initiated against the party. **This has the approval of DG.**
5.	M/s. Virgo Aluminum Ltd, Chandigarh 01/37/218/246/ AM-18/EPCG-II	2230001442 dated 22.07.2016	Request for condonation of procedural lapse of mentioning wrong authorization no. on shipping bills	The Committee noted that the request is for condonation of procedural lapse of mentioning wrong authorization no. on the shipping bills and observed that a similar request was first considered in its meeting held on 29.08.2019. The Committee took into account submission made by the party that they have inadvertently mentioned multiple Authorization numbers in the direct export shipping bill No. 9014133 dated 27.07.2016 which is not counted for fulfilment of EO in any other EPCG authorisation. 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 filling in the shipping bill No. 9014133 dated 27.07.2016, subject to the condition that: (i) This is not a free shipping bill; (ii) There is no double counting of exports and payment of a composition fee of Rs.200/- per export document is made by the party;

				(iii)the export item mentioned in the shipping bill are same as mentioned in the Authorisations; (iv)The shipping bill on which the wrong EPCG authorisation number is mentioned and which are to be counted/utilised towards the EO fulfilment of other EPCG authorisation, have not been taken in consideration by the RA towards redemption of any EPCG Authorisation. (v) None of the EPCG authorisations under consideration have been redeemed. (vi) Any investigation/ adjudication proceeding by DRI/ Customs / ECA action is not pending in respect of the subject EPCG authorisation. **This has the approval of DG.**
6.	M/s. Indo Autotech Limited., CLA New Delhi 01/36/218/114/ AM-20/EPCG	i.0530154539 dated 14.01.2011 ii.0530154896 dated 28.02.2011 iii.0530155518 dated 19.05.2011 iv.0530153399 dated 14.09.2010 v.0530154900 dated 01.03.2011 vi.0530153235 dated 31.08.2010	Request for condonation of procedural lapse of mentioning wrong authorization no. on shipping bills.	The Committee took into account the submission of the party that at the time of filing of application for redemption they came to know that due to clerical mistake the had mentioned wrong EPCG authorization nos. in the shipping bills instead of correct Authorization number. The Committee deliberated upon the case and decided to **defer** it for calling report from RA.
7.	M/s. Jindal Poly Films Ltd, New Delhi 01/36/218/136/ AM-20/EPCG	0530163946 dated 12.12.2014	Request for condonation of delay in installation of spares beyond three years' time.	The Committee noted that the request is for condonation of delay in installation of spares beyond three years' period. The party has stated that since the import period is only 18 months against the EPCG Authorisation, they had imported the said spares in advance and installed them when it was required. They have also stated that the import of spares has been completed but as the spares are required as and when there is any repair/ change of parts, which may

				happen any time during the running period of said plant /machinery, the same were installed beyond three years' period. The Committee further noted that the export obligation has been fulfilled within the stipulated export obligation 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** condonation of delay in installation of spares beyond 3 years, subject to following conditions: i. Payment of composition fee of Rs.5000/- to concerned RA. ii. Submission of installation certificate from jurisdictional Customs Authority (from Chartered Engineer in case the party is not registered with Central Excise Authority) to concerned RA. iv. Any investigation/adjudication proceeding by DRI/Customs/ECA action is not contemplated/pending in respect of the subject EPCG authorisation(s). **This has the approval of DG.**
8.	M/s. Madura Coats Private Ltd., Bangalore 01/36/218/66/AM-19/EPCG-I	3530003618 dated 16.03.2009	Request to review of the decision taken in the EPCG Committee meeting held on 24.05.2019 regarding condonation of procedural lapse of non mentioning of supporting manufacturer's name in the shipping bills in respect of EPCG authorisation No. 3530003618 dated 16.03.2009.	The request of the party is for review of the decision taken in the EPCG Committee meeting held on 24.05.2019 regarding condonation of procedural lapse of non-mentioning of supporting manufacturer's name in the shipping bills in respect of EPCG authorisation. The Committee deliberated upon the case and observed that since mentioning of supporting manufacturer's name in the shipping bills is necessary, this procedural lapse cannot be condoned. The Committee, therefore, **rejected** the request of the party, being devoid of merit.

9.	M/s. Delta CNC Applications, Hosur 01/36/218/125/ AM-20/EPCG	0430007612 dated 18.08.2009	Request for acceptance of ARE-I instead of third party shipping bills for fulfilment of EO.	The request of the party is for acceptance of ARE-I instead of third party shipping bills for fulfilment of EO in respect of EPCG authorisation. The party has stated that as the third party exporter is not willing to share his name they do not have third party shipping bill, The Committee deliberated upon the case and noted that third party shipping bill is mandatory document and, therefore, decided to **reject** the request, being devoid of merit.
10.	M/s. Vrijesh Natural Fibre & Fabrics (India) Pvt Ltd, Mumbai 01/36/218/135/ AM-20/EPCG	0330021280 dated 15.09.2008	Request for condonation of the delay in payment of fees for excess utilisation.	The Committee noted that in the case of the party, due to fluctuation in exchange rate prevailing the authorisation was utilised for import of goods in excess of duty saved amount by more than 10% by customs authority as per para 5.16 of HBP of FTP 2015-20. They have fulfilled the export obligation and submitted the documents for redemption to the RA but could not pay fee for excess utilization within one month's time and requested to allow regularization of late payment of additional fee to cover excess imports. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay in payment of fee for excess duty saved amount as envisaged in Para 5.16(a) of HBP 2015-20. **This has the approval of DG.**
11.	M/s. Tata Power SED, Bengaluru 01/37/218/124/ AM-19/EPCG-I	0730012794 dated 18.10.2013	Request for condonation for non-mentioning of installation date in certificate issued by Central Excise authority in respect of EPCG authorisation no. 0730012794	The Committee noted that installation of capital goods has been completed and the party has obtained installation certificate from Central Excise Authority. However, as per installation certificate dated 05.02.2016 issued by Central Excise the capital goods have been imported vide BOE dated 19.11.2013, 27.06.2014 and 13.10.2014 but date of installation is not mentioned. However, installation of capital goods has been

			dated 18.10.2013.	certified by Chartered Engineer certificate dated 06.03.2019 and also by Central Excise authority. 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 non-mentioning of installation date in Installation Certificate issued by Central Excise, subject to payment of Rs.5000/- as composition fee and to the condition that any investigation/adjudication proceeding by DRI / Customs/ ECA action is not contemplated/ pending in respect of the subject EPCG authorisations. **This has the approval of DG.**
12.	M/s. Naini Tissues Limited., Moradabad 01/37/218/257/ AM-19/EPCG-II	i.2930000230 dated 27.12.2010 ii.2930000223 dated 19.11.2010 iii.2930000222 dated 19.11.2010 iv.2930000231 dated 27.12.2010	Request for condonation of wrong mention of EPCG authorisation number in shipping bills.	The party has requested for condonation of wrong mention of EPCG authorisation number in shipping bills for redemption of EPCG authorization. The party has stated that they have not used those shipping bills for benefit of redemption of another license and they had submitted an affidavit to RA, Dehradun office but RA is adamant that all shipping bill be produced to customs for amendment of EPCG license number. The Committee deliberated upon the case and decided to **defer** if for calling RA's report.
13.	M/s. Mukta Arts Ltd., Mumbai 18/87/AM-15/P-5	0330000345 dated 02.06.2000	Clarification on average export obligation.	The party has obtained the EPCG Authorisation in the capacity of a Service Provider and has fulfilled the EO by export of audio visual software/films in physical form (Tapes/Prints). The party has requested for acceptance of such exports as service exports and thus waiver from maintenance of annual average export obligation. RA, Mumbai has asked the firm to bifurcate the value of services and goods exported in physical form, which according to the firm is neither practical

				nor possible. RA, Mumbai has informed that the firm has included physical exports also (Tapes/Prints) for fulfilment of EO and, therefore, they are bound to fulfil the average export. The Committee noted that in a similar case PRC in its meeting held on 07.12.2012 had clarified that: "a. It is clarified that if the software is exported in Physical Form (Tapes/CD), it will be treated as Physical Export or Export of Goods. However, if the same is going in soft form, it would be treated as services. b. The product in question is a mix of 'service' and 'good'. If export documents, as per Para 9.62 of FTP for "Third-party exports" are submitted, then such exports are to be treated as exports of 'goods'. A 'Third-party Exports' will be permissible as per policy." The Committee deliberated upon the case and decided to **reject** the request as software is exported in Physical Form (Tapes/Prints) and, therefore, will be treated as physical export.
14.	M/s. Pritul Machines, Panipat 01/37/218/48/AM-19/EPCG-II	3330001681 dated 18.05.2010	Court case- CWP 12133/2018- redemption of EPCG authorization.	The case was deferred in EPCG Committee meeting held on 30.08.2019. The Committee noted that the High Court of Punjab and Chandigarh vide Order dated 03.07.2019 has directed DGFT to complete the redemption proceedings in respect of EPCG Authorisation No. 3330001681 dated 18.05.2010 issued to the petitioner within a period of three months from the date of receipt of certified copy of this order as the pendency of these proceedings is hampering the business of the petitioner. RA, vide email dated 19.08.2019, has requested for guidance on the following two points:

				i.	From the submitted documents it has been observed that firm has made third party exports to fulfil the specific EO. Whereas in the condition sheet export item indicated was 'Bakery Machines' ITC 84381010 and the firm has made export of worth USD 176465 under the above ITC HS that too with the description as 'Bakery Equipment'. And rest of the exports worth USD 283758 have been made under the ITC HS and description that does not match with condition sheet. A copy of relevant portion of ANF 5B is attached for your perusal. It may also be noted that vide their letter dated 01.05.2018 & 10.05.2018, the firm had submitted request to add above export items in their authorisation but same could not be done in light of various references received from the DRI & in light of sub-judice nature of the case. HQrs may please guide us on the issue whether export of such export items which are not endorsed on the condition sheet could be considered for fulfillment of specific EO under above circumstances.
				ii.	Secondly**,** originally the Invoices and Agreement (of Third Party exports as required under Para 5.10) submitted by the Party did not contain the EPCG license no. The party has submitted a revised invoice duly incorporating the License No. on it stating that amendment in invoice is duly allowed in GST law. Regarding mentioning the EPCG license no. on agreement, they submitted that they have been issued only one EPCG license from DGFT till date. As no other EPCG license is

				issued to them, mentioning of EPCG license on agreement may be condoned. The Committee deliberated upon the case and decided that RA may call a report from Jurisdictional Custom Authority to see whether Adjudication Order has been passed in the matter or not. The case stands **deferred.**
15.	M/s. Winsome Knitwear, Mohali 01/37/218/388/ AM-17/EPCG-II	2230000666 dated 15.06.2017	Review of the decision of EPCG Committee meeting held on 27.09.2018 regarding condonation of procedural lapse of wrong mentioning of EPCG authorization Nos. on shipping bills.	The matter was taken up in EPCG Committee meeting held on 27.09.2018 and it was decided to remand the case to RA to dispose of the case as per the relevant policy and procedure in this regard. The party has submitted a copy of RA, Chandigarh's letter dated 25.03.2019 asking the party to inform under which policy and procedures their request could be considered for procedural lapse of wrong mentioning of the authorisation number on the shipping bills. As per list of shipping bills submitted by the party there are 24 shipping bills in which EPCG authorisation No. 2230000032 is mentioned and in another 24 shipping bills EPCG authorisation no. 2230000542 is mentioned. The party intends to use these shipping bills for fulfilment of EO in respect of EPCG authorisation No. 2230000666 dated 15.06.2017. The Committee deliberated upon the case and decided to **defer** the case to examine it first on file.
16.	M/s. Tata Steel Limited., Kolkata 01/36/218/20/A M-20/EPCG	0230011943 dated 15.11.2016	Request for condonation of delay in submission of installation certificate.	The Committee took into account the submission of the party that that they had imported "Flextural Testing Machine" under Post Exports Export Promotion Capital Goods, which was installed in their premises situated at Jamshedpur on 5^{th} March, 2017 and installed within 6 months from the last date of import but due to unavoidable circumstances, the Installation Certificate pertaining to the same could not be obtained from the Chartered Engineer within 18 months. As

				a result, they are not in a position to submit the same to RA, Kolkata within the stipulated time period of 12 months. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** condonation of delay in submission of installation certificate till 01.01.2019, subject to payment of composition fee of Rs.5000/- and submission of fresh installation certificate. RA to verify that no ECA/DRI/Customs action is pending. **This has the approval of DG.**
17.	M/s. Sankalp Engineering & Services Pvt Ltd., Pune 01/37/218/153/ AM-19/EPCG-II	i.3130002952 dated 08.02.2008 ii.3130003180 dated 05.06.2008 iii.3130004216 dated 05.10.2009 iv.3130004888 dated 18.06.2010 v.3130006787 dated 10.08.2012 vi.3130006569 dated 07.05.2012 vii.3130006271 dated 11.12.2008 viii.3130006937 dated 15.10.2012 ix.3130007127 dated 11.01.2013 x.3130007252 dated 14.03.2013 xi.3130007251 dated 14.03.2013	Request for condonation the lapse of mentioning incorrect authorization number in shipping bills.	The Committee observed that the case was deferred in its meeting held on 24.05.2019 and 26.07.2019 as there are a large number of shipping bills with procedural lapse and decided to call a detailed report from RA. The Committee deliberated upon the case and decided to **defer** the case to examine it first on file.
18.	M/s. Skylark Proteins Pvt Ltd, Haryana 01/36/218/142/ AM-20/EPCG	Authorization has been applied	Request for permission for import of Silos as an integral part of manufacturing	The party has stated that they are setting up a unit to manufacture soya protein which is an essential raw material for poultry and other animal feed. For said manufacturing facility they needed certain imported machines comprising

			process soya proteins.	silos and soya preparatory plant. However, their application got rejected and one of the reasons being that Silos resembles item in list of capital goods not permitted for import as per appendix-5F to public notice No 47 /2015-20 dated 6th Dec 2017. The party has stated that Silos are integral part of manufacturing process of soya proteins as the grain that comes directly from farms is full of impurities and such grain is subjected to mechanised system of cleaning, sorting and grading so that high quality cleaned grain goes into the manufacturing lines. Conventional storage means could deteriorate the quality in terms of increased moisture, exposure to bacteria/fungi etc. AND Silos also help in maintaining the moisture level of grain at optimum level so as to maintain quality of the finished goods The Committee noted that the item “Silo” to be imported under the EPCG Scheme is in the nature of construction material like sheds meant for storage purpose which are not permitted for import as per Appendix 5F of Public Notice No. 47/2015-20 dated 06.12.2017. The Committee deliberated upon the case and decided to **reject** it, being devoid of merit.
19.	M/s. TTK Prestige Limited, Bangalore 01/36/218/48/AM-20/EPCG	i.0330018954 dated 04.02.2008 ii.0330019632 dated 28.03.2008 iii.0330019983 dated 12.05.2008 iv.0330020178 dated 03.06.2008 v. 0330020357 dated	Request for counting of exports made from a different plant towards fulfilment of EO against drawback shipping bills in respect of 09 EPCG authorisations.	The party has requested for counting of exports made from a different plant towards fulfilment of EO against ‘drawback shipping bills’ in respect of 09 EPCG authorisations. The party has submitted that the relevant shipping bills are filed under drawback scheme. However, these shipping bills could not be endorsed with the EPCG license number owing to prolonged court process at the Hon'ble Bombay High Court for approval of the Company

		13.06.2008 vi.0330020533 dated 02.07.2008 vii.0330020655 dated 11.07.2008 viii.0330021200 dated 05.09.2008 ix.0330021267 dated 11.09.2008		Scheme Petition, the order of which became finally effective in 2017. The Committee deliberated upon the case and decided to **defer** it for examination on file.
20.	M/s. P. Vasudevan Webcot, Enalkulam 01/37/218/235/ AM-19/EPCG-II	i.1030002859 dated 19.05.2015 ii.1030003451 dated 28.12.2017	Request for permission to take over the EPCG obligation by M/s. Dynamic Techno Medicals Pvt Ltd,- regarding.	The Committee deliberated upon the case and decided to again **defer** it for examination on file first.
21.	M/s. Bhabani Offset & Imaging Systems Pvt Ltd., Guwahati 01/36/218/105/ AM-12/EPCG-I	i.1430000017 dated 06.04.2004 ii.1430000029 dated 27.10.2004	Relaxation in respect of EPCG authorizations	M/s Bhabani Offset & Imaging Systems Pvt. Ltd, Guwahati has been representing since 2011 for various relaxations (extension in EO) and subsequently waiver of EO: i. Complete waiver of the EO through Policy Relaxation Committee of the DGFT, or ii. Inclusion of their MSME unit under the 25% Export obligation (EO) provision as per Para 5.12 (reduced EO for North East Region) of the FTP with further extension of EO period as a special case of Assam & North East India considering the genuine hardship faced by them, or iii. Waiver of the interest upon duty saved amount and thereafter make provision to pay the interest free duty saved amount in suitable/affordable equal installments. The Committee noted that the party has already been informed that there is no

				provision for complete waiver of Export Obligation. They were also informed that the specific Export Obligation reduction to 25 percent, which is allowed for Units in the Northeast region is available only for authorizations issued on or from the date of notification, i.e., from 05.06.2012. The Committee deliberated upon the case and decided to **reject** the request being devoid of merit.

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, B.O.E.=Bill of Entry, EPCG = Export Promotion Capital Goods, RA = Regional Authority, BG = Bank Guarantee, FFE = Free Foreign Exchange, IEC = Importer-Exporter Code, DoR = Department of Revenue, IEM = Industrial Entrepreneurs Memorandum, RCMC = Registration-cum-Membership-Certificate.