MINUTES OF EPCG COMMITTEE MEETING HELD UNDER THE CHAIRMANSHIP OF SHRI JAIKANT SINGH, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 1430 Hours ON 27.04.2015

Following officers attended the meeting:

a. Shri Akash Taneja, Joint Director General of Foreign Trade, DGFT
b. Shri D.K. Gupta, Director (DBK), Department of Revenue
c. Shri K.K. Tiwari, Industrial Advisor, DHI

II. Minutes of the last Meeting held on 26.02.2015 were confirmed.

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

Sl. No.	Party's Name and File Numbers	EPCG Auth. No.	Subject	Decision of the Committee
1.	M/s Microtex Energy Pvt. Ltd., Bangalore 18/116/AM-15/P-5	0730006172 dated 05.10.2007	Condonation of block-wise EO and extension in EOP for 2 years	The Committee took into account the submission of the party that they could not make any export during the original EOP, due to slump in global demand for PVC Separators for batteries. The Committee noted that the party has submitted copies of fresh export orders and have stated that they are confident to fulfil the EO within the extended time period. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow**: (a) condonation from condition of fulfillment of block-wise EO, 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 each block in terms of the provisions of Para 5.8.2 of HBP v1 2009-14/ Para 5.14 (c) of HBP 2015-20; and (b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**

2.	M/s Lupin Limited, Mumbai 01/36/218/216/AM -15/EPCG-I	0330038819 dated 22.05.2014	Permission to shift capital goods to another unit abroad before grant of EODC	The Committee took into account the submission of the party that though they have fulfilled the entire export obligation, they have not obtained EODC so far as they are yet to receive payment for the supplies made by them towards EO fulfilment. The Committee was of the opinion that re-export of capital goods imported under the EPCG scheme should not be permitted till EODC is obtained. The Committee therefore decided to **reject** the case.
3.	M/s Maxrich Foods Limited, Karnal 18/131/AM-15/P-5	3330000676 dated 18.12.2006 3330000677 dated 22.12.2006 3330000678 dated 22.12.2006 3330000679 dated 22.12.2006 3330000680 dated 22.12.2006	Condonation of block-wise EO	The Committee took into account the submission of the party they have not made any export during the original EOP due to non-availability of export order for their export products. The Committee noted that the party has given copies of third party export orders obtained by them and are confident to fulfil the EO within the extended time period. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20. Third party exports, if any, would be subject to conditions of Para 5.10(d) of HBP 2015-20. **This has the approval of DG.**
4.	M/s DK Shell Button Industries (P) Ltd., Gurgaon 01/36/218/155/AM -15/EPCG-I	0530139729 dated 19.10.2005	Condonation of block-wise EO and extension in EOP for 2 years	The Committee took into account the submission of the party that they have not made any exports during the original EOP, due to recession in market. However, the party has furnished a certified copy of CA Certificate showing fulfilment of EO to the tune of US$ 1,60,432/- against total EO of US$ 1,99,373/-, which are made after 18.10.2013 (i.e. after expiry of EOP). The Committee took into account the submission of the party that the party has given copies of fresh export orders obtained by them and are confident to

				fulfil the EO within the extended time period. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow**: (a) condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and (b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
5.	M/s GP Golden Prints Pvt. Ltd., Chennai 01/36/218/149/AM-15/EPCG-I	0430004473 dated 22.12.2006	Condonation of block-wise EO and extension in EOP for 2 years.	The Committee observed that the party has fulfilled 31.41% EO, but failed to fulfil the entire EO during the original EOP and has submitted copies of fresh export orders. The Committee took into account the submission of the party that they are confident to fulfil the EO within the extended time period. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow**: (a) condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and (b) extension in EOP for 2 years on

				payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
6.	M/s Focus Energy Limited, New Delhi 01/36/218/125/AM-15/EPCG-I	0530156044 dated 21.07.2011	Permission for re-export of capital goods after 3 years from the date of clearance by Customs in relaxation of Para 5.16 of HBP 2009-14/Para 5.25(a) of HBP 2015-20	The Committee observed that the capital goods were imported as per Bill of Entry No. 4373848 dated 17.08.2011 and the goods were cleared from Customs on 12.09.2011. However, after installation of machines, the party found that these machines were unfit for use. The Committee noted that the party vide their letter dated 22.08.2014 (i.e. after 3 years from the date of clearance by Customs) has applied to CLA, New Delhi for re-export of capital goods for foreign supplier as per Para 5.16 of HBP 2009-14/Para 5.25(a) of HBP 2015-20. In response CLA, New Delhi has rejected their request stating that the request was made after expiry of 3 years and advised the party to approach DGFT Hqrs. The Committee decided to ask RA the detailed reasons for rejection and also direct the party to furnish Installation Certificate and hence **deferred** the case.
7.	M/s Jakhau Salt Company Pvt. Ltd., Chennai 01/36/218/265/AM-13/EPCG-I	3730000107 dated 29.09.2008	Regularization of import of capital goods (i.e. Truck Model Tipper) under EPCG Scheme	The Committee noted that the request of the party was rejected by the EPCG Committee in its meeting held on 14.06.2013 on the grounds that the trucks were imported for transportation of goods which is not permitted under the EPCG Scheme. The Committee took into account the submission of the party that tippers/dumpers are being utilized for transport within boundaries earmarked for extracting/mining activities of solar raw salt. The Committee however decided to **reject** the request of the party as extraction of Solar Raw Salt is not a mining activity and that the tippers/dumpers are being used only for transportation of material. The RA is advised to take immediate

				necessary action in this case for recovery of customs duty and interest.
8.	M/s Jindal (India) Limited, Kolkata 01/36/218/185/AM-15/EPCG-I	0230001625 dated 11.07.2006	i. Change in the name of the company from M/s UFL to M/s JIL; ii. acceptance of installation certificate; iii. condonation of block-wise EO and extension in EOP for 2 years.	The Committee observed that the authorization no. 0230001625 dated 11.07.2006 was issued to M/s Universal Foils Limited. However M/s UFL could not install the Capital Goods and the same were lying in their custody at their premises. The company was taken over by M/s Jindal (India) Limited by way of amalgamation vide order of Honb'le High Court of Kolkata dated 06.08.2012. The Committee noted the submission of the party that after amalgamation of their company M/s JIL has taken over all assets and liabilities of M/s UFL and also the plant imported by M/s UFL to their custody and consequently M/s JIL has intimated their Jurisdictional central excise authority about the taking over vide letter dated 26.12.2012. M/s JIL has installed the Capital Goods, which was imported by M/s UFL and started production; The Committee therefore decided to advise RA to **allow** change in the name of the company from M/s UFL to M/s JIL subject to obtaining certified copy of order of Hon'ble High Court of Kolkata w.r.t. amalgamation dated 06.08.2012 and submission of fresh BG/LUT. The Committee took into account the submission of the party that they have obtained installation certificate issued by central excise authority. The Committee, therefore, decided that the installation certificate issued to M/s JIL may be accepted. The Committee also noted that the party has already submitted the composition fee for condonation of block-wise EO to concerned RA. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow**: (a) condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and (b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
9.	M/s Bangalore Villas Pvt. Ltd., Bangalore 01/36/218/116/AM -15/EPCG-I	0730004390 dated 21.07.2006	Condonation of block-wise EO	The Committee noted that the Export Product/Service provided by the party is not clearly indicated in their request. The Committee, therefore, decided to **defer** the case with the directions to obtain details of export product and copy of EPCG authorization along with condition sheet from party/RA.
10.	M/s Muthulaxmi Spinning Mills (P) Ltd., Srivilliputtur 18/123/AM-15/P-5	3530002289 dated 09.01.2007 3530002288 dated 09.01.2007	Condonation of block-wise EO and extension in EOP for 2 years	The Committee took into account the submission of the party that they have not made any export during the original EOP, due to recession in the international market. The Committee noted that the party has given copies of fresh export orders obtained by them and have stated that they are confident to fulfil the EO within the extended time period. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow**: (a) condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and

				(b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
11.	M/s Baldva Textiles Pvt. Ltd., Jaipur 01/36/218/43/AM-15/EPCG-I	1330001260 dated 21.04.2006	Condonation of block-wise EO and extension in EOP for 2 years	The Committee took into account the submission that the party has not made any export during the original EOP, due to world-wide recession in textile industry and bad economy. The Committee noted that the party has given copies of fresh export orders through merchant exporters obtained by them and has stated that they are confident to fulfil the EO within the extended time period. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: (a) condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and (b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17

				(b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. In case of third party export, the party should follow conditions stipulated in para 5.10 (d) of HBP 2015-20. **This has the approval of DG.**
12.	M/s Glenmark Generics Ltd., Mumbai 01/36/218/156/AM-15/EPCG-I	0330028343 dated 06.01.2011 0330032459 dated 20.04.2012	(i) Condonation for procedural lapse of mentioning wrong plot nos. in the installation certificate and (ii) Accepting the unit of measurement as "Nos." instead of "Set" in the installation certificate	The Committee heard the representatives of the party in personal hearing. It was observed that the request submitted by the party was not clear. The Committee, therefore, decided to **defer** it with directions to advise the party to submit a clear representation.
13.	M/s K.N. Industries, Kolkata 01/36/218/182/AM-15/EPCG-I	0230003146 dated 04.04.2008	Condonation of block-wise EO (first block)	The Committee observed that the report from RA states that a Show Cause Notice (SCN) under rule 7(1) of FT(D&R) Act has been issued to the party. The Committee, therefore, decided to **defer** it with directions to ask RA to furnish a copy of SCN.
14.	M/s Dhiman Engineering Corporation, Faridabad 01/36/218/150/AM-15/EPCG-I	0530138431 dated 11.04.2005	Consideration of S/bills wrongly endorsed with other EPCG authorization for the purpose of redemption	The Committee observed that the party has already fulfilled their entire EO during the original EOP. However the party had wrongly endorsed other EPCG authorizations in some S/bills. The Committee took into account the submission of the party that the party has given an affidavit/undertaking (as per Policy Circular No. 7/2002), duly certified by Chartered Accountant. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **condone** procedural lapse of mentioning multiple EPCG authorization numbers on the shipping bills subject to the condition that there is no double counting of exports/Shipping Bills and free shipping bills, if any, would not be counted towards EO fulfilment. Partial shipping bill will not be counted. The Committee further recommended imposition of a composition fee of Rs. 200/- on each such shipping bill where more than one EPCG authorization number has been

				endorsed and which are being counted for fulfilment of EO. **This has the approval of DG.**
15.	M/s Health Care Global Enterprises Ltd., Bangalore 01/36/218/68/AM-15/EPCG-I	0730012989 dated 18.12.2013	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 company has already obtained installation certificate from Chartered Engineer. The Committee, therefore, decided to **regularize** shifting of the capital goods from their centre located at Curie Abdul Razzaque, Ansari Cancer Institute IRBA, Ranchi to their centre located at No. 8, P. Kalinga Rao Road, Sampangi Rama Nagar, Bangalore. The regularization is subject to payment of composition fee of Rs. 5000/-. **This has the approval of DG.**
16.	M/s Glenmark Pharmaceuticals Limited, Mumbai 01/36/218/137/AM-13/EPCG-I	24 EPCG authorization issued during the period of AM-08 to AM-11	Re-fixation of average EO	The case was placed before EPCG Committee in its meeting held on 22.01.2015 wherein it was decided to defer the case for seeking additional information. The representatives of the party appeared for personal hearing before the Committee and stated that: i. The company underwent a business reorganization in 2008 due to which the then subsisting Glenmark Pharmaceuticals Ltd demerged into 2 separate distinct entities, viz. Glenmark Pharmaceuticals Limited and Glenmark Generics Limited. ii. According to the format of Re-organization, through a Business Transfer Agreement, two divisions namely, Active Pharmaceuticals Ingredients (API) and USA Formulation divisions were transferred to the newly created Glenmark subsidiary, namely Glenmark Generics Ltd; whereas SRM formulation division continued to remain with the Glenmark Pharmaceuticals Limited. iii. Glenmark Generics was formed purely under a business reorganization essentially to strengthen focus on R&D and accelerate the growth in the

				generics and API business and hence had nothing to do with the hitherto Export performance of Glenmark as an overall Company. iv. The party submitted that their overall company exports have consistently grown during the years (2008-09, 2009-10 and 2010-11) under deliberation. v. Exports of Glenmark Generics Limited (the new entity) has also consistently increased on year on year basis, and Glenmark Generics Limited has maintained its AEP. vi. The temporary decrease in AEP (only in Glenmark Pharmaceuticals Limited) is basically on account of business re-organization. However the demerged entity i.e. M/s Glenmark Generics Limited to whom the business of two divisions' viz. API Division and USA Formulation Division has been transferred will also be required to maintain average EO corresponding to the business transferred as they have also obtained EPCG authorizations after demerger. In other words the two demerged entities will cumulatively maintain average EO of the unified company. Therefore, the Committee decided that the RA may **allow** re-fixation of average EO of M/s Glenmark Pharmaceuticals Limited.
17.	M/s Indian Optics Pvt. Ltd., New Delhi 01/36/218/135/AM-15/EPCG-I	0530142020 dated 25.09.2006 0530142021 dated 25.09.2006	Condonation of block-wise EO and extension in EOP	The case was placed before EPCG Committee in its meeting held on 22.01.2015 wherein it was decided to defer the case with the direction to obtain copies of confirmed export orders, reasons for non-fulfilment of EO and installation certificate from central excise. The Committee noted that the party has fulfilled 60% EO in respect of authorization no. 0530142020 dated 25.09.2006 and Nil against authorization no. 0530142021 dated 25.09.2006 The Committee took into account the submission of the party that due to poor market conditions in the international market they could not fulfil their EO and that they have fresh export orders and are confident to fulfil

				the EO within the extended time period. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: (a) condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and (b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
18.	M/s Ind-Swift Limited, Chandigarh 01/36/218/64/AM-15/EPCG-I	2230000482 dated 23.11.2006	Regularization of place of installation of capital goods imported under EPCG scheme	The case was placed before EPCG Committee in its meeting held on 17.12.2014 wherein it was decided to defer the case with the directions to ask the party to furnish installation certificate from central excise authority. 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. The Committee took into account the submission of the party that their unit is excise exempted. The Committee, therefore, decided to **regularize** shifting of the capital goods from their unit located at Plot No.17B, Sector 2, Parwanoo (H.P) to their unit located at village – Malkumajra, Tehsil – Nalagarh, Distt. – Solan (H.P) based on installation certificate issued by chartered engineer. The regularization is subject

				to payment of composition fee of Rs. 5000/-. **This has the approval of DG.**
19.	M/s Vakrangee Limited, Mumbai 01/37/218/197/AM-15/EPCG-II	0330013702 dated 20.10.2006	Condonation of block-wise EO (1st block)	The Committee took into account the submission of the party that the party has not made any export during the first block period, however, they have fulfilled 105.20% EO during the second block period. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of [FTP 2015-20] to allow** condonation from condition of fulfilment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20. **This has the approval of DG.**
20.	M/s Rasandik Engineering Industries India Limited 01/37/218/98/AM-15/EPCG-II	0530140595 dated 07.03.2006 0530140437 dated 14.02.2006	Condonation of lapse of non-submission of installation certificate from central excise.	The Committee observed that though the party is registered with central excise they have obtained installation certificate from chartered engineer. However, they have also submitted a request to Central Excise Authority for issuance of installation certificate but the same has not yet been received. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** acceptance of installation certificate issued by independent chartered engineer instead of Central Excise authority subject to payment of composition fee of Rs. 5000/-. **This has the approval of DG.**
21.	M/s Safire International Pvt. Ltd. 01/37/218/183/AM-15/EPCG-II	0530142573 dated 06.12.2006	Condonation of block-wise EO	The Committee noted that the party has not made any exports and their export obligation period has already expired on 5.12.2014. The Committee therefore decided to **reject** the request of party for condonation of block-wise EO.
22.	M/s Power Technologies, Bangalore 01/37/218/261/AM-14/EPCG-II	0730003371 dated 10.10.2005	Condonation of block-wise EO and extension in EOP for 2 years	The Committee noted that the party has fulfilled EO to the tune of Rs. 50,69,196/- out of Rs. 1,74,48,696/-. The Committee took into account the copies of fresh export orders obtained by them and submission of the party

				that they are confident to fulfil the EO within the extended time period. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: (a) condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and (b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
23.	M/s SVG Fashions Limited, Mumbai 01/37/218/173/AM-15/EPCG-II	0330008852 dated 08.06.2005	Addition of alternate product viz. "Non Embroidery Fabric" from the date of issuance of authorization.	The Committee observed that the party has stated that they have already fulfilled their EO by export of embroidered fabric, however they have mentioned description of export product as 'with or without embroidered fabric' in order to claim DEPB benefits. The Committee, therefore decided to **defer** the case with the direction to call for copies of 10 shipping bills from the party as a sample.
24.	M/s Shirpur Gold Refinery Limited 18/49/AM-12/EPCG-II	0330000677 dated 06.11.2000	Extension in EOP for one year on the grounds of RBI restrictions on import of Gold Dore.	The case was placed before EPCG Committee in its meeting held on 22.01.2015, wherein it was decided to defer the case for calling additional details from RA. The Committee took into account the report of RA that the export obligation period of the subject authorization has been extended by them upto 05.11.2014. The Committee took into account the submission of the party that they have not been able to utilize their extended

				time due to restrictions imposed by RBI on import of raw material for refinery i.e. Gold Dore. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** second EOP extension for 1 year with the condition that 50% of duty payable in proportion to the unfulfilled export obligation is paid by authorization holder to Custom authorities before an endorsement of extension is made on EPCG authorization by RA concerned in terms of provisions contained in Para 5.11(b) of HBP Vol. I. 2009-14, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
25.	M/s Shri Govindaraja Mills Ltd., Tamilnadu 01/37/218/207/AM -15/EPCG-II	3530000985 dated 06.05.2005	Condonation of block-wise EO	The Committee noted that the party has fulfilled their entire EO during the second block period, but could not fulfil the block-wise EO. 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 from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20. **This has the approval of DG.**
26.	M/s Rajat Wires Pvt. Ltd., New Delhi 01/37/218/208/AM -15/EPCG-II	0530140645 dated 14.03.2006	Condonation of block-wise EO and extension in EOP	The Committee noted that the party has fulfilled 71.21% EO. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: (a) condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and

				(b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
27.	M/s Biopac India Corporation Limited, Mumbai 01/36/218/147/AM-15/EPCG-I	14 EPCG authorization issued during the period AM-05 to AM-07	Re-fixation of average EO (by excluding the export performance of the unit lost in fire)	The Committee took into account the submission of the party that they are unable to achieve their average export obligation due to the fact that their sole unit, based on exports of which, their average EO was fixed, was completely destroyed in a fire accident in 2004 prior to obtaining the fresh EPCG authorizations. The Committee decided to **defer** the case with directions to RA to carry out a physical inspection of the site of the fire accident and verify the documents submitted by the party in support of their claim.
28.	M/s JSW Steel Limited, Mumbai 01/36/218/78/AM-15/EPCG-I	0330004393 dated 25.09.2003	Re-fixation of average export performance	The Committee noted that the business of M/s Ispat Industry was taken over by M/s JSW Steel Limited in 2011 and it started operating in the name of JSW Ispat Steel Ltd. Subsequently JSW Ispat Steel Ltd. got merged with JSW Steel ltd. based on merger plan approved by the Bombay High Court. The Committee further noted that the party has requested for re-fixation of average EO in respect of 118 EPCG Authorizations as the original authorization holder M/s Ispat Industry had not been able to fulfil their average 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.
29.	M/s LGB Forge Limited, Coimbatore 01/36/218/360/AM-14/EPCG-I	730001103 dated 27.06.2003 730001034 dated 22.05.2003 730001525 dated 19.01.2004 730001545	Review of the decision of the EPCG Committee	The Committee noted that the request of the party regarding condonation of delay in submission of details regarding acquisition and demerger was earlier rejected in the EPCG Committee meeting held on 27.02.2014 on the grounds that party should have got the authorization amended and they should have furnished fresh LUT/BG before taking over the company as per High

		dated 30.01.2004 730001418 dated 05.12.2003		Court order. The party has represented against this decision of the Committee on the grounds that the delay on their part was not wilful and requested for a personal hearing to explain their case. The Committee deliberated the matter and decided to give an opportunity of **personal hearing** before the next EPCG Committee scheduled for 25th May, 2015.
30.	M/s Bestech Hospitalities Pvt. Ltd., Gurgaon 01/36/218/160/AM-15/EPCG-I	28 EPCG authorizations issued during the period AM-07 to AM-09	Modification of average EO for authorizations issued during the year of 2007-08 and 2008-09	The Committee noted that the case was considered in the EPCG Committee meeting held on 17.12.2014 and was deferred for further examination. The Committee took into account the submission of the party that they are unable to achieve their average export obligation due to the fact that their sole unit, based on exports of which, their average EO was fixed, has been sold off. The Committee also noted that the firm had redeemed the authorizations prior to obtaining fresh EPCG authorizations and that the condition of including exports made under redeemed EPCG authorizations in the average EO of fresh EPCG authorizations was deleted w.e.f. 1.4.2013. It was decided that all such requests for re-fixation of average EO on grounds of the above change in FTP would be taken up for consideration in consultation with the Department of Revenue (DoR). The Committee therefore decided to **defer** the case for examination in consultation with DoR.
31.	M/s Tropical Granites 01/37/218/155/AM-14/EPCG-II	5330000786 dated 29.09.2003 5330000852 dated 25.08.2004 5330000897 dated 09.02.2005 5330000936 dated 23.09.2005	Waiver of average EO during the ban period	The Committee noted that the request of the party was placed before the EPCG Committee meeting dated 27.2.2014 wherein it was decided that the request for waiver of average EO during the ban period can be examined only on getting a report from RA that the party had only one mine in Kerala which was closed. The Committee noted that the report from RA states that the party had four granite quarries in Kerala which were closed on account of the prohibitory orders w.e.f. 02.02.2006, imposed by the Government of Kerala. The Committee took into account the submission of the firm that they were able to obtain a fresh mining lease in Kondapalakala and Thammampati in Tamil Nadu and could resume full mining operations only in 2013.

				The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of <u>FTP 2015-20</u>** to **allow** waiver from maintenance of average EO for the period AM 06 till AM 13 i.e. from date of ban on mining activity by Government of Kerala till obtaining of fresh mining lease by the party. **This has the approval of DG.**
32.	M/s Reliance Industries Limited, Mumbai 01/37/218/174/AM-15/EPCG-II	0330035744 dated 10.05.2013	Re-validation of EPCG authorization	The case was placed before EPCG Committee in its meeting held on 22.01.2015, wherein it was decided to defer the case with the directions that the party be asked to provide a certificate from the Labour Commissioner for the period of strike (in English). The Committee was informed that the party had furnished a certified copy of letter/report dated 02.03.2015 obtained by M/s Larsen & Toubro Heavy Engineering, Surat from Deputy Labour Commissioner, Surat, in English, certifying that the strike started from 16.12.2013 to 12.05.2014 (4 months and 26 days) at M/s L&T Heavy Engineering, Hazira. The Committee was also informed that the party has been allowed revalidation of said EPCG authorization for 4 months from the expiry of the validity of the EPCG authorization i.e. up to 31st March, 2015, with approval of DG subject to ex-post facto approval of the EPCG Committee. The Committee **granted** post-facto approval.
33.	M/s The Meenachil Marketing & Processing Co-operative Society Ltd., Kerala 18/119/AM-15/P-5	103000685 dated 28.10.2005	Counting of exports of alternate products	The Committee observed that there was a provision to fulfill 100% EO by exports of alternate product manufactured by them as per para 5.4(i) of FTP 2004-09. The Committee, therefore, decided to **allow** counting of exports of alternate products viz. 'Natural Rubber HA Latex 60% DRC/Natural Rubber ISNR-20' already made by the party for EO fulfillment in terms of the above provisions. The party would however maintain average export obligation for items viz. 'Natural Rubber HA Latex 60% DRC/Natural Rubber ISNR-20' as may be fixed by RA.
34.	M/s Sri Venkatram	3530002151	Extension in EOP	The Committee noted that the party

	Spinners (P) Ltd., Tamilnadu 01/37/218/209/AM-15/EPCG-II	dated 24.11.2006 3530002168 dated 27.11.2006 3530002172 dated 27.11.2006 3530002169 dated 27.11.2006 3530002325 dated 23.01.2007	for 2 years	has already obtained the first block extension as per para 5.8.2 of HBP v. 1 against all the 5 authorizations. The Committee took into account the submission of the party that they have not been able to fulfil the entire EO during the original EOP, due to recession in the international market and that they have given the copies of fresh export orders obtained by them and are confident to fulfil the EO within the extended time period. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
35.	M/s High Street Fashions Ltd., Jaipur 01/36/218/28/AM-14/EPCG-I	1330001670 dated 23.04.2007	Counting of excess exports made against three EPCG authorizations (i.e. 1330001583 dated 13.04.2007, 1330001584 dated 13.04.2007, 1330001585 dated 13.04.2007) already clubbed and redeemed for fulfilment of EO of fourth EPCG Authorization (i.e. 1330001670 dated 23.04.2007).	The Committee noted that as per the report of RA, Jaipur the party has clubbed three authorizations and fulfilled 90% EO. The said three authorizations were redeemed under fast track provision as per Para 5.9 of FTP 2009-14 / Para 5.09 of FTP 2015-20 . The Committee decided that RA should first revise the EODC's issued against 3 clubbed EPCG authorizations issued to the party by deleting the extra shipping bills which the party wants to utilise for redemption of 4th EPCG authorisation and then consider EODC against the 4th EPCG authorization No. 1330001670 dated 23.04.2007 with following conditions: i) The counting of excess exports made against 3 EPCG authorization nos. 1330001583 dated 13.04.2007, 1330001584 dated 13.04.2007, 1330001585 dated 13.04.2007 for fulfilment of EO of 4th EPCG authorization no. 1330001670 dated 23.04.2007 will be subject to the condition that the exports made are

				within the validity period of EPCG Authorizations and that there is no double counting of shipping Bills, all shipping bills are for direct exports and not third party exports and are not free shipping bills. ii) A composition fee of Rs 200 per shipping bill would be charged for such shipping bills which are being considered for fulfilment of EO in respect of other EPCG authorizations.
36.	M/s Mit-Dix Gems, Mumbai 18/40/AM-15/P-5	0330004511 dated 16.10.2003	Condonation of block-wise EO and EOP extension for 2 years	The Committee noted that the said authorization was valid up to 15.10.2011. However, the party has fulfilled their entire EO on 31.10.2013 i.e. after completion of original EOP. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow:** (a) condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and (b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
37.	M/s GPT Steel Industries Limited, Kutch 01/36/218/166/AM-15/EPCG-I	3730000033 dated 03.06.2005	Condonation of block-wise EO and extension in EOP for 2 years	The Committee took into account the submission of the party that they have not made any export during the original EOP, due to procedural lapse of non-mentioning the EPCG authorization number on shipping bills.

				The Committee noted that the party has given copies of fresh export orders obtained by them and have stated that they are confident to fulfil the EO within the extended time period. The Committee also noted that the party has already submitted the composition fee for unfulfilled EO to concerned RA. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow**: (a) condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and (b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
38.	M/s Mafatlal Industries Limited, Mumbai 01/36/218/156/AM-12/EPCG-I	01500721 dated 30.03.1998	i. Extension for fulfilment of import obligation as recommended by BIFR in order dated 25.06.09; ii. Re-fixation of EO from CIF value to duty saved value.	The Committee noted that the request of the party to amend the EPCG authorization to allow import at zero duty in terms of Customs Notification No. 29/97 dated 01.04.1997 amended vide Notification no. 122/99 dated 4.11.99 was last placed before the EPCG Committee in its meeting held on 10.4.2013 wherein it was deferred for obtaining the comments of DoR. The Committee noted that DoR has not agreed to the proposal on the grounds that goods under the authorization have been imported before issuance of

				Notification No. 122/99 dated 4.11.99. The Committee decided **not to extend** the validity of the EPCG authorisation for allowing further import. Re-fixation of the EO from CIF to Duty Saved Value is possible but before considering that request the party should first deposit duty along with interest as per the provisions in case of reduced import.
39.	M/s Kumar Printers Pvt. Ltd., Gurgaon 01/36/218/262/AM-14/EPCG-I	0530134617 dated 06.08.2003	i. Condonation from the maintenance of average exports year-wise completing the same in totality by the end of the 10th year; ii. Condonation of block-wise EO in terms of Para 5.8.3 of HBP v1 for the 2nd and 3rd block; and iii. Final extension in EOP upto 05.08.2013 (by two years)	The Committee noted that the party has fulfilled 76.05% EO during the original EOP. The Committee took into account the submission of the party that the party has fulfilled their entire EO during the period of August, 2011 to August, 2013 (i.e. 9th and 10th year). The Committee, therefore, **recommended to DG for relaxation under Para 2.58 of FTP** 2015-20 for : i. condonation of shortfall in Average EO for the years 2003-13 which was fulfilled in totality by the end of 10th year. ii. condonation from condition of fulfilment 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 2009-14/Para 5.14 (c) of HBP 2015-20; and iii. second EOP extension for 2 years (i.e. up to 05.08.2013) with a condition that 50% of duty payable in proportion to the unfulfilled export obligation is paid by authorization holder to Custom authorities before an endorsement of extension is made on EPCG authorization by RA concerned in terms of provisions contained in Para 5.11(b) of HBP Vol. I. 2009-14, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
40.	M/s Jindal Poly Films Limited, New Delhi 01/36/218/72/AM-13/EPCG-I	0530133359 dated 27.09.2002 0530136565 dated 14.07.2004 0530140674	Clubbing of 3 EPCG authorizations and change the EOP to 12 years against EPCG Authorization No.	Representative of the DOR stated that they need to call for a report from Customs in the matter before furnishing their comments. The Committee, therefore, decided to **defer** the case. DOR was requested to send the comments before the next

		dated 20.03.2006	0530133359 dated 27.09.2002 as the CIF value of the Authorization was more than 100 Crore.	meeting of EPCG Committee.
41.	M/s Winlex Impex Pvt. Ltd., New Delhi 01/37/218/219/AM-15/EPCG-II	0530145675 dated 22.02.2008 0530146235 dated 30.05.2008	Regularization of EO fulfillment by export of alternate products through group company	The Committee noted that there was a provision to fulfil 100% EO by exports of alternate product manufactured by the party or group company in respect of EPCG authorization No. 0530145675 dated 22.02.2008 (i.e. issued prior to March, 2008) and upto 50% EO against EPCG authorization No. 0530146235 dated 30.05.2008 (i.e. issued after the March, 2008) as per Para 5.4(i) of FTP 2004-09. The Committee, therefore, decided to **recommend to DG for relaxation under Para 2.58 of FTP -2015-20 to allow** the exports made by group company prior to endorsement of alternate products in the subject EPCG authorizations (but after issue of authorisation) in terms of provisions of para 5.5(c) and para 9.28 of FTP 2009-14. **This has the approval of DG.**
42.	M/s Nancy Krafts, New Delhi 18/31/AM-15/P-5	0530132526 dated 28.01.2002 0530132875 dated 21.5.2002 0530133196 dated 19.8.2002 0530133609 dated 4.12.2002	Condonation of block-wise EO and second EOP extension	The Committee took into account the submissions of the party that they have not made any export during the original EOP, due to recession in International market. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: (a) condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and (b) first extension in EOP for 2 years **for regularization purposes** on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an

				enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. (a) second EOP extension for two years **for regularization purposes** with a condition that 50% of duty payable in proportion to the unfulfilled export obligation is paid by authorization holder to Custom authorities before an endorsement of extension is made on EPCG authorization by RA concerned in terms of provisions contained in Para 5.11(b) of HBP Vol. I. 2009-14, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
43.	M/s Mastercraft Engineers Pvt. Ltd., Bangalore 18/79/AM-15/P-5	0730003369 dated 10.10.2005 0730004972 dated 8.12.2006	Condonation of Block-wise EO	The Committee observed that the party has fulfilled 100% EO and also made some excess export during the second block of their EOP. However they could not fulfil any EO during 1st block period. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20. **This has the approval of DG.**
44.	M/s Mansingh Hotels & Resorts Limited, New Delhi 18/62/AM-15/P-5	053013452 0 dated 17.07.2003 053013633 9 dated 08.06.2004	Issuance of EODC	The Committee noted that the party has not furnished any documents indicating actual dates when they sold the car imported under the EPCG scheme as well as for EO fulfilment status. Therefore, the Committee decided to **defer** the case with directions to call for proof of exact date

				of car sale and a copy of chartered accountant certificate for showing the EO fulfilment status by the party.
45.	M/s Grand Windsor Resorts Limited, Jalandhar 01/36/218/296/AM-14/EPCG-I	10 EPCG authorizations issued during the period AM-07 to AM-10	Re-fixation of average EO	The representative of the party appeared for personal hearing before the Committee and informed that they have responded to the show cause notices issued to them by Customs alleging misuse of cars imported under the EPCG scheme. Representative of the DOR stated that the matter is under examination. The Committee, therefore, decided to **defer** the case.
46.	Seyad Cotton Mills Ltd., Tamilnadu 01/37/218/181/AM-15/EPCG-II	3530003085 dated 22.01.2008 3530002134 dated 15.11.2006	Condonation of block-wise EO and extension in EOP for 2 years	The Committee took into account the submission of the party that they have fulfilled 40.47% EO in respect of EPCG authorization no. 3530002134 dated 15.11.2006 and have not made any export against EPCG authorization no. 3530003085 dated 22.01.2008 during the original EOP, due to unstability in export market. The Committee noted the fact that the party has given copies of fresh export orders obtained by them and have stated that they are confident to fulfil the EO within the extended time period. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: (a) condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and (b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time

				period. **This has the approval of DG.**
47.	M/s Omega Enterprises, New Delhi 01/37/218/262/AM-15/EPCG-II	0530140162 dated 28.12.2005	Condonation of block-wise EO and extension in EOP for 2 years	The Committee took into account the submission of the party that they had supplied goods under deemed export and are confident to fulfil the EO within the extended time period. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: (a) condonation from condition of fulfillment of block-wise EO, as the party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and (b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. **This has the approval of DG.**
48.	M/s Subtleweight Electric India Limited, Kolkata 01/37/218/175/AM-15/EPCG-II	0230001389 dated 09.03.2006	Condonation of block-wise EO and extension in EOP for years	The Committee took into account the submission of the party they are unable to count the exports already made by them towards EO fulfilment due to procedural lapse of non-mentioning the EPCG authorization number on shipping bills of third party exports made by them. The Committee, deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: (a) condonation from condition of fulfillment of block-wise EO, as the

				party could not apply to RA within the prescribed time period. This would be 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 2009-14/ Para 5.14 (c) of HBP 2015-20; and (b) extension in EOP for 2 years on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11(a) of HBP Vol. I. 2009-14/ Para 5.17 (b) of HBP 2015-20, as the party could not apply to RA within the prescribed time period. In case of third party export, the party should follow conditions stipulated in para 5.10 (d) of HBP 2015-20. **This has the approval of DG.**

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DGFT = Directorate General of Foreign Trade
DG = Director General
FTP = Foreign Trade Policy
HBP v1 = Handbook of Procedure Vol. I
EO = Export Obligation
EODC = Export Obligation Discharge Certificate
EOP = Export Obligation Period
EPCG = Export Promotion Capital Goods
RA = Regional Authority
BG = Bank Guarantee
FFE = Free Foreign Exchange
FE = Foreign Exchange
IEC = Importer-Exporter Code
DOR = Department of Revenue
CLA = Central Licensing Area, New Delhi
IEM = Industrial Entrepreneurs Memorandum
RCMC = Registration-cum-Membership Certificate
DHI = Department of Heavy Industry
DOT=Department of Telecommunication