**MINUTES OF 12th MEETING OF EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI SATYAN SHARDA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 11.00AM ON 14.02.2020 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
ii. Shri Vaibhav Bhatnagar, OSD, Department of Revenue
iii. Shri A.K. Mishra, A.I.A, Ministry of Steel
iv. Shri Ajay Pandey, Director, Office of Textile Commissioner, NOIDA
v. Shri Randheep Thakur, Deputy Director General of Foreign Trade, DGFT

II. Minutes of the last Meeting held on 24.01.2020 were confirmed.

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

| Sl. No | Firm's Name and Numbers | EPCG Authorisation No. | Subject | Decision of the Committee |
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| 1. | M/s. Polymart International., New Delhi<br><br>01/37/218/98/ AM-16/EPCG-II | 0530137018 dated 17.09.2004 | Request for extension in EOP | The request of the party is for extension of EOP for fulfillment of remaining export obligation. The Committee observed that the party has fulfilled only 50% of EO since issue of subject EPCG authorisation on 17.09.2004.<br><br>The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request for grant of EOP. |
| 2. | M/s. Divy Bhoj Sansthaan, New Delhi<br><br>01/36/218/237/ AM-19/EPCG-I | i.0530157213 dated 16.12.2011<br>ii.0530157577 dated 07.02.2012 | Request for transfer of EPCG authorizations. | The Committee observed that the case was earlier rejected by the EPCG Committee for transfer of EPCG authorizations due to slump sale to another entity M/s. Ann Products and Machines Pvt. Ltd. as all facts were not available.<br><br>In their review request the party has submitted copy of sale deed duly registered; copy of letter from Deptt. of Industries, Solan, HP, accepting change of name of the unit of the applicant to M/s. Ann Products and Machines Pvt. Ltd. and copy of HP Pollution Control Board accepting the change of name. The Committee noted that the party has stated that it is a case where slump sale agreement has been executed and registered.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** transfer of EPCG authorization No. 0530157213 dated 16.12.2011 and 0530157577 dated 07.02.2012 of M/s. Divy Bhoj Sansthaan to M/s. |

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| | | | | Ann Products and Machines Pvt. Ltd. due to slump sale, subject to the conditions that the RA will verify the documents submitted by the party towards slump sale. After satisfying itself RA may ensure that the IEC of Divy Bhoj Sansthaan is surrendered and M/s. Ann Products and Machines Pvt. Ltd obtains IEC duly showing changes after taking over Divy Bhoj Sansthaan.<br><br>The average EO imposed shall be maintained by the transferee company. The transferee company, however shall furnish fresh BG/LUT to the Customs authorities.<br>**This has the approval of DG.** |
| 3. | M/s. Deccan Mining Syndicate Pvt Ltd, Bangalore<br><br>01/36/218/145/ AM-20/EPCG | i.0730005305 dated 23.02.2007<br>ii.0730006141 dated 27.09.2007<br>iii.0730006695 dated 25.02.2008<br>iv.0730006694 dated 25.02.2008<br>v.0730007210 dated 22.07.2008 | Request for consideration of payment of central excise duty on locally procured goods as sufficient fulfillment of export obligation under EPCG scheme in respect of EPCG authorization numbers. | The request of the party is for acceptance of refund of actual central excise duty saved on locally procured goods for closure of EPCG authorisation instead of notional custom duty.<br><br>The firm has stated that since they were not able to fulfil EO due to ban imposed by Hon’ble Supreme court on iron ore mining and export of the iron ore they decided to pay up the “actual duty saved amount’ on the purchase of capital goods from domestic manufactures. They have been informed by RA, Bangalore through their deficiency letter dated 30.07.2018 that they were required to pay the total custom duty and interest thereon to the jurisdictional customs authorities and produce receipt and get regularization of the mentioned licenses. The Committee noted that the party has requested for personal hearing to explain their request in detail.<br><br>The Committee deliberated upon the case and decided to **defer** it for calling the party for PH. |
| 4. | M/s. P. Vasudevan Webcot, Enalkulam<br><br>01/37/218/235/ AM-19/EPCG-II | i.1030002859 dated 19.05.2015<br>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 observed that the case was taken up in the EPCG Committee meetings earlier but was deferred for further examination.<br><br>The Committee deliberated upon the case and noted that it is matter of business transfer agreement to a new entity and further noted that though according to the party the transfer agreement has been executed, the party is still holding the IEC. The Committee, therefore, decided that the party should first surrender its IEC in the name of M/s. P. Vasudevan Webcot, Ernalkulam to the RA and approach the Committee afterwards to examine the matter further. The case was, therefore, **deferred.** |

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| 5. | M/s. Mold – Tek Packaging Limited., Hyderabad<br><br>01/36/218/23/ AM-20/EPCG | 09300007849 dated 17.01.2012 | Request for condonation from maintenance of annual average performance in respect of EPCG authorization | The party has requested for condonation from maintenance of annual average performance on the ground that due to very less demand in the international market for items they manufacture and also that their clients had a slump in lubricant oils sales and thus could not market their products, they could not fulfill their annual average export obligation.<br><br>The Committee deliberated upon the case and decided to **reject** it as the grounds are too generic and thus devoid of merit. |
| 6. | M/s. Bangera Overseas Pvt Ltd., Mumbai<br><br>01/36/218/92/ AM-20/EPCG | i.0330043307 dated 22.12.2015<br>ii.0330043482 dated 14.01.2016<br>iii.0330043583 dated 28.01.2016 | Request to allow exports upto 50% Group Company from the date in respect of EPCG authorizations | The party has requested for allowing fulfilment of 50% export obligation through the exports made by their Group Company from the date of approval.<br><br>The Committee noted that the provision for allowing 50% EO through exports made by Group Company has since been deleted vide DGFT Notification No.01(RE-2013)/ 2009-2014 dated 18.04.2013. The Committee deliberated upon the case and decided to **reject** it as the request is devoid of merit. |
| 7. | M/s. Reliance Industries Limited, Mumbai<br><br>01/36/218/59/ AM-20/EPCG | i.0330035980 dated 30.05.2013<br>ii. 0330036346 dated 12.07.2013<br>iii. 0330038198 dated 28.02.2014<br>iv. 0330036698 dated 02.09.2013<br>v.0330038313 dated 13.03.2014<br>vi.0330041716 dated 19.05.2015<br>vii.0330041718 dated 19.05.2015<br>viii.0330042013 dated 30.06.2015<br>ix.0330042441 dated 21.08.2015<br>x.0330038307 dated 13.03.2014<br>xi.0330040078 dated 27.10.2014<br>xii.0330040110 dated 03.11.2014<br>xiii.0330040721 dated 15.01.2015<br>xiv.0330040182 dated 12.11.2014<br>xv.0330040170 dated 12.11.2014<br>xvi.0330041940 dated 24.06.2015<br>xvii.0330041037 dated 23.02.2015<br>xviii.0330041107 dated 27.02.2015<br>xix.0330041491 | Request for waiver of condition of submitting fresh installation certificate as they have already submitted installation certificate to RA. | The Committee observed that the request of the party for condonation of delay in installation of the capital goods was allowed in the EPCG Committee meeting held on 12.07.2019 subject to submission of fresh installation certificate.<br><br>Now, the party has requested for waiver of condition of submitting fresh installation certificate as they have already submitted installation certificate to RA.<br><br>The Committee deliberated upon the case and decided **to remand** the case back to RA. RA is to verify that the party has submitted installation certificate and if that is so, RA is advised not to insist upon fresh installation certificate. |

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| | | dated 21.04.2015<br>xx.0330042352<br>dated 06.08.2015<br>xxi.0330042440<br>dated 21.08.2015<br>xxii.0330038378<br>dated 21.03.2014<br>xxiii.0330038268 dated 07.03.2014<br>xxiv.0330037503<br>dated 19.12.2013<br>xxv.0330036750<br>dated 11.09.2013<br>xxvi.0330038415<br>dated 25.03.2014<br>xxvii.0330037195<br>*dated*07.01.2013<br>xxviii.0330040254<br>dated 20.11.2014<br>xxix.0330040705<br>dated 14.01.2015<br>xxx.0330041181<br>dated 11.03.2015<br>xxxi.0330041695<br>dated 15.05.2015<br>xxxii.0330042545<br>dated 07.09.2015<br>xxxiii.0330042607<br>dated 16.09.2015<br>xxxiv.0330038964<br>dated 11.06.2014<br>xxxv.0330040613<br>dated 31.12.2014<br>xxxvi.0330040079<br>dated 27.10.2014<br>xxxvii.0330040200<br>dated 13.11.2014<br>xxxviii.0330040207<br>dated 14.11.2014<br>xxxix.0330038688<br>dated 06.05.2014 | | |
| 8. | M/s. Reliance Industries Limited, Mumbai<br><br>01/36/218/58/ AM-20/EPCG | i.0330034702<br>dated 01.01.2013<br>ii. 0330034704<br>dated 02.01.2013<br>iii. 0330035743<br>dated 10.05.2013<br>iv. 0330036280<br>dated 04.07.2013<br>v. 0330037074<br>dated 21.10.2013<br>vi. 330037383 dated 05.12.2013<br>vii. 0330037687<br>dated 08.01.2014<br>viii. 0330042311<br>dated 31.07.2015<br>ix.03300 37834<br>dated 24.01.2014<br>x.0330040991<br>dated 18.02.2015<br>xi.0330041108<br>dated 27.02.2015<br>xii.0330036437<br>dated 25.07.2013<br>xiii.0330037164<br>dated 31.10.2013<br>xiv.0330036113<br>dated 14.06.2013<br>xv.0330033662 | Request for waiver of condition of submitting **fresh** installation certificate as they have already submitted installation certificate to RA. | The Committee observed that the request of the party for condonation of delay in installation of the capital goods was allowed in the EPCG Committee meeting held on 12.07.2019 subject to submission of fresh installation certificate.<br><br>Now, the party has requested for waiver of condition of submitting fresh installation certificate as they have already submitted installation certificate to RA.<br><br>The Committee deliberated upon the case and decided to **remand** the case back to RA. RA is to verify that the party has submitted installation certificate and if that is so, RA is advised not to insist upon fresh installation certificate. |

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| | | dated 11.09.2012<br>xvi.0330035155<br>dated 22.02.2013 | | |
| 9. | M/s. Vishnu Apartments Private Limited., CLA New Delhi<br><br>01/36/218/102/ AM-20/EPCG | i.0530146201 dated 23.05.2008<br>ii.0530146443 dated 18.06.2008<br>iii.0530146643 dated 09.07.2008<br>iv.0530147216 dated 16.09.2008,<br>v.0530147516 dated 20.10.2008<br>vi.0530147762 dated 18.11.2008<br>vii.0530147831 dated 26.11.2008<br>viii.0530148645 dated 20.03.2009 | Request for regularisation of exports of group company for fulfilment of EO. | The Committee noted that the request is for regularisation of exports of group company for fulfilment of EO in respect of EPCG authorisations issued during the period from 23.05.2008 to 20.03.2009 when there was a provision for allowing fulfilment of 50% EO by exports made by Group Company.<br><br>The Committee deliberated upon the case and decided to **defer** it for calling a detailed report from RA first. |
| 10. | M/s. Kaashvi Industries, Dehradun<br><br>01/36/218/100/ AM-20/EPCG | 6130000163 dated 12.01.2010 | Request for extension of EOP and transfer of liability to M/s. Jay ACE Technologies Limited in respect of EPCG authorisation. | The request is for extension of EOP in respect of EPCG authorisation and transfer of liability of M/s. Kaashvi Industries, Dehradun (which is closed down due to some ongoing legal dispute) to M/s. Jay ACE Technologies Limited.<br><br>The Committee deliberated upon the case and decided to **reject** the request for EOP extension being devoid of merit for the reason that in the allocated EOP party has not made any exports. |
| 11. | M/s. Anshika Fasterners Pvt Ltd., Nagpur<br><br>01/60/162/372/ Am-20/PRC/EPCG | 5030000112 dated 09.06.2011 | Request for extension of EOP against EPCG License | The Committee noted that the party has completed only 43.53% of EO in the stipulated EOP of 6 years and extended period of EOP for two years. The party seeks further two years extension for fulfilment of remaining EO.<br><br>The Committee deliberated upon the case and decided to **reject** the request for EOP extension being devoid of merit. |
| 12. | M/s. Tejas Chandulal Savla., Mumbai<br><br>01/36/218/154/ AM-20/EPCG | 0330035693 dated 08.05.2013 | Request for condonation of delay in payment of excess duty credit saved utilized by them in respect of EPCG authorization | The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.<br><br>The Committee deliberated upon the case and |

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| | | | | decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per authorization.<br>**This has the approval of DG.** |
| 13. | M/s. Sportking India Ltd, Ludhiana<br><br>01/36/218/162/ AM-20/EPCG | i.3030012497 dated 16.05.2014<br>ii.3030014525 dated 13.08.2015<br>iii.3030015142 dated 03.02.2016 | Request for condonation of delay in payment of excess utilization fee in respect of EPCG authorizations. | The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.<br><br>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 of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per authorization.<br>**This has the approval of DG.** |
| 14. | M/s. Goodwood Mrine Services Pvt Ltd, Mumbai<br><br>01/36/218/163/ AM-20/EPCG | 0330043680 dated 10.02.2016 | Request for condonation of delay in payment of excess utilization fee in respect of EPCG authorization | The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.<br><br>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 of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, |

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| | | | | subject to payment of composition fee of Rs. 5000/- per authorization.<br>**This has the approval of DG.** |
| 15. | M/s. Core Fashion Inc., Dehradun<br><br>01/36/218/267/ AM-19/EPCG-I | 6110000221 dated 20.10.2010 | Request for extension of EOP for one year in respect of EPCG authorization | The party has requested for extension of EOP for one year in respect of zero duty EPCG authorization issued on 20.10.2010.<br><br>The Committee deliberated upon the case and decided to **reject** the request for EOP extension being devoid of merit for the reason that even in eight years of extended EOP available, the party has been able to fulfill less than 42% EO. |
| 16. | M/s. Pioneer Industries, Haridwar<br><br>01/37/218/348/ AM-17/EPCG-II | 0530149242 dated 25.06.2009 | Request for Consideration of export made under third party shipping Bill no. 1982153 dated 23.07.2009,1984167 dated 30.07.2009 towards fulfillment of EO under EPCG authorization | The request is for consideration of export made under third party shipping Bill no. 1982153 dated 23.07.2009,1984167 dated 30.07.2009 towards fulfillment of EO in which EPCG authorisation number and name of the EPCG authorisation holder is not mentioned.<br><br>The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request to accept such shipping bills. |
| 17. | M/s. Shivam Steels & Tubes Pvt Ltd., Mumbai<br><br>01/36/218/189/ AM-20/EPCG | 0330045570 dated 20.10.2016 | Request for re-fixation of AEP in respect of EPCG authorization | The party has submitted that they have two manufacturing plants, one at Atgaon and the other at Chakan. They have closed down their Atgaon plant as machinery/equipment installed there has become obsolete. Their unit at Chakan is newly established unit equipped with latest machineries capable of facing international competition. Annual Average EO has been calculated on the basis of exports made by manufacture of product at their closed unit at Atgaon as well. As their Atgaon unit is no more working they think that issuing EPCG Authorisation by considering exports made by their Atgaon Unit is not justified and hence condition of maintaining Average export obligation needs review.<br><br>The Committee also heard the representative of party who came for PH.<br><br>The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request for the reason that at the time of issuance of the Authorisation, the exports of all the functional units having common IEC have to be |

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| | | | | taken into consideration. |
| 18. | M/s. Ketan Brothers Diamondz Exports, Mumbai<br><br>01/36/218/180/ AM-20/EPCG | 0330030604 dated 19.09.2011 | Request for condonation of delay in payment of official fees on excess duty saved value utilized in respect of EPCG Authorization. | The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.<br><br>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 of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per authorization.<br>**This has the approval of DG.** |
| 19. | M/s. Uttam Industries, Ghaziabad<br><br>01/36/218/179/ AM-20/EPCG | 0530152201 dated 21.05.2010 | Request for condonation of procedural lapse of delay in payment of excess utilization fee in respect of EPCG Authorization | The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.<br><br>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 of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per authorization.<br>**This has the approval of DG.** |

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| 20. | M/s. Ashvira Fashions Ltd, Mumbai<br><br>01/36/218/186/ AM-20/EPCG | 0330020097 dated 27.05.2008 | Request for condonation in procedural lapse of delay in payment of excess utilization fee in respect of EPCG Authorization | The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.<br><br>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 of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per authorization.<br>**This has the approval of DG.** |
| 21. | M/s. Switz International Pvt Ltd., Mumbai<br><br>01/36/218/184/ AM-20/EPCG | 330043959 dated 17.03.2016 | Request for condonation of delay in payment of excess utilization fee in respect of EPCG authorization | The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.<br><br>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 of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per authorization.<br>**This has the approval of DG.** |
| 22. | M/s. Laser Power & Infra Pvt Ltd., Kolkata | i.0230008350 dated 09.10.2012<br>ii.0230008212 dated | Request for consideration of average export of group | The party has requested for consideration of average export of group company for the purpose of regularization in respect of EPCG authorization when there was a provision to allow fulfilment of 50% Specific EO through exports made by Group |

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| | 01/36/218/197/ AM-20/EPCG | 21.08.2012 | company for EODC purpose in respect of EPCG authorization | Company.<br><br>The Committee deliberated upon the case and decided to **reject** it as there is no merit in allowing exports of group company for fulfilment of annual average export obligation. |
| 23. | M/s. H.J Knitwears, Ludhiana<br><br>01/36/218/199/ Am-20/EPCG | 3030011401 dt. 30.07.2013 | i. extension in block wise EOP and extension in EOP for two years ;<br><br>ii. Condonation of delay in submission of additional fee to cover excess imports affected by not more than 10% in terms of duty saved amount | The party has requested for the following:<br><br>i. Extension in block wise EOP and extension in EOP for two years;<br>ii. condonation of delay in submission of additional fee to cover excess imports affected by not more than 10% in terms of duty saved amount in respect of EPCG authorization no. 3030011401 dated 30.07.2013.<br><br>The Committee decided that the party may approach concerned RA in respect of their request for block wise extension in EOP and extension in EOP in terms of Public Notice no.35 and 36/2015-20 dated 25.10.2017 read with the provisions of Public Notice no. 55/2015-20 dated 03.01.2020. RA, may examine the request on merit as per the provisions.<br><br>Further, the party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.<br><br>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 of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per authorization.<br><br>**This has the approval of DG.** |

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| 24. | M/s. Suvidhi Garments., Ludhiana<br><br>01/36/218/201/AM-20/EPCG | 3030010995 dated 20.05.2013 | Request for (i). Condonation of delay in payment of excess utilisation fee ; (ii). Condonation of delay in submission of installation certificate and (iii). Extension in block wise EOP and extension in EOP in respect of EPCG authorisation No.3030010995 dated 20.05.2013. | The party has requested for the following:<br><br>(i). Condonation of delay in payment of excess utilization fee ;<br>(ii). Condonation of delay in submission of installation certificate; and<br>(iii). Extension in block wise EOP and extension in EOP in respect of EPCG authorisation No.3030010995 dated 20.05.2013.<br><br>The Committee decided that the party may approach concerned RA in respect of their request for condonation in delay in submission of installation certificate, block wise extension in EOP and extension in EOP in terms of Public Notice no. 35 and 36/2015-20 dated 25.10.2017 read with the provisions of Public Notice no. 55/2015-20 dated 03.01.2020. RA, may examine the request on merit as per the provisions.<br><br>Further, the party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.<br><br>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 of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per authorization.<br>**This has the approval of DG.** |
| 25. | M/s. Ellora Engineering Engravers., Thane<br><br>01/36/218/202/AM-20/EPCG | 0330012358 dated 19.06.2006 | Request for condonation of delay in payment of fees for excess utilization of EPCG authorization | The party has requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional |

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| | | | | fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per authorization.<br><br>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 of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per authorization.<br>**This has the approval of DG.** |
| 26. | M/s. Biological E Ltd, Hyderabad<br><br>01/36/218/206/ AM-20/EPCG | 0930011291 dated 02.07.2015 | Request for inclusion of additional Exports and Extension of 1st Block Period in respect of EPCG authorisation | The party has requested for (i) inclusion of additional exports for fulfilment of EO; and (ii). extension of 1st Block Period in respect of EPCG authorisation.<br><br>The Committee decided to advise the party to approach concerned RA regarding their request for extension in block wise EOP in terms of provisions of Public Notice No.35/2015-20 dated 25.10.2017 read with the provisions of Public Notice No.55/2015-20 dated 03.01.2020. RA, may examine the request on merit.<br><br>The Committee also decided to **obtain** from RA a detailed report for rejection of the request for inclusion of additional product. |
| 27. | M/s. Honda Motor Cycle and Scooter India Pvt Ltd., Gurugram<br><br>01/36/218/60/ AM-18/EPCG-I | 0530140852 dated 12.04.2006 | Request for condonation from Verification of installation certificate from Excise Authority. | The Committee observed that the party has fulfilled 100% EO within the EOP.<br><br>The Committee in its meeting held on 04.10.2017 had decided to allow acceptance of installation certificate issued by chartered engineer instead of central excise authority subject to verification from the Central Excise Authority and payment of composition fee of Rs. 5000/-.<br><br>Now, the party has referred to the minutes of the EPCG Committee meeting held on 04.10.2017 and stated that as per the above decision they filed request letter to Central Excise on 14.06.2019 but didn't receive positive response. They verbally asked them to file application with Customs EPM branch as customs EPM branch is taking care of this activity. As per verbal response from CGST office, Gurgaon they filed request letter to |

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| | | | | Customs EPM branch on 18th July 2019. Customs officials verbally denied to verify the installation of spare parts as these spare parts have no identification like serial no etc. Therefore, the party has requested for approval for acceptance of installation certificate submitted on the basis of utilization report issued by Chartered Engineer.<br><br>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 verification of installation certificate from Central Excise Authority, subject to intimation to Jurisdictional Custom Authority and payment of composition fee of Rs. 5000/-.<br>**This has the approval of DG.** |
| 28. | M/s. Himalaya Polytech Pvt Ltd., Delhi<br><br>01/60/162/513/ AM20/PRC | 0530147247 dated 19.09.2008 | Request for closure of EPCG license no. 0530147247 dated 19.09.2008 without S/Bills as the same has not given by the third party. | The party has requested for closure of subject EPCG license without submission of shipping bills as the same have not been given by their third party. The party has stated that they exported through 3rd party against Form ‘H’ but the shipping bills were not given to them in spite of their best efforts.<br><br>The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request. |
| 29. | M/s. Khyati Chemicals Pvt Ltd., Ahmedabad<br><br>01/60/162/517/ AM20/PRC | 0830003295 dated 04.01.2010 | Request to accept installation certificate issued by chartered engineer instead of Central Excise Authority in respect of EPCG authorization | The Committee took into account submission of the party that due to lack of knowledge they could not obtain installation certificate from Central excise and that now GST has been introduced.<br><br>The Committee deliberated upon the case and noted that the current FTP allows that the Authorization holder can produce the installation certificate from the jurisdictional customs authority or an independent Chartered Engineer, at the option of the authorisation holder and further that where the authorisation holder opts for independent Chartered Engineer’s certificate, he shall send a copy of the certificate to the jurisdictional Customs Authority for intimation/ record.<br><br>The Committee decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow acceptance** of installation certificate from Chartered Engineer, subject to intimation to the Jurisdictional Customs Authority and subject to payment of Rs.5000/- against the Authorisation. |

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| | | | | Further, RA to verify that no ECA/DRI/Customs action against the party is pending.<br>**This has the approval of DG.** |
| 30. | M/s. Chennai Expo Prints Pvt Ltd, Chennai<br><br>01/36/218/257/ AM-19/EPCG-I | 04300009416 dated 17.01.2011 | i.To accept supplies made against H forms towards EO fulfillment , Or<br>ii. Allow to complete 100% Export Obligation through export of alternate products i.e. Readymade Garments. Or<br>iii. Extend Export Obligation by another 2 years to complete balance EO. | The party has requested for the following:<br><br>i. Acceptance of supplies made against H forms towards EO fulfillment , or<br>ii. Allow to complete 100% Export Obligation through export of alternate products, i.e., Readymade Garments, or<br>iii. Extend Export Obligation by another 2 years to complete balance EO.<br><br>The Committee noted that the supplies made against H forms are only intention to export and not a proof of completion of export. The Committee further noted that the EOP of subject EPCG authorisation has expired and the provision for allowing 100% export of alternate product was not available at the time of issuance of the subject EPCG authorisation.<br><br>The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request. |
| 31. | M/s. Tria Industries LLP(Formerly Known Ishan Industries)., Maharashtra<br><br>01/60/162/497/ AM20/PRC | 3130000463 dated 18.10.2003 | Condonation of procedural lapse of mentioning of EPCG authorization Number on the face of the shipping bills towards fulfillment of EO against EPCG Authorization | The Committee deliberated upon the case and decided to **defer** it for calling report from RA. |
| 32. | M/s.Batsons Textiles, Surat<br><br>01/60/162/518/ AM20/PRC | 5230026858 dated 03.04.2019 | Request for:<br>(i) exclusion of third party export in calculation of average EO in respect of EPCG authorization No. 5230026858 dated 03.04.2019.<br>(ii) Grant of EPCG authorization without inclusion of sales made as | The Committee deliberated upon the case and decided to **defer** it for calling report from RA. |

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| | | | supporting manufacture to the merchant exporter, in calculation of annual average EO.<br>(iii) Issuance of clarification about the inclusion of sale to merchant export or export other than direct export in calculation of average EO to be endorsed on the EPCG authorization. | |
| 33. | M/s. Paras Ram Textiles Pvt Ltd, Ludhiana<br><br>01/36/218/218/AM-20/EPCG | 3030011842 dated 25.11.2013 | i.Condonation of delay in submission of installation certificate beyond 18 months;<br>ii.Condonation of delay in payment of excess utilization fee | The party has requested for the following:<br><br>i. Condonation of delay in submission of installation certificate beyond 18 months;<br>ii. Condonation of delay in payment of excess utilization fee<br><br>The party has stated that RA, Ludhiana informed them vide their deficiency letter no.452802 dated 17.10.2019 that they have not submitted installation certificate in time. As per copy of installation certificate submitted the capital goods have been imported vide BOE dated 10.12.2013 and installed on 22.07.2014.<br><br>The Committee decided that the request is covered under the provisions of Public Notice No. 37/2015-20 dated 25.10.2017 read with the provisions of Public Notice No.55/2015-20 dated 03.01.2020 and thus RA may examine the request on merit.<br><br>The Committee noted that the party has also requested to allow regularization of late payment of additional fee to cover excess imports. The Committee noted that in this regard, Para 5.16 (a) of HBP 2015-20, as amended, provides that if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than 10%, the RA may accept additional fee to cover excess imports effected, in terms of duty saved amount, even beyond one month but within two years of the excess import taking place, subject to payment of composition fee of Rs. 5000/- per |

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| | | | | authorization.<br><br>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 of more than a month in payment of fee for excess duty saved amount as envisaged in the para 5.16(a) of HBP 2015-20, subject to payment of composition fee of Rs. 5000/- per authorization.<br>**This has the approval of DG.** |
| 34. | M/s. Manakin Resorts Pvt Ltd, New Delhi<br><br>01/36/218/350/ AM-18/EPCG-I | 0430004295 dated 08.11.2006 | Request for counting of exports by group company in respect of EPCG authorization. | The party has requested for counting of exports made by group company and re-fixation of average EO in respect of subject EPCG authorisation.<br><br>The representative of the party presented their case in a PH before the Committee.<br><br>The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request. |
| 35. | M/s. Otsuka Pharmaceutical India Private Limited., Ahmedabad<br><br>01/36/218/191/ AM-20/EPCG | i.0830002493 dated 24.06.2008<br>ii.0830004873 dated 24.05.2012<br>iii.0830004901 dated 13.06.2012<br>iv.0830005079 dated 25.09.2012 | Request for condonation of wrong mentioning of EPCG authorization number in Shipping Bills towards the fulfillment of Specific E.O. in respect of EPCG authorization | The Committee noted that the party has requested for consideration of wrongly mentioned/excess Shipping Bills towards fulfillment of Specific E.O. in respect of 05 EPCG Authorizations. The Company has stated that in order to fulfill the entire specific EO Block wise and within the original EOP, they are required to switch EP Copies of wrongly mentioned/excess SBs from one EPCG Authorisation to another EPCG Authorisation.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** consideration of wrongly mentioned/excess Shipping Bills on EPCG Nos towards fulfillment of Specific EO in respect of 05 EPCG Authorizations, as per the details enclosed, subject to the condition that:<br><br>(i) The Company had not submitted the shipping bills to be counted to the RA for redemption of EPCG Authorization. RA to verify this aspect carefully.<br>(ii) The EPCG authorisations have not been redeemed.<br>(iii) These are not free shipping bills.<br>(iv) All the EPCG Authorisations under |

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| | | | | consideration have the same export product.<br>(v) All the EPCG Authorisations under consideration are issued in the same Policy period.<br>(vi) The specific export obligation that was to be fulfilled within the Block and within the EOP has been fulfilled within the valid EOP.<br>(vii) There is no double counting of exports. These Shipping Bills have not been/shall not be considered towards the discharge of E.O. against any other EPCG Authorisation.<br>(viii) Annual Average EO, if imposed, has to be maintained in respect of the EPCG Authorisations.<br>(ix) Payment of a composition fee of Rs.200/- per export document is to be made by the party.<br>(x) Any investigation/adjudication proceeding by DRI/Customs/ECA action is not pending in respect of the subject EPCG authorisations.<br>**This has the approval of DG.** |
| 36. | M/s. Beico Industries Limited., Mumbai<br><br>18/224/AM-19/P-5 | 0330007517 dated 30.12.2004 | Writ Petition (L) No. 3034 of 2019 in the High Court of Judicature at Bombay Filed by M/s. Beico Industries Limited., Mumbai-Regarding. | The Committee noted that the firm vide letter dated 14.12.2016 had requested for condonation of delay in obtaining installation certificate and acceptance of ARE-I instead of Bill of Exports for supplies made to SEZ in respect of EPCG Authorization No. 0330007517 dated 30.12.2004.<br><br>The requests were taken up in the EPCG Committee meeting held on 29.08.2018 and the request for waiver of submission of Bill of Export for SEZ supplies was rejected on the ground that Bill of Export for SEZ supplies is a mandatory document for claiming benefit under FTP as per Clause 30(3) of the SEZ Rules, 2006.<br><br>Subsequently, the party, vide letter addressed to RA, Mumbai, forwarded a copy of Order dated 13.6.2019 passed by Hon’ble High Court of Bombay in WP No.3034/2019 in respect of EPCG Authorization No.0330007517 dated 30.12.2004. The case was again taken up in EPCG Committee meeting held on 30.08.2019 and 24.01.2020 and the matter was deferred for |

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| | | | | further examination.<br><br>The Committee noted that the Hon'ble High Court has held that non availability of Bill of Export would not lead to denial of benefit of export made to SEZ, if the export to SEZ is evidenced from other contemptuous documents.<br><br>The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** waiver of submission of Bill of Exports as per the Order 13.06.2019 of Hon'ble High Court of Bombay in WP No.3034/2019 and further subject to the condition that RA will examine the request as per the Order 13.06.2019 of Hon'ble High Court and regularise the export to SEZ on the basis of sufficient documents including ARE-1 and other documents evidencing such exports.<br>**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, 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.