MINUTES OF 5th EPCG COMMITTEE MEETING HELD UNDER THE CHAIRMANSHIP OF SHRI SATYAN SHARDA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 12.00 NOON ON 27.09.2018.

Following officers attended the meeting:

a. Shri Vaibhav Bhatnagar, OSD, Department of Revenue
b. Shri Rajbir Sharma, Joint Director General of Foreign Trade, DGFT
c. Shri Randheep Thakur, Deputy Director General of Foreign Trade, DGFT

II. Minutes of the last Meeting held on 29.08.2018 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 EPCG Committee
1	M/s. Goa Mouldercrafters Pvt Ltd, Goa 01/36/218/176/AM-17/EPCG-I	i.1730001005 dated 18.11.2009	Request for amendment of ITC HS code and procedural lapse not mentioning EPCG Authorization on shipping bills	The Committee took into account the submissions of the party that the ITC (HS) Code for the export item on the EPCG authorization is 84804900 and on the shipping bills, it is 73089090. The party has submitted a CE Certificate, certifying that the party has imported a machine VF-3YT CNC Vertical Machining Centre which has been used for machining of the moulds for plastic injections and spare parts under EPCG Scheme Authorization No.1730001005 dated 18.11.2009. The party has also submitted that they have not mentioned the EPCG Authorisation No. on the shipping bills due to oversight, which may be condoned. The Committee deliberated upon the case and decided to **remand** the case back to the RA with the direction to examine the case as per Appendix 5-C of the FTP for procedural lapse of not mentioning of EPCG authorisation number on the shipping bills and for amendment of ITC HS code, the firm may approach the Custom Authority.
2	M/s. Pioneer Spinning & Weaving Mills Ltd, Chennai 01/37/218/04/AM-19/EPCG-II	i.0930005157 dated 16.09.2009	Request for acceptance of two shipping bills for fulfilment of export obligation	The Committee noted that shipping bill No.3701820 dated 05.07.2014 & No.3766224 dated 09.07.2014 are endorsed with another EPCG license No. 0930002778 which has been redeemed. The Committee deliberated upon the case and decided to **reject** the request for the reason that the excess exports of an already redeemed EPCG authorisation cannot be considered towards the EO of the other authorisation.
3	M/s.MGM Healthcare Pvt Ltd, Chennai 18/84/AM-19/P-5		Request for relaxation of import of Furniture, carpets, Vinyl flooring, Doors and fixing	The Committee noted that as per Public Notice No.47/2015-20 dated 06.12.2017 the import item of the nature of furniture and fixtures are permitted only to the Hotel Industry. The Committee deliberated upon the case and decided to **reject** the case as there is no nexus

			panels under EPCG scheme for their New Super Speciality 350 bedded Hospital at Chennai	between such items and the services provided by the hospitals.
4	M/s. Sarvesh Spinners (P) Ltd, Barnala 01/36/218/355/AM-18/EPCG-II	i.3030002803 dated 30.05.2007 ii.3030003062 dated 13.08.2007 iii.3030003181 dated 13.09.2007 iv.3030002763 dated 21.05.2007 v.3030002696 dated 27.04.2007 vi.3030003404 dated 20.11.2007 vii.3030002697 dated 27.04.2007 viii.3030002721 dated 01.05.2007	Request for allowing alternate products for fulfilment of export obligation	The Committee noted that the request was placed in the EPCG Committee meeting held on 05.06.2018 wherein the case was deferred with a direction to seek clarifications from the party. The response of the party submitted vide letter dated 08.08.2018 was examined by the Committee. The Committee deliberated upon the case and decided to **examine** the matter further on file.
5	M/s. Campus Activewear Pvt Ltd(CAPL), New Delhi 01/36/218/26/AM-19/EPCG-I	i.0530165198 dated 22.06.2015	Transfer of EPCG authorization issued to M/s Nikhil International in name of M/s Campus Activewear Pvt. Ltd,	The representative of the party CAPL presented their case in a PH before the Committee. The Committee took into account submission of the party that they are a private limited company that primarily carries out assembly of the parts of footwear and then markets/distributes the final footwear product and that they had entered into a Business Succession Agreement dated 22nd March 2017 with M/s Nikhil International (NI), the EPCG authorisation holder, for acquiring NI's business including all assets and liabilities on a slump sale basis for a lump sum consideration. The responsibility for making and filing all the necessary applications for the transfer of license and registrations required for running of the business vests with the CAPL. NI was to provide necessary assistance to the company in obtaining the requisite approvals. Since the capital goods imported against the subject EPCG authorisation had been acquired by the CAPL, the company intended to get the authorisation of NI endorsed in its name to meet the export obligations of NI. The Committee deliberated upon the case and noted that capital goods under the EPCG are imported with AU condition and, therefore, decided that it should further be examine on the file by asking the party as to whether CAPL, before acquiring ownership of Nikhil International, the EPCG authorisation holder, had informed about this development to the RA and concerned central excise authority or not, and if not, the reasons thereof.
6	M/s. Liberty Shoes Ltd, Karnal 01/36/218/03/AM-19/EPCG-I	i.3330000583 dated 21.07.2006 ii.3330000638 dated 16.10.2006 iii.3330000652 dated 30.10.2006	Waiver of shortfall in maintenance of annual average EO	The Committee observed that the case was first placed in its meeting held on 05.06.2018 wherein it was decided to defer it to seek data/details with regard to average and specific EO fulfilled and the year and extent of decline in exports that happened as also the details of units which contributed to

		iv.3330000701 dated 22.01.2007 v.3330000840 dated 11.09.2007 vi.3330001190 dated 25.11.2008 vii.3330001579 dated 04.02.2010		average fixation and their contribution to EO done and further the details of EPCG authorisations held by other units at the time when these authorisations were issued. The Committee noted that the party has replied to the queries and seeks waiver from maintenance of annual average EO due to bankruptcy of two of their major overseas buyers and illegal labour strike during the year 2006-07. The representatives of the party also appeared before the Committee in PH and explained that due to bankruptcy of two of their major overseas buyers and illegal labour strike during the year 2006-07, their exports and domestic sales suffered severely and because of these reasons even today that they are not in a position to fulfil the average EO. The party, therefore, sought waiver from maintenance of annual average EO. The Committee deliberated upon the facts of the case and decided to **reject** it as the grounds like foreign buyer going bankrupt and continuous labour unrest are too generic trade and business related reasons/situations to merit positive consideration.
7	M/s. Sparsha Pharma International Pvt Ltd, Telangana 01/37/218/28/AM-19/EPCG-II	i.0930004218 dated 22.07.2008	Request for the extension with a waiver of 50% custom duty on the unfulfilled portion of EO.	The Committee observed that the case was first placed in its meeting held on 05.06.2018 wherein it was decided to defer it with the direction to seek comments from DoR. In reply vide OM dated DoR, vide OM dated 04.09.2018, has furnished following comments: The petitioner has stated that they could only fulfil 10% of the EO in 10 years including 2 year extension period citing the stringent regulations in India and abroad for obtaining registration/permits for the export product which is a narcotic medicine. It is felt that their plea regarding subsequent delay in obtaining permissions or non-availability of export orders cannot be a valid ground for seeking relaxation at this point of time. Moreover, the petitioner has not indicated regarding availability of such permission or firm export orders in hand to fulfil the required EO creating further doubts as regards their commitment towards exports. Besides, the petitioner has simultaneously requested for option to deposit customs duty forgone with waiver of interest, which casts further doubts on their export readiness. Keeping the above in mind, the case does not appear to be a fit case for granting relaxation. Moreover, relaxation of the FTP provision by way of exempting the 50% duty payable before granting the second 2 year extension of EO will have serious revenue implications and will invite similar demands from other Authorization holders.

				With regard to their contention that they are ready to pay the customs duty but request waiver of interest, it is also to point out that interest on Customs duty is payable as per the provisions of the Customs Act, 1962 wherein there is no provision for waiver of interest due on such Customs duty. The Committee deliberated upon the case and decided to **reject** it as there is no provision in FTP for extension with a waiver of 50% custom duty on the unfulfilled portion of EO.
8	M/s Travancore Titanium Products Ltd, Trivandrum 18/07/AM-18/P-5	i.5330001038 dated 22.06.2007 ii.5330001042 dated 11.07.2007 iii.5330001049 dated 02.08.2007 iv.5330001058 dated 30.08.2007 v.5330001075 dated 31.10.2007 vi.5330001087 dated 17.12.2007 vii.5330001093 dated 11.02.2008 viii.5330001099 dated 19.02.2008	i. Waiver of Average Export Obligation. ii. Extension of EOP till March, 2021. iii. Extension in time for installation of capital goods, iv. Specific exemption from the requirement of installation of machinery in respect of EPCG authorization Nos. 5330001038 dated 22.06.2007, 5330001058 dated 30.08.2007, 5330001081 dated 17.12.2007 and 5330001093 dated 11.02.2008. v. Removal of TTPL from the DEL.	The Committee deliberated upon the case and decided to **defer** it as the representative of the party who came to attend PH sought another date for hearing.
9	M/s.Siddhartha Supper Spinning Mills Ltd, Solan, H.P 01/37/218/364/AM-17/EPCG-II	i.2230002140 dated 26.02.2013 ii.2230002096 dated 20.12.2012 iii.2230002364 dated 20.12.2012	Request for condonation of procedural lapse of mentioning wrong EPCG authorization number in shipping bills.	The Committee observed that the case was first placed in its meeting held on 05.06.2018 wherein it was decided to defer it for further examination on file with reference to observation of RA on the issue. The Committee deliberated upon the case and decided to **reject** it as there is no sufficient merit in the claim.
10	M/s. Manjeet Hotels Pvt Ltd, Mumbai 01/36/218/364/AM-18/EPCG-I	i.0330019008 dated 11.02.2008	Request for review of the decision taken in EPCG Committee meeting held on 18.04.2018 and re-fixation of	The Committee observed that the party's request was for waiver of Annual Average EO on the ground that their main hospitality business at Chhatrapati Shivaji International Airport (CSIA), Mumbai was shut down due to termination of License Agreement with AAI after taking over of CSIA by Mumbai International Airport Private Ltd.The request was however rejected by the Committee in its meeting held on 18.04.2018

			average EO in respect of EPCG authorization No. 0330019008 dated 11.02.2008	on the ground that there was no provision in the FTP for waiver of EO on the grounds furnished by the party. The party had requested for review of decision of the Committee taken in its meeting held on 18.04.2018 and for re-fixation of Annual Average EO and the same was taken up in the meeting held on 12.07.2018 but deferred as the representative of the party could not attend the PH due to inclement weather in Mumbai. The matter was again placed before the committee and the representative of the party came in a PH to present their case before the Committee. The Committee heard the submission made by the representative of the party. The Committee noted that the calculation of Annual Average EO was fixed taking into account earnings made from party's hospitality business at CSIA which had to be closed due to termination of License Agreement with AAI after taking over of CSIA by Mumbai International Airport Private Ltd for modernisation in the public interest. The Committee deliberated upon the case and decided to **defer** it for further examination of all the facts.
11	M/s Flock Fabs (India), Gurgaon 01/36/218/277/AM-18/EPCG-I	i.0530142309 dated 06.11.2006 ii.0530146283 dated 03.06.2008 iii.0530144451 dated 29.08.2007	Rectification in the decision taken in EPCG Committee meeting held on 12.07.2018.	The Committee noted that the request of the party was first placed in its meeting held on 12.07.2018 and the Committee allowed condonation of procedural lapse of not-mentioning EPCG authorisation number and name on third party shipping bills. However, due to typographical error, the word ´DEPB' shipping bills was mentioned in the minutes instead of 'drawback' shipping bills'. The Committee decided that the word "DEPB" may be **amended** to read as 'Drawback' in the item Sl.No.28 of the minutes of its meeting held on 12.07.2018.
12	M/s.Gold Plus Glass Industry Limited, New Delhi 01/36/218/101/AM-19/EPCG-I	i.0530144915 dated 05.11.2007	Request for condonation of procedural lapse of wrong mentioning of EPCG authorization number in invoices-regarding	The Committee deliberated upon the case and decided to **defer** it with the direction to call the party for PH in the next meeting with shipping documents.
13	M/s Bharat Heavy Electricals Limited, Hyderabad 01/36/218/92/AM-19/EPCG-I	i.0930005381 dated 14.12.2009 ii.0930007822 dated 09.01.2012 iii.0930004762 dated 13.03.2009 iv.0930004141 dated 25.06.2008	Request for condonation of delay in installation of the capital goods imported under EPCG authorization	The Committee took into account submission of the party that the delay in the installation of capital goods beyond 18 months was due to the fact that the capital good was despatched by the supplier in two packages and these two packages form the complete capital good machine. Whereas the first package was received and cleared, at the time of second package, Customs wanted a technical write up and amendment in the Authorisation. However, the Authorisation had

		v.0930003509 dated 04.10.2007 vi.0930004102 dated 12.06.2008 vii.0930004970 dated 01.07.2009		expired and they obtained another Authorisation and got the second despatch cleared. This delayed the installation. However, the EO has been fulfilled. The Committee noted that the import of the capital goods was commenced from BE dated 21.07.2009 and as per Central Excise Certificate the installation of capital goods was completed till 21.03.2014. The Committee deliberated upon the case and decided to first **remind** the RA to send the detailed report to examine it.
14	M/s Madura Coats Pvt Ltd, Bangalore 01/36/218/96/AM-19/EPCG-I	i.3530003444 dated 24.09.2008	Acceptance of the installation certificate issued by Chartered Engineer instead of Jurisdictional Central Excise Authority.	The Committee took into account the submission of the party that they had imported 5 types of capital goods/spares and whereas in the case of Sl. No. 3, 4, 5 and 6 (Sl. No. 2 not imported), they have the Installation Certificate from the Jurisdictional Central Excise Authority, in the case of Sl. No. 1, they failed to obtain it for the reason that have inadvertently obtained the same from CE, following earlier practice. The Committee deliberated upon the case and noted that the problem was in respect of only one capital good against five and, therefore, 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 verification from Jurisdictional Customs Authority and subject to payment of Rs.5000/- against Authorisation. **This has the approval of DG.**
15	M/s Srishti Fabric Pvt Ltd, Mumbai 01/37/218/119/AM-18/EPCG-II	i.0330023365 dated 13.07.2009 ii.0330034433 dated 06.12.2012	i. Extension in time for installation of capital goods beyond 18 months from the date of import; ii. Extension in EO till March, 2020; and iii. Addition of alternate product for fulfilment of 100% EO	The Committee took into account the submission of party that they had imported first machine vide bill of entry dated 30.03.2010 but due to financial constraints, recession, high investment cost and raising of additional funds, the import of 2nd machine got delayed till Dec 2012; that finally the essential infrastructure to make the machine operational could be completed by 15/03/2013 and that due to these reasons, the party is requesting for EOP extension and addition of alternative export products. The Committee deliberated upon the case and noted that the party can approach concerned RA for extension in EOP in terms of Policy provisions. Regarding installation certificate, the Committee decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow** condonation of delay in submission of installation certificate, subject to payment of Rs.5000/- per authorisation. Further, the Committee decided that for EOP extension, the party may approach the RA which may decide EOP extension as per policy provisions. For addition of alternate products for EO fulfillment, the Committee drew the attention of the party to para 5.5 (c) of the FTP. **This has the approval of DG.**

16	M/s India Pistons Ltd, Chennai 01/36/218/110/AM-19/EPCG-I	i.04300003348 dated 18.01.2006 ii.04300003543 dated 24.03.2006 iii.04300005681 dated 09.01.2008 iv.04300003693 dated 04.05.2006	Request for re-fixation of average export obligation and exemption from submitting shipping bills wise statement for the fulfilment of Average EO.	The Committee took into account submission of the party that the average EO for the subject licenses was fixed based on their export performance of 2002 to 2005 which included specific EO of earlier EPCG licenses. The Committee deliberated upon the case and decided to **remand** the case to RA. RA to examine the request as per the relevant provisions of the Policy.
17	M/s.Jaksons Engineers Ltd, 01/36/218/301/AM-18/EPCG-I	i.0530150994 dated 09.10.2010 ii.0530146558 dated 04.07.2008 iii.0530146559 dated 01.07.2008 iv.0530143014 dated 05.02.2007	Request for condonation of procedural lapse of not mentioning of EPCG authorization No. and date on ARE-3 and condonation of procedural lapse of not attesting of the each ARE-1 and ARE-3 individually by Central Excise Authority	The Committee noted that the party has said that whereas in two Authorisations, the RA has accepted ARE-3 attested by Central Excise authorities, in respect of three Authorisations, they are not accepting. The Committee deliberated upon the case and decided to **defer** it with a direction to call for comments of RA on this particular aspect.
18	M/s L.T. Overseas Ltd, New Delhi 01/36/218/81/AM-19/EPCG-I	i.P/CG/0082835 dated 20.02.1997 ii.P/CG/0082834 5 dated 20.02.1997 iii.P/CG/0088283 0 dated 18.02.1997 iv.P/CG/0082829 dated 18.02.1997 v.P/CG/0082826 dated 17.02.1997 vi.P/CG/0021164 8 dated 26.03.1996 vii.P/CG/002117 635 dated 12.03.1996 viii.P/CG/002117 413 dated 23.11.1994	Request for releasing Bond after EODC and closer from DGFT office.	The representative of the party came to present their case before the EPCG Committee in a PH. The Committee heard the submission made. The Committee noted that as per party's submissions, the RA has issued EODC in respect of each of the EPCG authorisation but the party could not maintain the record of the export documents which have been called upon from the party by the customs for verification. The party has requested to issue instructions to customs not to verify the export documents if the EODC has been issued by RA. The Committee deliberated upon the case and decided to **remand** the case to RA with a direction to supply the copies of the relevant documents to the party as requested and also confirm issuance of the EODC as per the prevailing policy provisions.
19	M/s Metcan Pack Ltd, Mysuru 18/156/AM-17/P-5	i.0730007190 dated 18.07.2008	Consideration of combined export obligation made M/s Metcan Packs Ltd. From 1.4.2015 onwards for grant of EODC against EPCG 0730007190 dated 18.07.2008	The Committee noted that M/s Metcan Pack Ltd, Mysuru has submitted a representation that an entity M/s. Metcan Packaging Pvt Ltd, Mysuru had obtained an EPCG Authorisation and they were manufacturing Beverage Cans using the imported capital good; that M/s. Metcan Packaging Pvt Ltd, Mysuru sold its entire business under a "slump sale agreement" to M/s Metcan Packs Ltd.; that M/s Metcan Packs Ltd. took over the assets and liabilities of M/s Metcan Packaging Pvt. Ltd.; that up to 31.03.2015, Metcan Packaging had made the exports against the EO and after that Metcan Packs fulfilled the balance export

				obligation; that the fact of slump sale agreement and consequent taking over the assets and liabilities of M/s Metcan Packaging Pvt. Ltd. was intimated to jurisdictional central excise authorities; that they could not inform about these developments to the concerned RA due to over-sight and, therefore, this may be condoned and combined export obligation of both the companies be considered towards fulfilment of EO. The Committee deliberated upon the issue and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** condonation of delay in intimation of the slump sale agreement and consequent taking over the assets and liabilities of M/s Metcan Packaging Pvt. Ltd. Regarding consideration of export obligation of both the companies, the Committee decided that export made by both the companies can be considered towards fulfilling the specific as well as average export obligation imposed on the Authorisation but at the same M/s. Metcan Pack Ltd, Mysuru has to also maintain its own annual average which existed before taking over M/s. Metcan Packaging within the valid EOP. **This has the approval of DG.**
20	M/s.Hindustan Urban infrastructure Limited, New Delhi 01/36/218/208/AM-16/EPCG-I	i.0530134322 dated 11.06.2003	Condonation of procedural lapse of not-mentioning authorization number in the supply invoices against EPCG authorization.	The Committee deliberated upon the case and decided to **defer** it for examination on file.
21	M/s Inter Globe Aviation Ltd, New Delhi 01/36/218/279/AM-18/EPCG-I	i.0530146185 dated 23.05.2008	Request for condonation for installing the capital goods at a different location.	The Committee took into account submission of the party that two capital equipments namely, 'Aircraft Pushback Tractors" were imported against the EPCG Authorisation for installation at Bangalore & Hyderabad airports. However, at the time of import, there was urgent requirement of one aircraft pushback tractor at Mumbai airport. Therefore, due to business exigency, instead of it being used at Hyderabad, and it being a movable item, it was shifted to the Mumbai airport. The other item imported for the Bangalore airport was used at the Bangalore airport itself and there was no change in its location. The equipment so imported was utilised by the party itself and not given to any third party for utilisation. The purpose of the import remained the same. The Committee deliberated upon the case and decided to **defer** it for examination on file and also to call from the party as to whether shifting of the capital good to Mumbai airport was brought to the knowledge of the jurisdictional central excise authority or not, and if not, what were the reasons.
22	M/s. S. Viswanathan (Printers & Publishers) Pvt. Ltd 01/37/218/182/AM-	i.0430011985 dated 17.12.2012	Condonation of procedural lapse of non-mentioning authorization	The Committee took into account submission of the party that against their EPCG authorization they have completed the export obligation without mentioning the EPCG authorisation number and date on the shipping bills; that the payments have been realised

	17/EPCG-II		number and date on Shipping Bills.	and that their request under Policy Circular No. 7/2002 dated 11.07.2002 is pending with RA. The Committee deliberated upon the case and decided to **call report from the RA on the above pending request and also the report on the other facts pertaining to the Court Order.**
23	M/s.Videocon Industries Limited, Aurangabad 01/37/218/347/AM-17/EPCG-II	i.0330004520 dated 17.10.2003 ii.0330004732 dated 19.11.2003 iii.0330004763 dated 28.11.2003 iv.0330006771 dated 05.10.2004	i. Regularization of EO fulfilment of export of Service/alternate products by the Group Company, ii. Request of condonation of shortfall in fulfilment of block wise EO period and waiver of Endorsement of EPCG authorization; and iii. EO extension by one block i.e. by two years.	The Committee noted that the subject EPCG authorisation has been issued for export of products while the party has requested for allowing fulfilment of EO by exports of services. The Committee deliberated upon the case and decided to **defer** it with a direction to call the party for PH to explain the technical aspect of the exports made. Party to bring technical literature of the export items and technical expert as well.
24	M/s LNS Dhanraj Tobacco Export, Drug, Chhattisgarh 01/36/218/17/AM-15/EPCG-I	i.6330000039 dated 02.04.2009 ii.6330000041 dated 01.05.2009 ii.6330000052 dated 08.09.2010	Request to grant permission for adjustment of export made against 4 EPCG authorizations.	The Committee noted that the request of the party is for counting of exports made against authorization no.6330000036 dated 14.11.2008 towards the fulfilment of EO against the authorization No.6330000039 dated 02.04.2009 &No. 6330000052 dated 08.09.2010 respectively. The Committee deliberated upon the case and noted that for authorization no.6330000036 dated 14.11.2008 the party has not only already paid the dues as demanded by the DRI after its investigation but also the RA has also closed the case. The Committee, therefore, decided that there is no merit in claim of the party to adjust the exports of closed authorisation for EO of other authorisations. The Committee, therefore, decided to **reject** the case.
25	M/s. Jagriti Drapes, Panipat 01/36/218/100/AM-19/EPCG-I	i.3330001777 dated 16.08.2010	Request for appeal rejection of application redemption of export obligation-regarding	The Committee deliberated upon the case and decided to **defer** it with the direction to call the party for PH in next meeting.
26	M/s Champion Seals India Pvt Ltd, Mumbai 01/36/218/160/AM-18/EPCG-I	i.0330022051 dated 16.12.2008	Extension of block wise EOP, extension of EOP for 2 years and regularization of export made by the alternate product.	The Committee noted that as per RA's report dated 02.12.2017, the party has already been granted extension in EOP till 15.12.2018 in terms of Public Notice No. 36/2015-20 dated 25.10.2017. The Committee further noted that the party seeks to regularise exports of certain items which are different from items listed and lTC (HS) code on the licence condition sheet. The Committee deliberated upon the case and decided

				to **remand** the case to RA. RA may examine as per policy provisions.
27	M/s Larsen & Toubro, Chennai 01/36/218/303/AM-18/EPCG-I	i.0430004137 dated 21.09.2006	Request for waiver of requirement of installation certificates, average export obligation as service provider and acceptance of services rendered in Indian Rupees to SEZ Developer towards discharge of E.O	The representative of the party came to present their case before the EPCG Committee.The Committee heard the submission made by the representative of the party who appeared for the PH. The Committee deliberated upon the case and decided to **defer** it for seeking comments of DoR.
28	M/s. Uttam Galva Metallics Limited, Mumbai 01/37/218/396/AM-17/EPCG-II	i.0330020112 dated 27.05.2008 ii.0330020729 dated 17.07.2008 iii.0330020884 dated 05.08.2008 iv. 0330021117 dated 27.08.2008 v. 0330023245 dated 01.07.2009 vi.0330023720 dated 02.09.2009 vii.0330024243 dated 09.11.2009	Regularization of exports made by group company for fulfilment of EO.	The representative of the party came to present their case before the EPCG Committee. The Committee heard the submission made by the representative of the party who appeared for the PH. The Committee took into account the submission of the party that due to delay in installation and commissioning of the steel plant they could not fulfil EO in stipulated time. However, they have fulfilled 50% EO through their Group Company, i.e., M/s. Uttam Galva Steels Limited and have applied for regularisation of exports made by them. Further, the RA has stated that as per Company Secretary's declaration, majority of the Directors of both the companies are common and M/s. Uttam Galva Steel Limited is their Group company. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **regularize** the exports made by their Group Company for the purpose of fulfilment of EO subject to the party fulfilling the criteria of Group Company as per policy read with the Judgement of the Hon'ble High Court of Bombay in the case of Tata Teleservices. However, in this case, additional export obligation imposed shall be over and above average exports achieved by the group company in preceding three years for both the original and the substitute product(s)/ service(s), despite exemption in Para 5.7.6 of HBP v1. **This has the approval of DG.**
29	M/s.Taurus Bio Medial Adis Pvt Ltd, Pune 01/37/218/41/AM-18/EPCG-II	i.3130002846 dated 17.12.2007	Relaxation in Average Export obligation.	The Committee deliberated upon the case and decided to **defer** it for further examination.
30	M/s Solapur Tarun Bharat Media Ltd, Solapur 01/37/218/82/AM-19/EPCG-II	i.3130009119 dated 22.12.2015	Request for addition of product.	The Committee took into account submissions of the party that they have obtained subject EPCG authorisation for import of "One set of Komori Brand Four Colour sheet Fed off-set printing Press with standard accessories", Model E426 with export product Branded and decorative Handmade Paper box (handicraft articles) of paper mache (memo Box) **HS**

				code 4817 3090. The party intends to add (i) Branded and decorative memo Box with printed writing skips (articles of paper mache other than Artware and moulded or pressed goods of wood pulp) **HS code 4823 7030** and (ii) Branded and Decorative memo Box with printed writing skips (articles) made from fine paper fibre extracts **HS code 4823 7090.** The Committee deliberated upon the case and decided to **defe**r it with a direction to call for factual report from RA.
31	M/s.Samraj Engineering Controls Pvt Ltd, Kanchipuram District 01/37/218/174/AM-18/EPCG-II	i.3230005538 dated 27.10.2005 ii.3230006445 dated 20.03.2006	Condonation of procedural lapse of non-mentioning of name and EPCG authorization No. on third party shipping bills in respect of EPCG authorizations Nos. 3230005538 dated 27.10.2005 and 3230006445 dated 20.03.2006.	The Committee deliberated upon the case and decided to **defer** it as per the request of the party for PH.
32	M/s.Bhandari Hosiery Exports Limited, Ludhiana 01/36/218/86/AM-19/EPCG-I	i.3030013087 dated 23.09.2014	Request for addition of export product as well as deletion of earlier export product against EPCG and to rectify the annual average export obligation in respect of EPCG authorization.	The Committee took into account submission of the party that they have obtained subject EPCG authorisation for import of "New Textile Machinery (Dyeing Machinery) Rope Opening & Sliting Machine and Automatic Dye Weighing & Auto Dispensing System" which are primarily used to produce High Quality Fabric and has nexus with the export product 'Knitted Fabric'. The Committee deliberated upon the case and decided to **remand** the case to RA. RA to examine on the basis of nexus between capital goods and export item and policy provisions.
33	M/s.Precision Profiles India, Chennai 01/37/218/374/AM-18/EPCG-II	i.0430006043 dated 10.04.2008	Regularization of exports made by alternate products.	The Committee noted that the party has imported "Messer Com Cut Machine" for manufacture and export of products falling under ITC HS Code 8424, 8425 and 8419. However, they have exported "C" type lifting devices with HS code No. 8428 and requested for regularisation of exports. The Committee deliberated upon the case and decided to **remand** the case to RA. RA may examine as per provisions of addition of alternate products prevailing at the time of issuance of subject EPCG authorisation.
34	M/s Mauria Udyog Limited, Faridabad 01/36/218/95/AM-19/EPCG-I	i.0530149266 dated 29.06.2009	Waiver from submission of installation certificate.	The Committee deliberated upon the case and decided to **defer** it to await RA's report.

35	M/s Dream Plast India Pvt Ltd, Pune 01/36/218/239/AM-16/EPCG-I	i.3130006674 dated 19.06.2012	Request for acceptance of Chartered Engineer Certificate instead of Central Excise Authority	The Committee observed that the request was last placed in its meeting held on 12.07.2108 wherein it was decided to allow acceptance of installation certificate issued by chartered engineer instead of central excise authority subject to verification from Jurisdictional Customs authority. The party has now requested for waiver of verification of capital goods as the capital goods have been destroyed in fire and hence cannot be verified. However, the party has obtained a Chartered Engineer Certificate dated 01.11.2012 which they required to submit to their bankers for some financial matter. The Committee deliberated upon the case and noted that as per the RA report, the party has fulfilled the specific EO as well as the Average EO. Party has submitted FIR that fire took place and gave intimation to the Central Excise authority that machinery was destroyed in the fire. Keeping these facts in view, the Committee decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow acceptance of chartered engineer certificate without verification by Central Excise, subject to payment of Rs. 5000/- against the Authorisation. **This has the approval of DG.**
36	M/s Essar Steel India Limited, Mumbai 01/36/218/20/AM-18/EPCG-I	i.0330022216 dated 09.01.2009	Condonation of delay in installation of capital goods and allowing alternate export products to be exported beyond 50% under EPCG Scheme.	The Committee noted that the party has submitted that the capital goods could not be installed in time due to procedural delay and re-allocation of project work and the same have been received between February, 2009 to September, 2010 and date of installation is 20.11.2011. The party has further submitted that the subject EPCG authorisation was issued to Essar Steel (Hazaria) Ltd with export product as Hot Metal Pig/Iron Slab. Essar Steel (Hazaria) Ltd has been merged with Essar Steel India Ltd. Thereafter, the RA has amended the Authorisation to allow 50% export of Metal Pig/Iron Slab and 50% by alternate export HR/CR/CG/CC. Now the party has requested that after the merger, exports of HR/CR/CG/CC by Essar Steel should be considered for allowing fulfilment of EO up to beyond 50%. The Committee deliberated upon the case and decide **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** condonation of delay in installation of capital goods, subject to payment of Rs.5000/- against the authorisation. The Committee also decided that the request of allowing fulfilment of the remaining EO by export of alternate product up to 100% cannot be accepted as the party has not put forward any meritorious reasons. **This has the approval of DG.**
37	M/s.Competent Rubber Works, New Delhi 01/36/218/291/AM-	i.0530167354 dated 06.04.2016	Regularization of shifting of Capital Goods.	The Committee took into account the submission of the party that the imported capital goods which were to be installed as per authorisation at Plot No.4, Sector 27B, Amarnagar, Faridabad, Haryana, were actually installed at their newly shifted factory at Plot

	17/EPCG-I			No.263, Sector 7, IMT Manesar but they could not inform this fact to the concerned RA. The Committee deliberated upon the case and decide **to recommend to DG for relaxation under Para 2.58 of FTP2015-20 to allow** shifting of capital goods from Plot No.4, Sector 27B, Amarnagar, Faridabad, Haryana to Plot No.263, Sector 7, IMT Manesar, subject to condition that the new address is mentioned in the IEC as branch and in the RCMC too and further that Installation Certificate from the Central Excise Authority having jurisdiction of the new address is submitted and payment of composition fee of Rs.5000/- to concerned RA. **This has the approval of DG.**
38	M/s Tata Motors Limited, Mumbai 01/36/218/141/AM-18/EPCG-II	i.0530164579 dated 19.03.2015 ii.0530163906 dated 08.12.2014	Request for change in installation address.	The Committee deliberated upon the case and decided to **defer** it to await RA's report.
39	M/s Surya Roshni Limited New Delhi 01/37/218/46/AM-17/EPCG-II	i.0530151135 dated 02.02.2010 ii.0530151136 dated 02.02.2010	Acceptance of EO by alternate product	The representative of the party came to present their case before the EPCG Committee. The Committee heard the submission made by the representative of the party who appeared for the PH. The Committee observed that the case was first placed in its meeting held on 31.05.2017 wherein it was decided to defer it with the direction for further examination. The Committee noted that the alternate export product FTL has been endorsed in the EPCG authorisation on 20.01.2015 while the party has sought counting of exports of FTL made during the period from 03.12.2014 to 18.12.2014. The Committee deliberated upon the case and decided to **defer** it for further examination.
40	M/s.Sri Thiruvettai Ayyanar Spinners Pvt. Ltd, Madurai 01/37/218/185/AM-18/EPCG-II	i.3530002550 dated 09.04.2007	Review of the decision of EPCG Committee- Request to allowing excess exports made against EPCG licences towards fulfilment of EO against EPCG authorization No. 3530002550 dated 09.04.2007.	The Committee observed that the case was first placed in its meeting held on 05.06.2018 wherein it was decided to remand the case back to RA for examining as per clubbing provisions. Now, the party has requested for review of the decision stating that clubbing of Authorisations is not possible. The Committee deliberated upon the case and decided to **reject** it as the party could not put forward any justifiable grounds to accept its request.

41.	M/s. Mangalore Refinery and Petrochemicals Limited, New Delhi 18/191/AM-17/P-5	i.0330024554 dated 07.12.2009 ii.0330025574 dated 24.03.2010 iii.0330025705 dated 07.04.2010 iv.0330026771 dated 04.08.2010 v.0330023586 dated 12.08.2009	Request for condonation of delay in submission of Installation of capital goods.	The Committee noted that the import of the capital goods has been completed and capital goods have been installed but there was delay in obtaining installation certificate from Central Excise. To this, the party has said that capital machinery they have imported is stalled progressively and then also depends upon civil work, foundations, structural work etc. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** condonation of delay in installation of capital goods beyond 18 months, subject to following conditions: i. Payment of composition fee of Rs.5000/- to concerned RA against each authorisation. ii. Submission of installation certificate from jurisdictional Customs and Central Excise Authority (from Chartered Engineer in case the party is not registered with Central Excise Authority) to concerned RA. iii. Any investigation/adjudication proceeding by DRI/Customs/ECA action is not contemplated/pending in respect of the subject EPCG authorisation(s). **This has the approval of DG.**
42.	M/s.Maa Umiya Audyogik Sahakari Vasahat Maryadit, Mumbai 01/37/218/167/AM-18/EPCG-II	i.0330012463 dated 30.06.2006	Extension of block-wise EOP, extension of EOP for 02 years, automatic extension of EOP in terms of Pra 5.20 of HBP 2015-20 and inclusion of new export product in respect of EPCG Authorization.	The Committee took into account submission of party that export of non-basmati rice was banned/prohibited in their 1st block period through Notification No.93 dated 01.04.2008 and the ban /restriction was lifted vide Notification No. 71 dated 09.09.2011. The Committee deliberated upon the case and decided to **remand** the case to RA. RA can examine the request as per the prevailing policy/provisions.
43.	M/s.Viswateja Spinning Mills (P) Ltd, Guntur (A.P) 01/37/218/369/AM-18/EPCG-II	i.0930003114 dated 25.04.2007 ii.0930003343 dated 19.07.2007 iii.0930003402 dated 21.08.2007 iv.0930003512 dated 04.10.2007 v.0930003604 dated 06.11.2007 vi.0930003647 dated 21.07.2007 vii.0930003717 dated 20.12.2000	Request for allowing export proceeds in INR for SEZ supplies in respect 7, EPCG authorization-regarding.	The Committee observed that the DGFT Trade Notice No. 10 dated 20.07.2016 clarified that supplies to SEZ units/Supplies to Developers/Co-developers irrespective of currency of realisation would be counted for EO and supplies made to SEZ units from 1.4.2015 shall be from the Foreign Currency Account (FCA) of SEZ units only. The Committee noted that the request of the party is for allowing export proceeds in INR for SEZ supplies made during the period from 01.04.2015 to 20.07.2015. The Committee deliberated upon the case and decided to **reject** the request as the DGFT Trade Notice No.10 dated 20.07.2016 clarificatory in nature and there are no sufficient reasons in the case of the party to deviate from that clarification.
44.	M/s.Business Broadcast News Pvt. Ltd, Mumbai	i.0330018447 dated 17.12.2007 ii.0330018482 dated 19.12.2007	Request for regularization of exports made by alternate export	The Committee deliberated upon the case and decided to **defer** it for further examination.

	01/36/218/02/AM-19/EPCG-I	iii.0330018273 dated 03.12.2007 iv.0330018797 dated 16.01.2008 v.0330018380 dated 11.12.2007 vi.0330018405 dated 13.12.2007	products through group company.	
45.	M/s Gopal Fashions Pvt Ltd, Delhi 01/36/218/206/AM-16/EPCG-I	i.0530144206 dated 27.07.2007	Review of decision of EPCG Committee taken in its meeting held on 06.12.2017 regarding request for counting of excess exports made against EPCG authorization No.050141882 dated 05.09.2006 for fulfilment of EO against the EPCG authorization No. 0530144206 dated 27.07.2007 and condonation of procedural lapse for mentioning wrong EPCG authorization number in shipping bills	The Committee observed that the case was first placed in its meeting held on 06.12.2017 and was rejected as the party had submitted the document for fulfilment of EO but the description of the export item did not show the export item mentioned in the EPCG authorization and the correct EPCG authorization number is also not mentioned in the shipping bills. The case for the review of the above decision was again taken up in the Meeting held on 29.08.2018 wherein it was decided to defer the case with the direction to call the party for PH in the next meeting. The representative of the party came to present their case before the EPCG Committee. The Committee heard the submission made by the representative of the party who appeared for the PH. The Committee deliberated upon the case and decided to **reject** it as the party could not present sufficient reasons for relaxation of the Policy/Procedure.
46.	M/s.Winsome Knitwear, Mohali 01/37/218/388/AM-17/EPCG-II	i.2230000666 dated 15.06.2017	Condonation of procedural lapse of wrong mention Authorisation No. on the shipping bills.	The Committee observed that the case was first placed in its meeting held on 29.08.2018 wherein it was decided to defer the case with the direction to call the party for PH. The representative of the party came to present their case before the EPCG Committee. The Committee heard the submission made by the representative of the party who appeared for the PH. The Committee took into account submission of the party that due to procedural lapse they had mentioned Authorisation No.2230000032 and No.2230000542 on some of the shipping bills which have not been submitted for EODC of those two authorisations. The Committee deliberated upon the case and decided to **remand** the case to RA to dispose of the case as per the relevant policy and procedure in this regard.

47.	M/s Aqeel Leathers, Chennai 01/36/218/107/AM-15/EPCG-I	i.0430003704 dated 11.05.2006	Request for condonation of EO fulfilled by third party export with alternate product.	The Committee deliberated upon the case and decided to **defer** it to call the party for PH in the next meeting.
48.	M/s Tams Fine Ceramics Pvt. Ltd, Vijayawada 01/37/218/37/AM-17/EPCG-II	i.0430006068 dated 25.04.20 ii.0430006159 dated 27.05.2008	Request for waiver/extension in EOP and extension in time for installation of capital goods.	The Committee noted that the case is being placed for the third time before the EPCG Committee. The case was first placed in the EPCG Committee meeting held on 12.07.2018 and it was decided to defer the case and call the party for PH. The case was again placed in its meeting held on 29.08.2018 but was deferred again as the representative of the party did not appear for PH due to non availability of their key person. This time the representative of the party came to present their case before the EPCG Committee. The Committee heard the submission made by the representative of the party who appeared for the PH. The Committee noted that even after 10 years from the date of issue of authorisations, the machinery is yet to be installed and they need another 12 months for installation. The Committee deliberated upon the case and decided to **rejec**t it as even after 10 years from the date of issue of authorisations, the machinery is yet to be installed and there is no merit in allowing any further time.
49.	M/s KSV Cotton Mills (P) Ltd, Tamil Nadu 01/36/218/158/AM-18/EPCG-I	i.3230008685 dated 22.12.2006 ii.3230008997 dated 05.02.2007 iii.3230009069 dated 12.02.2007	Extension of EOP to 4 years (i.e. 2+2 years) and adjustment of Bank Guarantee enchased in respect of 03 EPCG authorizations.	The Committee deliberated upon the case and decided to **defer** it with the direction to call the party for PH in the next meeting.
50.	M/s Deesan Cotex Pvt. Ltd, Mumbai 01/36/218/260/AM-18/EPCG-I	i.0330034946 dated 30.01.2013 ii.0330035925 dated 24.05.2013 iii.0330035213 dated 01.03.2013 iv.0330035284 dated 11.03.2013	Request for change of factory address.	The Committee observed that the request of the party was first placed in the EPCG Committee meeting held on 29.08.2018 and it was decided to defer the case with the direction to call the party for PH in the next meeting who did not appear in the meeting. The Committee deliberated upon the case and decided to **defer** it again to call the party for PH in the next meeting.
51.	M/s.Aalikh Polymers Pvt .Ltd, New Delhi 01/36/218/220/AM-17/EPCG-I	i.05301332332 dated 23.08.2002	Request for extension of export obligation period (EOP) till 22.08.2020	The Committee noted that the case was first placed in its meeting held on 29.08.2018 and was decided to defer it with the direction to seek comments of DoR which are still awaited. The Committee deliberated upon the case and decided to **defer** it to wait for comments of DoR.

52.	M/s Qualpro Diagnostics, Goa 01/37/218/382/AM-17/EPCG-II	i.1730000362 dated 02.06.2005	Condonation of procedural lapse of wrong mentioning of EPCG authorization number in shipping bills-regarding.	The Committee observed that the case was first placed in its meeting held on 29.08.2018 and was decided to defer to call the party for PH in the next meeting. The representative of the party came to present their case before the EPCG Committee. The Committee heard the submission made by the representative of the party who appeared for the PH. The Committee took into account the submission of the party and also noted that free shipping has been rubber stamped and the RA has called for a report from customs which is awaited. In the circumstances the case is **rejected**.
53.	M/s Varahi Ltd, New Delhi 01/37/218/295/AM-18/EPCG-II	i.0530154308 dated 21.12.2010	Request for change of name to fulfil export obligation-regarding.	The Committee observed that the case was first placed in its meeting held on 20.02.2018 and in the meeting held on 29.08.2018 it was decided to call the party for PH in the next meeting. The representative of the party came to present their case before the EPCG Committee. The Committee heard the submission made by the representative of the party who appeared for the PH. The Committee took into account the submission of the party that one of their units has been transferred in the name of M/s. Manjushree Technopack Limited from M/s. Varahi Pvt Ltd, New Delhi. The IEC and IEM have been amended and the address of their manufacturing unit has been incorporated in the name of M/s. Manjushree Technopack Limited. In terms of the Memorandum of Understanding the consideration for purchase for the sale, assignment, conveyance, transfer and delivery of the Business to the Purchaser and the assumption by the Purchaser of the Business Liabilities on the Completion Date is to be mutually agreed between the Parties. The Committee, therefore, observed that based on the above, RA may **consider** transfer of EPCG authorizations from M/s. Varahi Pvt Ltd, New Delhi to M/s. Manushree Techopack Ltd, to fulfil export obligation in respect of EPCG authorisation, subject to condition that specific as well as average Export Obligation imposed shall be maintained by the transferee company in addition to its own three years annual average. The transferee company, however, shall furnish fresh BG/LUT to the Customs authorities and also submit amended IEC and RCMC incorporating the name and address of transferee company in IEC / RCMC to RA.

54.	M/s.Continental Electrical Industries Pvt Ltd, Lucknow 01/36/218/132/AM-17/EPCG-I	i.0630001231 dated 19.02.2008	Review of the EPCG Committee decision dated 23.11.2016 regarding extension in EOP in respect of EPCG authorization No. 0630001231 dated 19.02.2008.	The Committee observed that the case is being placed third time before the EPCG Committee. The case was first taken up in its meeting held on 23.11.2016 and on the basis recommendation of DRI's letter dated 08.07.2016 the Committee decided to **reject** the request of the party. The case for review of the above decision was taken up in EPCG Committee meeting held on 29.08.2018 wherein the Committee decided to defer it with the direction to call the party for PH in the next meeting. The Committee noted that the party has filed Writ Petition in Hon'ble Allahabad High Court for early disposal of the request of the party for review of the decision taken in EPCG Committee meeting held on 23.11.2016. The representative of the party who was called for PH came to present their case before the EPCG Committee. The Committee heard the submission made by the representative of the party. The Committee deliberated upon the case and decided to **defer** it with a direction to seek the status of the DRI case.
55	M/s SEP India Pvt Ltd, Hosur 01/37/218/247/AM-15/EPCG-II	i.0430001567 dated 15.03.2004	Request for extension of EOP for second and third block years.	The case is **withdrawn** as the party has already obtained extension of block wise EOP in in the EPCG committee meeting held on 30.05.2016. The representative of the party who came to attend PH was handed over a copy of the relevant portion of minutes of the above meeting.
56.	Bharat Serums and Vaccines Ltd, Mumbai 01/36/218/76/AM-19/EPCG-I	i.0330038127 dated 21.02.2014 ii.0330039060 dated 23.06.2014 iii.0330038935 dated 06.06.2014 vi.033009019 dated 18.06.2014 v.0330040450 dated 12.12.2014	Request for condonation of delay in submission of installation certificate	The Committee took into account the submission of the party that they could not install capital goods in stipulated time due to upgradation of manufacturing facility. The capital goods have been imported and installed on 12.07.2017 which is after 20 months of Bill of Entry. The Committee deliberated upon the case and decide **to recommend to DG for relaxation under Para 2.58 of [FTP2015-20] to allow** condonation of delay in installation of capital goods beyond 18 months, subject to payment of Rs.5000/ against each authorisation. **This has the approval of DG.**
57.	M/s.Maharashtra Seamless Ltd, Gurgaon 18/129/AM-15/PC-5	i.053046146 dated 14.05.2008 ii.0530149158 dated12.06.2009 iii.05304987 dated 06.10.2009 iv.053052983 dated 04.08.2010 v.0530153483 dated 20.09.2010 vi.0530158680 dated 29.06.2012	i. Condonation of procedural lapse of not mentioning date of installation; ii. Condonation of delay in submission of installation certificate issued from Central Excise beyond 18 months	The Committee observed that the case was first placed in its meeting held on 20.02.2018 where in it was decided to defer it for further examination on file. The Committee noted that the import of the capital goods has been completed vide BOE dated from 17.06.2008 and were installed upto 11.03.2015 and the party has obtained installation certificate from Central Excise Authority. The installation certificate issued by Central Excise does not reflect the date of installation but confirm the fact of installation. The Committee deliberated upon the case and decide **to recommend to DG for relaxation under Para 2.58 of [FTP2015-20] to allow** condonation of delay in installation of capital goods, subject to payment of Rs.

				5000/- against each authorization. **This has the approval of DG.**

DGFT = Directorate General of Foreign Trade, DG = Director General, FTP = Foreign Trade Policy, HBP v1 = Handbook of Procedure Vol. I, EO = Export Obligation, EODC = Export Obligation Discharge Certificate, EOP = Export Obligation Period, 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.