MINUTES OF 4th EPCG COMMITTEE MEETING HELD UNDER THE CHAIRMANSHIP OF SHRI J.V. PATIL, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 12.00 NOON ON 29.08.2018.

Following officers attended the meeting:

a. Shri S.S. Ahuja, 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 12.07.2018 were confirmed.

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

Sl. No.	**Firm's Name and File Numbers**	**EPCG Authorisation No. /date**	**Request**	**Decision of the EPCG Committee**
1.	M/s Aarti Steels Limited , Ludhiana 01/36/218/135/AM-18/EPCG-I	i.3030003234 dated 04.10.2007	Condonation of delay in submission of installation certificate.	The Committee noted that the import of the capital goods has been completed vide BOE dated 14.11.2007 and the party has obtained installation certificate from Central Excise on 02.11.2010. The certificate dated 02.11.2010 does not reflect the date of installation but confirm the fact of installation. 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 till 02.11.2010, subject to following conditions: i. Payment of composition fee of Rs.5000/- to concerned RA against subject/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.**
2.	M/s.Ahimsa Industries Pvt. Ltd, Ahmedabad 01/36/218/213/AM-18/EPCG-I	i.0830004453 dated 22.09.2011	Re-fixation of AEO due to wrong Chartered Accountant Certificate.	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. The Committee noted that the party has not made any request to concerned RA for considering their request. The Committee deliberated upon the case and decided to **advise** the party to first approach concerned RA for their request. The RA will examine the request on merit.
3.	M/s.Aqeel Leathers, Chennai 01/36/218/107/A	i.0430003704 dated 11.05.2006	Condonation of EO fulfilled by third party export with alternate	The Committee deliberated upon the case and decided to **defer** it with a direction to ask the party to appear for PH in the next meeting.

	M-15/EPCG-I		product.	
4.	M/s Bharat Rice Mills, Karnal, Haryana 01/36/218/50/AM-19/EPCG-I	i.3330000060 dated 27.02.2003	i. Consideration of third party exports in free shipping bills towards fulfilment of EO, and ii. Condonation of the procedural lapse of not-mentioning EPCG authorization number and license holder name in shipping bills.	The Committee noted that the party has submitted free shipping bills of third party which do not have license number and name of the license holder. The Committee deliberated upon the case and decided to **reject** it as free shipping bills are not permitted for fulfilment of Export Obligation under EPCG Scheme. As per RA it is noted also that the case has been adjudicated and penalty order dated 30.10.2017 has been issued.
	M/s.Claris Lifesciences Limited, Ahmedabad 01/36/218/182/AM-12/EPCG-I	i.8300001307 dated 08.05.2006 ii.8300001330 dated 23.05.2006 iii.8300001463 dated 07.08.2006 iv.8300001466 dated 07.08.2006 v.8300001482 dated 25.08.2006 vi.8300001614 dated 01.11.2006 vii.8300001672 dated 27.11.2006 viii.8300001795 dated 18.01.2007 ix.8300001895 dated 20.02.2007 x.8300002094 dated 13.06.2007 xi.8300002135 dated 27.07.2007 xii.8300002493 dated 24.08.2008	Reduction and Refixation of export Obligation and average Export Obligation of EPCG Licenses.	The Committee noted that one of the two units of the party was converted into 100% EOU in July, 2006 while the subject EPCG authorisations have been obtained by the party during the period from 27.11.2006 to 24.08.2008. The Committee deliberated upon the case and decided to **maintain** the decision taken in its earlier meeting held on 30.01.2012.
6.	M/s.Gopal Fashions Pvt. Ltd. Delhi 01/36/218/206/A	i.0530144206 dated 27.07.2007	Review of decision of EPCG Committee taken in its meeting held on	The Committee deliberated upon the case and decided to **defer** it with the direction to call the party for PH in the next meeting.

	M-16/EPCG-I		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 of mentioning wrong EPCG authorization number in shipping bills	
7.	M/s.Heliflex Hydraulics and Engineering Co. Vadodara 01/36/218/309/AM-17/EPCG-I	i.3430001120 dated 05.10.2007	Request for acceptance of installation certificate issued of Chartered Engineer instead by central Excise authority.	The Committee noted that the party has fulfilled 100% EO within stipulated EOP. The Committee took into account the submission of the party that they installed the capital goods in their factory premises and obtained the installation certificate from Central Excise but the installation certificate issued by Central Excise dated 24.02.2011 does not mention date of installation but certify the fact of installation. They have submitted Chartered Engineer Certificate with date of installation and requested to accept it. The Committee, deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** acceptance of installation certificate from Chartered Engineer, subject to payment of Rs.5000/- against Authorisation. **This has the approval of DG.**
8.	M/s L&T Special Steels and Heavy Forgings Pvt. Ltd Mumbai. 01/36/218/03/AM-16/EPCG-I	i.0330026708 dated 28.07.2010 ii.0330027607 dated 22.10.2010 iii.0330028459 dated 21.01.2011 iv. 0330028900 dated 10.03.2011 v.0330028989 dated 18.03.2011 vi.0330030208 dated 03.08.2011 vii.0330031281 dated 13.12.2011	Review of the decision taken in EPCG Committee meeting held on 22.02.2017.	The Committee observed that the earlier request of the party received vide letter dated 27.02.2015 was taken up in the EPCG Committee in its meeting held on 22.02.2017 wherein it was decided to reject the request as the original EPCG authorisation was still valid and there was no provision in FTP for fulfilment of 100% EO through group company in respect of EPCG authorisations issued after 01.04.2008. The representatives of party appeared before the EPCG Committee and informed that they are unable to fulfil the export obligation against the said authorisations due to following reasons:- i. LTSSHF was formed as a strategic investment with 26% stake of M/s. Nuclear Power Corporation of India Ltd. (NPCIL), a GoI Enterprise and 74% stake of M/s. L&T. It was formed to secure the manufacturing and supply of critical forgings for Indian Nuclear Programme and safeguard country’s interest for implementation of Nuclear Power Plants.

		viii.0330032263 dated 27.03.2012 ix.0330033259 dated 23.07.2012 x.0330033560 dated 30.08.2012 xi.0330034053 dated 23.10.2012		ii. The company had set up a manufacturing facility at Hazira, Surat and obtained 11 separate Zero duty EPCG Authorisations with an Export obligation of Rs. 363.22 crores to be fulfilled within 6 years from the date of such authorisations. iii. The company intended to fulfil the EO by supplying the critical nuclear forgings to NPCIL for Indian Nuclear Programme. iv. By the time in 2012, the applicant could start production, an unprecedented natural event involving severe earthquake combined with Tsunami affected Fukushima Daiichi Nuclear Power Plant in Japan. v. The above slowed down the whole process and none of the projects could be initiated. Since NPCIL was the prime source of business for ordering forgings/components, everything slowed down. vi. The above caused threat on account of non-fulfilment of export obligations w.r.t. 11 EPCG Authoristions. vii. The company has secured orders to the extent of Rs. 416 Crores and with such firm order in hand, the applicant is confident to fulfil all its incomplete export obligation w.r.f. 11 Zero Duty EPCG authorisations by Jan. 2021. The Committee noted that the party had registered themselves as a sick unit with BIFR on 28.06.2016. Further, Ministry of Finance vide Notification No. 2792 dated 25.11.2016 had enacted the sick Industrial Companies (special provision) Repeal Act, 2003 effective from 01.12.2016. This resulted in abating all proceedings before BIFR. The Committee deliberated upon the case and decided to **defer** it with the direction to seek comments of DoR and Deemed Export Division in Headquarters. However, the party may avail option of extension in EOP available in terms of existing provisions from concerned RA.
9.	M/s Meghmani Finechem Ltd, Bharuch Gujarat 01/36/218/358/AM-18/EPCG-I	i.3430001199 dated 29.02.2008	Request for allowing the export products as Hydrochloric Acid and Liquid Chlorine.	The Committee took into account submission of the party that apart from the export products endorsed in the EPCG authorisation they are also manufacturing “Hydrochloric Acid” and “Liquid Chlorine”. The Committee deliberated upon the case and decided to **remand** the case back to RA. RA to examine the request on the basis of nexus certificate from Chartered Engineer.
10.	M/s.Pearl Engineering Co. New Delhi 01/37/218/339/AM-17/EPCG-II	i.0530152869 dated 22.07.2010	Request for acceptance of installation certificate issued by Chartered Engineer instead of Central Excise.	The Committee took into account the submission of the party that the capital goods have been installed in 2011. Since, the machines were installed more than 5 years back, excise authorities have refused to issue them installation certificate. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** acceptance of installation certificate 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.**
11.	M/s Phoenix Contact (India) Pvt. Ltd New Delhi 01/37/218/328/AM-18/EPCG-II	i.0530153354 dated 10.09.2010	Request for allowing amendment in the EPCG authorization and re-credit the duty amount portion of such capital goods.	The Committee observed that the case was first taken up in its meeting held on 12.07.2018. The party was requested to appear for PH to explain their case. The case was deferred as the representative of the party did not appear for PH. The Committee noted that the representative of the party did not appear in this meeting also. The Committee noted that the capital goods were sent abroad for repairs with the permission of RA but the capital goods were completely damaged in transit. The request appears to be for re-credit and also simultaneous waiver of EO. The Committee deliberated upon the case and decided to **reject** it as there is no provision for re-credit of duty amount and waiver of EO simultaneously in para 5.25 of HBP(RE:2017)/2015-20.
12.	M/s.Premier Cotspin Limited, Ludhiana 01/37/218/20/AM-19/EPCG-II	i.3030003694 dated 14.02.2008	Request for extension in EOP in respect of EPCG authorization No. 3030003694 dated 14.02.2008.	The Committee noted that the EOP of the subject EPCG authorisation issued on 14.02.2008 expired on 14.02.2016. The party applied for extension in EOP to Headquarters on 14.10.2017, after 20 months of expiry of EOP. The Committee deliberated upon the case and decided to **reject** it as there is no provision for second extension of EOP without payment of 50% custom duty.
13.	M/s.Caterpillar India Pvt. Ltd, Chennai 01/36/218/283/AM-18/EPCG-I	i.0430013507 dated 20.03.2014 ii.0430013506 dated 20.03.2014 iii.0430013415 dated 26.02.2014	Request for re-fixation of Annual Average export obligation.	The Committee took into account submission of the party that their Annual Average EO has been fixed on the basis of broader category of same and similar products i.e. “Earth Moving Equipment” under ITC HS code 87041010 which are being manufactured at their other units. However, their export product manufactured at the unit where imported capital goods have been installed is “Skid Steer Loader” under ITC HS code 84295100. The contention of the firm is that their export product “Skid Loader” is a distinct product from other earth moving equipment and was started production in a new separate unit. The machinery imported and erected for said “Skid Loader” cannot be used for manufacture of their other products. The Committee deliberated upon the case and it was decided to **allow** the request of the firm provided the export product is distinctively specified as “Skid Loaders” in the Authorisation and the shipping bills and the firm would use the export distinctively from this unit and not mix with other unit/ EPCG authorisations/ Earthmoving equipments.
14.	M/s.Rakhi Creation, Surat 01/37/218/240/AM-18/EPCG-II	i.5230000401 dated 31.03.2005 ii.5230000402 dated 31.03.2005	Waiver of export obligation under provision of “force majeure” circumstances-regarding.	The Committee noted that the party seeks waiver from fulfilment of Export Obligation on the ground of ‘force majeure’ provision which is not in force at present. The Committee deliberated upon the case and decided to **reject** the request as there is no provision for waiver of Export Obligation in the FTP.
15.	M/s.Ripple Fragrances Private Limited, Mysore	i.0730013394 dated 07.05.2014	Transfer of EPCG authorization from M/s. Ripple	The representative of the party presented their case before the EPCG Committee. The Committee heard the submission made by the representative of the party who appeared for the PH.

	01/37/218/25/AM-19/EPCG-II		Fragrances Exports Pvt. Ltd. Mysore to M/s. N.Ranga Rao & Sons Pvt Ltd, Mysuru	The Committee noted that M/s Ripple Fragrances Exports Pvt Ltd were a 100% EOU to begin with. They converted to domestic tariff area unit and obtained subject EPCG authorisation. As per scheme of arrangement approved by the NCLT order, M/s.Ripple Fragrances Exports Private Limited, has been merged into M/s.Ripple Fragrances Private Limited. The Marketing Division of M/s.Ripple Fragrances Private Limited (merged Entity) is demerged into M/s.N.Ranga Rao & Sons Pvt Ltd. Due to business exigency, as per Slump Sale Agreement dated 01.03.2018 between M/s.Ripple Fragrances Private Limited and N. Ranga Rao and Sons Pvt Ltd all rights, titles and interests have been transferred to M/s. N.Ranga Rao & Sons Pvt LTd, Mysuru. As per the sale agreement all the liability w.r.t. the subject EPCG authorisation has been transferred to N.Ranga Rao & Sons Pvt Ltd, Mysuru in terms of the conditions of EPCG authorisation. The Committee, therefore, observed that based on the above , RA may **consider** the request for transfer of EPCG authorisation of M/s.Ripple Fragrances Exports Pvt Ltd to M/s. N. Ranga Rao and Sons Pvt Ltd, to fulfil export obligation in respect of EPCG authorisation, subject to condition that the average Export Obligation imposed shall be maintained by the transferee company. The transferee company, however, shall furnish fresh BG/LUT to the Customs authorities.
16.	M/s.Reliance Industries Limited, Mumbai 01/37/218/287/AM-18/EPCG-II	i.0330033774 dated 24.09.2012 ii.0330035376 dated 19.03.2013 iii.0330035402 dated 21.03.2013 iv.0330036897 dated 26.09.2013 v.0330037408 dated 09.12.2013 vi.0330037837 dated 24.01.2014 vii.03330037042 dated 15.10.2013 viii.0330037164 dated 31.10.2013	Request for clubbing in respect 08 EPCG authorizations under EPCG scheme-regarding.	The Committee deliberated upon the request of the firm and decided to **maintain** rejection in view of Para 5.28(h) of HBP 2015-20 as updated on 05.12.2017.

17.	M/s.Virgo Aluminium Ltd, Chandigarh 01/37/218/246/AM-18/EPCG-II	i.2230001283 dated 29.01.2010 ii.2230001688 dated 31.03.2011 iii.2230001560 dated 09.12.2010 iv.2230001767 dated 24.06.2011	Condonation of procedural lapse for using multiple EPCG authorizations in shipping bills shipping bills No.1541376 dated 08.10.2016, No.1541702 dated 08.10.2016, No.1324487 dated 28.09.2016 and No.5430667 dated 15.04.2017 No.143276 dated 06.10.2016	The Committee observed that the request was first placed in its meeting held on 20.02.2018 wherein it was decided to defer it with the direction to seek clarification from the party. The Committee took into account submission made by the party that they have inadvertently mentioned multiple Authorization numbers in the direct export shipping bills No.1541376 dated 08.10.2016, No.1541702 dated 08.10.2016, No.1324487 dated 28.09.2016 and No.5430667 dated 15.04.2017 No.143276 dated 06.10.2016 which are not counted for fulfilment of EO. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **condone** the procedural lapse of mentioning multiple authorisation number while filling in the shipping bills No.1541376 dated 08.10.2016, No.1541702 dated 08.10.2016, No.1324487 dated 28.09.2016 and No.5430667 dated 15.04.2017 No.143276 dated 06.10.2016, subject to the condition that there is no double counting of exports in the other EPCG authorisation numbers mentioned in the Shipping Bills. The Committee further recommended imposition of a composition fee of Rs.200/- each on such shipping bills where wrong EPCG authorization number has been endorsed and which are being counted for fulfilment of EO. **This has the approval of DG.**
18.	M/s.Splendour Holidays Pvt. Ltd, Bangalore 01/37/218/347/AM-18/EPCG-II	i.1730001177 dated 18.11.2011	Request for redemption of EPCG authorization-regarding.	The Committee noted that the FIRCs have been issued in the name of “GoAvenues” which the party has filed for fulfilment of EO. The Committee took into account submission of the party the name 'GoAvenues' is not a separate legal entity, but it is only a division of Splendour Holidays Private Limited. The FIRC issued by the bank clearly mentions that recipients name as GoAvenues, MICE division of Splendour Holidays Private Limited. The Bank has issued a letter confirming that 'GoAvenues' is a division of Splendour Holidays Private Limited. The Committee deliberated upon the case and decided to **advise** RA to examine and consider the request subject to: i. Firm would get IEC amended to include “GoAvenue” MICE division of Splendour Holidays Private Limited as a branch in the IEC. ii. The party to fulfil conditions applicable for the subject EPCG authorisation. iii. Revenue earning shown under “GoAvenues”, a unit of Splendour Holidays Private Ltd is reflected as earning under PAN of Splendour Holidays Pvt ltd.
19.	M/s.Ashok Leyland Vehicles Limited (Formerly Ashok Leyland Nissan Vehicles Limited).	i. 51 EPCG Authorizations(as per list attached).	Review of decision taken in the EPCG Committee meeting held on 20.02.2018.	The Committee deliberated upon the case and decided to **defer** it as the representative of the party sought postponement of the hearing due to unavoidable circumstances.

	01/36/218/245/AM-17/EPCG-I			
20.	M/s.Sterling Tapes Ltd, Belgaum 01/37/218/36/AM-17/EPCG-II	i.0730002798 dated 25.04.2005 ii.0730002799 dated 25.04.2005 iii.0730002800 dated 25.04.2005 iv.073002381 dated 21.12.2004	i. Extension of block-wise EOP. ii. Extension of EOP for 4 years (i.e 2+2).	The Committee noted that the subject EPCG authorisation has been issued under 5% EPCG and the party has obtained 1st extension in EOP for two years and second extension in EOP for another two years in terms of para 8.11 of HBP 2004-09 in its meeting held on 19.03.2017. There is no provision in HBP 2004-09 for extension in EOP beyond 2+ 2 years extension. The Committee deliberated upon the case and decided to **reject** it as there is no provision for further extension in EOP beyond 2+ 2 years in respect of EPCG authorisation issued under 5% EPCG Scheme.
21.	M/s Tams Fine Ceramics Pvt. Ltd, Vijayawada 01/37/218/37/AM-17/EPCG-II	i.0430006068 dated 25.04.2008 ii.0430006159 dated 27.05.2008	Request for waiver/extension in EOP and extension in time for installation of capital goods.	The Committee observed that the case was first placed in its meeting held on 12.07.2018 and was deferred to call the party for PH in the next meeting. The Committee noted that the representative of the party failed to appear for PH in the meeting. The Committee decided to give one more opportunity to the firm and **defer** the case for PH again.
22.	M/s KSV Cotton Mills (P) Ltd, Karur 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 noted that the request of the firm is not clear. It was decided to **defer** the case and call for PH.
23.	M/s.Ultimate Flexipack Limited, New Delhi 01/37/218/228/AM-19/EPCG-II	i.0530149958 dated 01.10.2009	Request for second extension of EOP for further 2 years.	The Committee noted that the subject EPCG authorisation has been issued under Zero Duty Scheme and the party has obtained two years extension in EOP in terms of para 5.11 of HBP 2009-14 which stipulates that under zero duty EPCG scheme only one extension of 2 years in export obligation period shall be available. The Committee deliberated upon the case and decided to **reject** it as there is no provision for second extension in EOP in respect of EPCG authorisation issued under Zero Duty EPCG Scheme.
24.	M/s Vedika Exports (Tea)Ltd, Kolkata 01/37/218/17/AM-19/EPCG-II	i.0230010467 dated 17.07.2015	Request for discharge of export obligation.	The Committee deliberated upon the case and decided to **defer** it with the direction to seek comments of DoR.
25.	M/s Electro Plasts Pvt. Ltd, Bangalore 01/36/218/351/AM-18/EPCG-I	i.0730005885 dated 26.07.2007	Request for condonation of procedural lapse of wrong mention of EPCG authorization in all the deemed export documents(ARE Nos.050 dated 31.01.2008	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 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 during the time of exports they had two EPCG

			No.051 dated 06.02.2008, No.052 dated 11.02.2008, No.053 dated 19.02.2008, No.054 dated 29.02.2008, No.055 dated 29.02.2008, No.056 dated 01.03.2008, No.057 dated 11.03.2008, No.058 dated 18.03.2008, No.059 dated 26.03.2008, No.060 dated 31.03.2008)	Authorizations bearing no. 0730004786 dated 02.11.2006 and 0730005885 dated 26.07.2007 to complete the export obligation .However, due to procedural lapse they have endorsed only EPCG License no. 0730004786 in all the deemed export documents in respect of all 11 ARE numbers. + 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 wrong mentioning of the EPCG authorization No.0730004786 dated 02.11.2006 in deemed export shipping bills to facilitate EODC/closure of case, subject to the condition that there is no double counting of exports and payment of a composition fee of Rs.200/- per ARE. RA shall verify ARE for the authorisation endorsement on the ARE. **This has the approval of DG.**
26.	M/s.Xindia Steel Limited, Bangalore 01/37/218/11/AM-16/EPCG-II	i.0730008401 dated 27.11.2009 ii.073008402 dated 27.11.2009 iii.0730008512 dated 05.01.2010 iv.0730008541 dated 19.01.2010 v.0730010074 dated 04.05.2011 vi.0730011384 dated 26.06.2012 vii.0730013381 dated 01.05.2014	Request for automatic Extension in EOP during the ban period under Para 5.11.03 of HBP 2009-14.	The Committee deliberated upon the case and decided to **defer** with the direction for further examination by DoR.
27.	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 Committee noted that the subject EPCG authorisation has been issued prior to 01.09.2004 and hence not covered under Public Notice No.35 and 36/2015-20 dated 25.10.2018. The Committee further noted that the party has already obtained block wise extension in EOP for two years from RA vide amendment sheet dated 07.02.2011 but has sought extension in third and fourth block of EOP. The Committee deliberated upon the case and decided to **defer** it with the direction to **call the party for PH.**
28.	M/s.Shambhoo Textile, Panipat 01/37/218/41/AM-19/EPCG-II	i.3330004057 dated 13.04.2016	Request for regularization of shifting of capital goods.	The Committee took into account the submission of the party that they had imported machinery Capital Goods appearing at Sl. No.2 to 5 are Textile Dying machineries. The capital goods were imported and installed at the address as per the EPCG authorisation at **'Near Lakhina Finishing, Vidya Nand Colony, Ugra Kheri, Sanoli Road, Panipat-132103 (Haryana)'.** The Haryana State Pollution Control Board in their Annual Report 2012-13 decided to shift the Dying units from residential area to

				an approved industrial Estate in **Sector 229, Part-II, Haryana Urban Development Authority (HUDA) Panipat-132103 (Haryana)**. Accordingly, they installed the Capital Goods (Dying Machinery) appearing at Sl. No. 2 to 5 of the EPCG authorisation at another location at **" Plot No.229, Sector-29, Part- II, Huda, Panipat-132103 (Haryana)"** without getting endorsed this factory address in the license. The new address is mentioned in IEC, RCMC and Udyog Aadhaar Memorandum registration. The Committee deliberated upon the case and decide **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** shifting of capital goods from "**Near Lakhina Finishing, Vidya Nand Colony, Ugra Kheri, Sanoli Road, Panipat-132103 (Haryana)'** to '**Sector 229, Part-II, Haryana Urban Development Authority (HUDA) Panipat-132103 (Haryana)'**, subject to condition that the new address is mentioned in the IEC as branch and fresh installation certificate is submitted. **This has the approval of DG.**
29.	M/s.Grand Winsor Resorts Ltd, Jalandhar 01/36/218/296/AM-14/EPCG-I	i.0530139043 dated 08.07.2005 ii.0530141625 dated 28.07.2006 iii.0530145630 dated 18.02.2008 iv.0530145673 dated 22.02.2008 v.0530145927 dated 03.04.2008 vi.0530148471 dated 23.02.2009 vii.0530148472 dated 23.02.2009 viii.0530148533 dated 04.03.2009 ix.0530149365 dated 10.07.2009 x.0530149729 dated 26.08.2009	Clarification on consideration of payment received in INR in respect of EPCG authorizations issued to M/s Grand Windsor Resorts Ltd, regarding.	The Committee observed that the case was placed in its meeting held on 20.02.2018 wherein it was decided to seek comments of DoR. DoR, vide OM dated 05.06.2018 stated that: i. Redemption of EPCG authorisation on the basis of documents submitted by an EPCG authorisation holder is the responsibility of the concerned RA who needs to be satisfied about the receipt of payments from the records produced by the party. ii. As export /imports under the relevant EPCG authorisation were subject matter of a DRI investigation, the RA should also consult DRI about final outcome of the adjudication order issued in this case before redeeming the authorisations. The Committee deliberated upon the case and decided to **remand** the case back to RA with the direction to examine the case as per direction of DoR.

30.	M/s.Checkpoint Apparel Labelling Solutions India Pvt Ltd, Chennai 01/36/218/290/AM-17/EPCG-I	i.0430001858 dated 13.08.2004 ii.0430001980 dated 24.09.2004	i. Extension of block wise EOP and to accept the exports made by them after the expiry of EOP (extension of EOP for one year i.e. up to 12.08.2014 and second extension of EOP for one month i.e up to September, 2014) in respect of EPCG authorization No. 0430001858 dated 13.08.2004 ii. Extension of block wise EOP and to accept the exports made by them after expiry of EOP (extension of EOP for 2 years i.e up to September, 2014) in respect of EPCG authorization No. 0430001980 dated 24.09.2004	The Committee observed that the case was first placed in its meeting held on 06.12.2017 wherein it was decided to defer it with the direction for further examination on file. The case was again placed in its meeting held on 20.02.2018 with the direction to seek clarification from RA on block wise status of the subject EPCG authorisation. As per RA's report dated 16.07.2018 the block wise fulfilment of EO is nil. The Committee noted that the party vide their letter dated 11.07.2018 has stated that they are willing to deposit customs duty + interest towards shortfall in EO against each EPCG authorisation for regularisation of the case. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **allow**: a) extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2004-09; and b) extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11 of HBP 2004-09, as the party could not apply to RA within the prescribed time period. RA to consider eligible exports done during the eligible EOP by eligible documents for fulfilment of EO to facilitate regularisation of the case by payment of duty on unfulfilled export. Third party exports if any shall be subject to conditions prescribed in Para 5.10 (d) of HBP 2015-20 read with Policy Circular No. 3/2015-20 dated 02.09.2015. **This has the approval of DG.**
31.	M/s.Jain Farm Fresh Foods Ltd, Mumbai 01/36/218/96/AM-17/EPCG-I	i.0330037887 dated 30.01.2014 ii.0330039638 dated 02.09.2014	Transfer of EPCG authorizations from M/s. Jain Irrigation Systems Ltd, to M/s. Jain Farm Fresh Limited, Mumbai.	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 M/s Jain Irrigation Systems Limited, Jalgaon is the manufacturing unit having the business of Micro Irrigation Systems, Plastic Sheet –Foam Sheet, PVC Pipes and Fittings, Polyethylene pipes & fittings, Renewable energy, Solar products, Protected Cultivation –Green House and Food processing. However, due to business exigency the food processing business of M/s.Jain Irrigation Systems Ltd, Jalgaon has been separated and transferred to their subsidiary M/s Jain Farm Fresh Foods Limited by Business Transfer Agreement on slump sale basis. The party has submitted that all liabilities of EPCG authorizations are fulfilled by

				them only. The Committee, therefore, observed that based on the above, RA **may consider** change of name and IEC of the firm and in EPCG authorizations from M/s. Jain Irrigation Systems Ltd, to M/s.Jain Farm Fresh Foods Limited, Mumbai, to fulfil export obligation in respect of EPCG authorisations, subject to condition that the average Export Obligation imposed shall be maintained by the transferee company. The transferee company, however, shall furnish fresh BG/LUT to the Customs authorities.
32.	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 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 the party has not made any exports even after 16 years of obtaining subject EPCG authorisation and has obtained 1st Extension allowed upto 22.08.2012, 2nd extension allowed upto 22.08.2014 paying 50% duty of the total duty utilised. The Committee deliberated upon the case and decided to **defer** it for comments of DoR.
33.	M/s Holoflex Ltd, Kolkata 01/36/218/86/AM-16/EPCG-I	0230000858 dated 27.01.2005	Request for waiver of submission of bills of export in case of supply of goods to SEZ units by DTA units regarding.	The Committee noted that the party has sought waiver of submission of Bill of Export for SEZ supplies which is mandatory document for claiming benefit under FTP as per clause 30(3) of the SEZ Rules, 2006. The Committee deliberated upon the case and decided to **reject** the request.
34.	M/s Business Broadcast News Pvt .Ltd, Mumbai 01/36/218/218/02/AM-19/EPCG-I	i.0330018447 dated 17.12.2007 ii.0330018482 dated 19.12.2007 iii.0330018273 dated 03.12.2007 iv.0330018797 dated 16.01.2008 v.0330018380 dated 11.12.2007 vi.0330018405 dated 13.12.2007	Request for regularization of exports made by alternate export products through group company.	The Committee deliberated upon the case and decided to **defer** the case and call the party for PH in the next meeting.
35.	M/s.Dhanvantri Enterprises Private Limited, Chennai 01/36/218/242/AM-13/EPCG-I	i.0430000052 dated 23.02.2000	a. To accept S/Bs (where license number/date and license holder's name are not mentioned) in terms of policy circular 7 dated 11.07.2002. b. To accept the export made after the expiry of	The Committee noted that the case was first placed in its meeting held on 27.02.2014 and deferred to detailed examination in the next meeting. The case was again taken up in the meeting held on 04.04.2014 and deferred to call for the corroborative evidence from the RA regarding exports made by the firm through third party along with other details. Now, the party vide letter dated 05.07.2108 has submitted a copy of letter dated 27.06.2018 received from office of the Superintendent of Customs, Customs House, Pondicherry which state that in respect of the 5 SB's

			initial EOP i.e. for the periods from 25.05.2005 to 24.02.2007. c. Condonation of block –wise EO.	namely 481, 484, 538, 539 cleared at ICD, Pullichpallam the endorsement of the license holder's name, license no./date have been made. In respect of Shipping bill 383 the name of the firm has been endorsed on the shipping bill. RA may examine in terms of Policy Circular No.7/2002 dated 11.07.2002. The Committee deliberated upon the case and noted that the firm has exported through Godrej Sara Lee Limited and decided **to remand the case back to RA**. RA to examine as per policy circular No.7/2002 dated 11.07.2002, ARE-I and DoR's letter. As far as extension in concerned the same may be considered as per policy/provisions.
36.	M/s.Nature Efficient Electronics Pvt. Ltd , Mumbai 18/189/AM-17/P-5	i.0330025275 dated 19.02.2010 ii.0330025804 dated 20.04.2010 iii.0330026826 dated 25.02.2011 iv.0330028783 dated 25.02.2011 v.0330028784 dated 25.02.2011 vi.0330028785 dated 25.02.2011 vii.0330028786 dated 25.02.2011 viii.0330028788 dated 25.02.2011 ix.0330034634 dated 07.02.2012 x.0330031902 dated 17.02.2012 xi.0330029726 dated 14.06.2011	Request for consideration of 50% export by alternate product endorsed in EPCG authorizations.	The Committee deliberated upon the case and decided to **maintain the rejection** done by the RA.
37.	M/s.Alisha Torrent Closures (India) Pvt. Ltd, New Delhi 01/36/218/55/Am-19/EPCG-I	i.0530164805 dated 30.04.2015	Regularization of shifting of capital goods imported under EPCG Scheme.	The Committee deliberated upon the case and decided to **defer** it for want of RA's report.
38.	M/s Balkrishna Industries Limited, Mumbai 01/36/218/262/AM-18/EPCG-I	i.0330039618 dated 28.08.2014	Request for condonation of delay in submission of installation certificate-	The Committee noted that the import of the spare parts for different machineries has been completed but the spare parts could not be used/installed as the machines are running without any breakdown in during the last three years.

			regarding.	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 till 31.12.2019, 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 are not contemplated/pending in respect of the subject EPCG authorisation(s). **This has the approval of DG.**
39.	M/s Double Dee Technology Pvt Ltd, Mumbai 01/36/218/65/AM-19/EPCG-I	i.0330021618 dated 16.10.2008	Request for regularization of shifting of capital goods.	The Committee took into account the submission of the party that at the time of applying for EPCG authorization they had shown factory address as **Plot No. C-113, MIDC, Pawane TTC Industrial area, Belapur Road, Navi Mumbai**- 400703. This Premises was on lease which was expired and not renewed by lease holder. They have taken new premises on lease at **D-222-551, MIDC Nerul, TTC Industrial Area, Nave Mumbai- 400706**. Meanwhile their capital goods arrived and they installed capital goods at same place and obtained installation certificate from central excise for the new place. The Committee deliberated upon the case and decide **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** shifting of capital goods from **Plot No. 113, MIDC, Pawane TTC Industrial area, Belapur Road, Navi Mumbai**- 400703 to **D-222-551, MIDC Nerul, TTC Industrial Area, Nave Mumbai- 400706**, subject to payment of Rs.5000/- against Authorisation. RA can consider regularisation of shifting to facilitate EODC provided new address is reflected in IEC. **This has the approval of DG.**
40.	M/s Galaxy Offset (India) Pvt Ltd, New Delhi 01/36/218/69/AM-19/EPCG-I	i.0530164577 dated 19.03.2015	Regularization of shifting of capital goods imported under EPCG scheme.	The Committee deliberated upon the case and decided to **defer** it for want of RA's report.
41	M/s Kanodia Technoplast Ltd, New Delhi 01/36/218/56/AM-19/EPCG-I	i.0530149271 dated 30.06.2009	Regularization of shifting of capital goods and accepting the installation certificate issued by Chartered Engineer in place of central excise authority.	The Committee deliberated upon the case and decided to **defer** it for want of RA's report.
42.	M/s JMT Auto Ltd, Jharkhand	i.0230008688 dated 14.03.2013	Request for acceptance of installation	The Committee took into account the submission of the party that they installed the capital goods in their factory premises and obtained the installation certificate from

	01/36/218/156/AM-18/EPCG-I	ii.0230008689 dated 14.03.2013	certificate issued by Chartered Engineer instead of Central Excise authority.	Chartered Engineer but could not apply to Central Excise Department for issuance of Installation Certificate in time due to procedural lapse. However, the party has submitted installation certificate from Chartered Engineer. The Committee, deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** acceptance of installation certificate from Chartered Engineer subject to verification from Jurisdictional Customs Authority, subject to payment of Rs.5000/- against each Authorisation. **This has the approval of DG.**
43.	M/s JMW India Pvt Ltd, Delhi 01/36/218/202/AM-18/EPCG-I	i.0530161235 dated 18.07.2013	Request for acceptance of installation certificate issued by Chartered Engineer instead of Central Excise Authority.	The Committee took into account the submission of the party that they installed the capital goods in their factory premises and obtained the installation certificate from Chartered Engineer but could not apply to Central Excise Department for issuance of Installation Certificate due to procedural lapse. However, the party has submitted installation certificate from Chartered Engineer. The Committee, deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** acceptance of installation certificate from Chartered Engineer subject to verification from Jurisdictional Customs Authority, subject to payment of Rs.5000/- against Authorisation. **This has the approval of DG.**
44.	M/s IBUS Networks & Infrastructure Pvt Ltd, Bangalore 18/62/AM-19/P-5	N.A.	Request for import of capital goods under EPCG scheme.	The Committee noted that the major portion of the machinery/equipments to be imported are not covered under EPCG Scheme. The Committee deliberated upon the case and decided to **reject** it as import of cables is not permitted under EPCG Scheme.
45.	M/s Nepa Ltd, Nepanagar , M.P. 01/37/218/71/AM-17/EPCG-II	i.330043570 dated 27.01.2016 ii.530168243 dated 03.08.2016	Request for condonation of delay in submission of installation certificate up to December-2019-regarding.	The Committee noted that the import of the capital goods has been completed vide BOE dated period from 12.02.2016 to 10.02.2017 for implementation of a large project which is expected to be completed by December, 2019. 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 till 31.12.2019, subject to following conditions: i. Payment of composition fee of Rs.5000/- to concerned RA against subject/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.**
46.	M/s.Paayas Incorporation, Ludhiana	i.3030011496 dated 23.08.2013	Request for regularization of shifting of capital	The Committee took into account the submission of the party that they have obtained EPCG authorization for installation of capital goods a their factory premises **Plot**

	01/37/218/60/AM-19/EPCG-II	ii.3030010423 dated 07.01.2013	goods to new unit.	**No. 110, Rahon Road, Village Gehlewal, Ludhiana-141008** but due to shortage of space they have to shift the machines to new unit **164, Kapil Park, Opp. Rishi Nagar Gali No. 4, Adarsh Public School, Hambran Road, Ludhiana- 141001** which is mentioned in their IEC and SSI/EM Part-II and they shifted the machines. The Committee deliberated upon the case and decide **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** shifting of capital goods from **Plot No. 110, Rahon Road, Village Gehlewal, Ludhiana-141008** to new unit at **164, Kapil Park, Opp. Rishi Nagar Gali No. 4, Adarsh Public School, Hambran Road, Ludhiana- 141001,** subject to payment of Rs.5000/- against each Authorisation. RA can consider regularisation of shifting to facilitate EODC subject to submission of installation certificate for installation of capital goods at new location within six months. **This has the approval of DG.**
47.	M/s.Precious products (India) Pvt Ltd, Pune 01/37/218/26/AM-19/EPCG-II	i.3130000196 dated 16.04.2002 ii.3130000197 dated 18.04.2002 iii.3130000201 dated 22.04.2002	i. Extension in Block wise EOP; ii. Extension in EOP for two years; and iii. Condonation for delay in issuance of installation certificate and acceptance for Chartered Engineer Certificate.	The firm obtained installation certificate form Central Excise. In some cases original is there, in other cases Xerox copy and for one authorisation not traceable. Hence, they have requested for accepting the Chartered Engineer Certificate for the same. It was decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** condonation for delay in issuance of installation certificate and acceptance for Chartered Engineer Certificate. With regard to Block wise EO extension , since in the letter firm has not stated anything though mentioned in the subject and also RA report has not been received, it was decided to **defer** the case and also ask the firm to clarify on the same.
48.	M/s.Sanyo Koreatex Pvt. Ltd, New Delhi 01/37/218/06/AM-19/EPCG-II	i.0530150187 dated 28.10.2009 ii.0530149687 dated 21.08.2009	Request for acceptance of installation certificate from Chartered Engineer instead of Central Excise authority.	The Committee deliberated upon the case and decided to **defer** it for want of RA's report.
49.	M/s Tata Motors Limited, Mumbai 01/37/218/47/AM-19/EPCG-II	i.0530165728 dated 27.08.2015	Request for shifting of capital goods.	The Committee took into account the submission of the party that they had imported 06 sets of injection moulds along with accessories and checking fixtures for Eagle project under EPCG authorization in June 2016 as per EPCG license "Motherson Automotive Technologies and Engineering, Gate Number 150, Village Ambethan, Taluka-Khed, Dist. Pune 410501". Considering process requirements 03 sets of CG s ordered against Sr. no.88 under EPCG authorisation No.05310165728 dated 27.08.2015 need to be installed at their supporting manufacturer "M/s. Mutual Industries Ltd, Gate 546/4, Maithan Phata Shikraapur, Taluka Shirur, Dist Pune - 412208". The Committee deliberated upon the case and decide **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** shifting of capital goods from

				"Motherson Automotive Technologies and Engineering, Gate Number 150, Village Ambethan, Taluka-Khed, Dist. Pune 410501" to **"M/s. Mutual Industries Ltd, Gate 546/4, Maithan Phata Shikraapur, Taluka Shirur, Dist Pune -412208**", subject to payment of Rs.5000/- against Authorisation subject to submission of new installation certificate within 6 months. **This has the approval of DG.**
50.	M/s.National Aluminium Company Limited, Bhubaneswar 01/37/218/290/AM-18/EPCG-II	i.2330000296 dated 07.04.2008	Request for condonation of delay in installation of capital goods.	The Committee noted that due to typographical error in the minutes of its meeting held on 12.07.2018, the authorisation No.2330000285 dated 13.03.2008 has been repeated instead of No.2330000296 dated 07.04.2008. Accordingly, authorisation No.2330000285 dated 13.03.2008 mentioned at Sl. No.12 in the item no.53 of the minutes of its meeting held on 12.07.2018 may be replaced with authorisation No.2330000296 dated 07.04.2008.
51.	M/s.Schneider Electric India Pvt Ltd. Chennai 01/37/218/45/AM-19/EPCG-II	i.0430010797 dated 02.02.2012	Permission for shifting of capital goods from one unit to another unit.	The Committee noted that the party has intimated the concerned RA at the time of shifting and the machinery were installed in April, 2012/Nov, 2012. It appears that the case is covered by existing provisions. RA may examine. The Committee deliberated upon the case and decided to **remand** the case back to RA as it does not require any relaxation. RA may examine the case as per the existing policy /provisions.
52.	M/s Deesan Cotex Pvt, Ltd, Mumbai 01/36/218/260/AM-18/EPCG-I	i.0330034946 dated 30.01.2013 ii.0330035925 dated 24.09.2013 iii.0330035213 dated 01.03.2013 iv.0330035284 dated 11.03.2013	Request for change of factory address.	The Committee deliberated upon the case and decided to **defer** it and call the party for PH in the next meeting.
53.	M/s Bharat Heavy Electricals Limited, Hyderabad 01/36/218/92/AM-18/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 v.0930003509 dated 04.10.2007 vi.0930004102 dated 12.06.2008 vii.0930004970	Request for condonation of delay in installation of the capital goods imported under EPCG	The Committee took into account submission of the party that the delay in the installation of capital goods was due to delay, caused by custom clearance, in receipt of one of the two package of import. The machineries were installed within 21 months from the date of BOE which was beyond 18 months. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** condonation of delay in installation of capital goods till 15.11.2011, subject to following conditions: i. Payment of composition fee of Rs.5000/- to concerned RA against subject/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.

		dated 01.07.2009 viii.0930004969 dated 01.07.2009		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.**
54.	M/s Continental electrical Industries Pvt Ltd, Lucknow 01/36/218/132/AM-17/EPCG-I	i.0630001231 dated 09.02.2008	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 issued to them.	The Committee deliberated upon the case and decided to **defer** it with the direction to **call the party for PH** in the next meeting.
55.	M/s Tata Steel Limited, Mumbai 01/37/218/229/AM-15/EPCG-II	i.0230003632 dated 15.09.2008 ii.0230003738 dated 31.10.2008 iii.0230003859 dated 11.12.2008 iv.0230003956 dated 15.01.2009 v.0230004120 dated 31.03.2009 vi.0230004124 dated 31.03.2009 vii.0230004714 dated 03.12.2009	Appeal for review of decision taken by EPCG Committee regarding approval to meet EO against 7 nos. outstanding EPCG licenses issued in the name of Hoogly Metcoke & Power Company Ltd (HMCPCL) through export of steel by Tata Steel Ltd.	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 request was first placed in the EPCG Committee meeting held on 06.12.2017 and it was decided to allow fulfillment of 50% export of alternate product (steel finished products) for fulfillment of EO in respect of all EPCG licenses (6 nos.) issued on or after 18th April, 2008 but before 1st April, 2009. However, the Committee had decided to reject the request of the party for allowing fulfillment of EO by export of 100% alternate product in respect of one EPCG authorisation issued on 03.12.2009. The party, vide letter dated 20.04.2018 requested for counting of exports made by alternate products (steel finished products) for 100% fulfilment of EO in respect of all seven EPCG authorisations issued during the period from 15.09.2008 to 03.12.2009 for which provision allows fulfilment of EO by export of alternate product to the extent of 50% only. The request was taken up in its meeting held on 05.06.2018 and decided to reject it as there is no provision in the relevant FTP for allowing fulfilment of 100% EO by export of alternate products. Now, the party has requested review of the decision taken in its meeting held on 05.06.2018. The Committee deliberated on the case. The relaxation to 100% under alternate from 50% is not possible. However, other facts of the case were considered. The Authorisations were taken in 2008/2009. The coke was entirely used in-house for making of Steel by M/s. Tata Steel. The coke produced was metallurgical coke and as per firm was not available in India. The company became a subsidiary of M/s. Tata Steel in 2009. Hence, the product can be amended to Steel exported from M/s. Tata Steel subject to

				average of Steel is maintained and there is no double counting of exports. The RA may examine accordingly. Accordingly, it was decided to recommend **to DG for relaxation under Para 2.58 of FTP 2015-20** for amendment of the export product under these authorisations. **This has the approval of DG.**
56.	M/s.Chaitanya International Minerals LLP,Rajsamand 01/36/218/71/AM-19/EPCG-I	i.1330005190 dated 09.11.2016	Disposal of capital goods imported under EPCG authorization.	The Committee took into account the submission of the party that the machine met with an accident and cannot be installed and salvage to transfer as per the instructions of the insurance company. The firm has requested for exemption from submission from installation certificate and AU condition. The Committee, therefore, decided to **recommend to DG for relaxation under Para 2.5 of FTP** to exempt the firm from Actual User Condition (Para 5.03 of FTP) and from submission of Installation Certificate (Para 5.04 of HBP) subject to the condition that: (a) the firm will fulfill 100% Export Authorization imposed on the subject EPCG Authorization and no proportionate reduction in EO will be allowed. (b) the firm will not ask for any waiver of Export Obligation; and (c) the firm will not ask for any replacement to the damaged Capital Goods. **This has the approval of DG.**
57.	M/s.Beico Industries Pvt. Ltd, Mumbai 01/36/218/149/AM-17/EPCG-I	i.0330007517 dated 30.12.2004	Condonation of delay in obtaining installation certificate and acceptance of ARE-I instead of Bill of Exports.	The Committee noted that as per RA's report the capital goods were imported vide BOE dated 17.01.2005 and installed on 01.12.2007 which is more than 18 months. The Committee noted that the party has also sought waiver of submission of Bill of Export for SEZ supplies which is mandatory document for claiming benefit under FTP as per clause 30(3) of the SEZ Rules, 2006. 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 and **rejected** the request for waiver of submission of Bill of Export for SEZ supplies which is mandatory document for claiming benefit under FTP as per clause 30(3) of the SEZ Rules, 2006. **This has the approval of DG.**
58.	M/s Rothe Erde India Pvt Ltd., Nashik 01/37/218/65/AM-16/EPCG-II	i.3130005607 dated 23.03.2011 ii.3130005308 dated 01.12.2010 iii.3130005372 dated 22.12.2010 iv.3130005590 dated 16.03.2011 v.3130005587 dated 16.03.2011	Review of decision of EPCG Committee meeting held on 23.11.2016- Counting of exports made by Group Company for fulfilment of EO.	The Committee observed that the RA, Pune, vide Licence Amendment Sheet dated 27.06.2016 has added name of Thyssenkrupp Industries India Pvt and M/s. Thyssenkrupp Engine Components India Pvt Ltd as Group Companies. DRI vide letter dated 25.07.2016 stated that M/s.Thyssenkrupp Industries India Pvt Ltd and M/s. Thyssenkrupp Engine Components India Pvt Ltd are not a group company. The Committee deliberated upon the case and decided to **defer** it to call for comments of Department of Legal Affairs in the matter. DoR will examine the matter in view of DRI enquiry.

		vi.3130003976 dated 22.04.2009 vii.3130004721 dated 06.04.2010		
59.	M/s.Knorr-Bremse India Pvt. Ltd, Palwal, Haryana 01/36/218/16/AM-19/EPCG-I	i.0530143505 dated 19.04.2007	Request for acceptance of installation certificate from Chartered Engineer instead of	The Committee took into account the submission of the party that delay in submission of installation certificate was due to procedural lapse of omission of some entries while obtaining installation certificate from Central Excise. The Central Excise chose to mention the main machinery. In the process they left out the fixtures and tools which were imported along with the Capital Goods. The party has now submitted installation certificate in respect of those items from Chartered Engineer.
			Central Excise Authority.	The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** 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.**
60.	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 deliberated upon the case and decided to **defer** it with the direction to **call the party for PH** in the next meeting.
61.	M/s Asian Colour Coated Ispat Ltd, New Delhi 01/36/218/232/AM-18/EPCG-I	i.0530145121 dated 20.10.2009 ii.0530157210 dated 16.12.2011 iii.0530157064 dated 29.11.2011	i. Acceptance of installation certificate issued by Chartered Engineer instead of central Excise Authority and ii. Condonation of the delay in submission of installation certificate beyond 18 months.	The Committee observed that the party's request is not clear and the party has not submitted necessary document to substantiate their claim. The Committee deliberated upon the case and decided to **reject** it.
62.	M/s Gland Pharma Limited, Hyderabad 01/36/218/60/AM-19/EPCG-I	i.0930009067 dated 19.02.2013 ii.0930009245 dated 09.05.2013 iii.0930010656 dated 30.09.2014 iv.0930010764 dated 13.11.2014 v.0930010267 dated 09.05.2014	i. Acceptance of installation certificate issued by chartered Engineer instead of Central Excise; ii. Condonation of delay in submission of installation certificate beyond 18 months.	The Committee noted that the party has submitted installation certificates in respect of each EPCG authorisation from Chartered Engineer instead of Central Excise. Also, there has been delay in submission of Installation Certificate beyond 18 months. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** acceptance of installation certificate from Chartered Engineer subject to verification from Jurisdictional Customs Authority and condonation of delay in submission of installation certificate from Chartered Engineer instead of Central Excise and subject to payment of Rs.5000/- against each Authorisation. **This has the approval of DG.**

63.	M/s.Autotech Industries (India) Pvt . Ltd, Chennai 01/36/218/34/AM-19/EPCG-I	i.0430010046 dated 07.05.2011	Request for regularization of shifting of capital goods in other units	The Committee took into account the submission of the party that they had planned to install the machine at SP-114, Industrial Estate, Ambattur, Chennai but after landing of the goods they had to be installed at different location at C-4 and C-5, Ambattur Industrial Estate, Ambattur, Chennai, due to business exigency. The new address is mentioned in IEC. The Committee deliberated upon the case and decide **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** shifting of capital goods from "**SP-114, Industrial Estate, Ambattur, Chennai'** to '**C-4 and F-5, Ambattur Industrial Estate, Ambattur, Chennai'**, subject to payment of Rs.5000/- against Authorisation and subject to submission of installation certificate for installation capital goods at new location within six months from Central Excise. **This has the approval of DG.**
64.	M/s.Munish Knitwears, Ludhiana 01/36/218/99/AM-19/EPCG-I	i.3030014418 dated 27.07.2015 ii.3030013527 dated 29.01.2015	Request for change of factory address.	The Committee took into account the submission of the party that they have imported machinery for installation at 2060, St No.01, Ward No.33, Basant Nagar, Ludhiana. Due to business exigency they have shifted their machines to the new factory located at B-2-2034, St. No.01, Ward no.33, Basant Nagar, Ludhiana. The new address is mentioned in IEC and RCMC. The Committee deliberated upon the case and decide **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** shifting of capital goods from "**2060, St No.01, Ward No.33, Basant Nagar, Ludhiana"** to "**B-2-2034, St. No.01, Ward no.33, Basant Nagar, Ludhiana",** subject payment of Rs.5000/- against each Authorisation and submission of installation certificate for installation of capital goods at new location within six months. **This has the approval of DG.**
65.	M/s.Spirotech Heat Exchangers Pvt Ltd, New Delhi 01/37/218/334/AM-17/EPCG-II	i.0530160757 dated 02.05.2013 ii.0530161175 dated 10.07.2013 iii.0530162926 dated 18.06.2014 iv.0530164107 dated 01.01.2015 v.0530161851 dated 14.11.2013	Condonation for submission of installation certificate from Chartered Engineering instead of Central Excise.	The Committee took into account the submission of they have requested Central Excise for issuance of installation certificate but the installation certificate has not been issued to them till today. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** acceptance of installation certificate from Chartered Engineer subject to verification from Jurisdictional Customs Authority and subject to payment of Rs.5000/- against each Authorisation. **This has the approval of DG.**
66.	M/s Honda Motorcycle and Scooter India Pvt Ltd., Delhi 01/36/218/76/AM-17/EPCG-I	i.0530165422 dated 17.07.2015 ii.0530166698 dated 07.01.2016	i. Permission for scrapping of machines. ii. Wavier from submission of installation certificate of Capital goods.	The Committee observed that while unpacking the capital goods imported under EPCG authorisation No.0530165422 dated 17.07.2015 one machine was found damaged condition beyond repairs and during the transit the Capital goods imported against authorisation No.0530166698 dated 07.01.2016 were damaged due to fire and as per survey report these machines are beyond repair. The party has claimed insurance against the damaged goods and has requested for permission to

				scrap the same. The party has submitted that they will fulfill EO within the EOP against the damaged machines of both the authorizations. The Committee considered the request for waiver in submission of installation certificate and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** the same subject to the party obtaining verification report from Jurisdictional Custom Authority and necessary evidence of the capital goods having been damaged beyond repair, to RA. **This has the approval of DG.**
67.	M/s.Tata Steel Limited, New Delhi 01/37/218/75/AM-19/EPCG-II	i.0230009256 dated 24.12.2013	Request for extension in time for re-export of part of machinery imported under EPCG scheme	The Committee took into account submission of the party that one of the parts (rotor) of the Air Compressor was damaged which was sent for repair to Vadodara in January 2017 and given the criticality of the unit, the vendor (M/s Linde AG, Singapore) agreed to replace the part free of cost in February, 2017 which they imported by paying all applicable duties and taxes vide BOE#8557670 dated 15.02.2017. The main air compressor was repaired with the imported spare and normal operations restored at the steel plant. Meanwhile, the damaged rotor got repaired and returned to site in July 2017. Now, the repaired spare is required to be returned back to M/s Linde AG ,Singapore. The Committee noted that no foreign exchange payment was made by Tata Steel. The rotor was supplied as a free supply / spare by Linde. The duty payment at the time of import was also made. As a consequence of re-export, Tata Steel will not request DGFT to refix their EO by reduction. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** re-export of the spare to M/s. Linde AG, Singapore, subject to the condition that no foreign exchange payment will be made by Tata Steel and Tata Steel will not request DGFT to refix their EO. **This has the approval of DG.**
68.	M/s.Target Associates Pvt. Ltd, Bangalore 01/37/218/104/AM-18/EPCG-II	i.0730004590 dated 15.09.2006	Request for change in installation address	The Committee took into account the submission of the party that due to procedural mistake they filed office address as address of installation also which is different from office address. Hence, the party has requested for change of installation address from **No.82 & 83 Borewell Road, Whitefield Road, Bangalore to** address where the capital goods have been actually installed at No**., 14, Bhattarahalli, Old Madras Road, K. R Puram, Bengaluru:560 049**. The changed address is mentioned in IEC and was intended place for Hotel. The Committee deliberated and decided to **advise** the RA to consider the request if the originally intended place for Hotel was the one which they have installed and it was a procedural mistake. **This has the approval of DG.**
69.	M/s Varahi Ltd, New Delhi 01/37/218/295/AM-18/EPCG-II	i.0530154308 dated 21.12.2010	Change of name to fulfill export obligation	The Committee deliberated upon the case and decided to **defer** it with the direction to call the party for PH.

70.	RA, Ludhiana 01/37/218/21/AM-19/EPCG-II	i.3030004524 dated 11.09.2008	Request for accepting Blankets having ITC HS Code 63014000 instead of Non-Woven Fabric/Carpets having ITC HS code 55057878 main export product	The Committee noted that the nexus related products are already allowed under the EPCG Scheme. It is not clear from RA report. The Committee deliberated upon the case and decided to **defer** it. RA may clarify what is the constraint in accepting firm's request.
71.	M/s Jain Udhay Hosiery Pvt Ltd, Ludhiana 01/36/218/01/AM-19/EPCG-I	i.3030002639 dated 10.04.2007	Request for exemption from completion of export obligation	The Committee noted that the party has not fulfilled any EO even after expiry of EOP and sought exemption from fulfilment of EO. The Committee deliberated upon the case and decided to **reject** the request as there is no provision for exemption from fulfilment of EO under FTP.
72.	M/s Fariyas Hotels Pvt Ltd, Mumbai 01/36/218/80/AM-19/EPCG-I	i.0330018812 dated 17.01.2008	Request for wavier of balance AEP and allow fulfilment from subsequent years	The Committee noted that the party has not fulfilled any EO and demand notice has been issued by RA for non-fulfilment of EO. The Committee deliberated upon the case and decided to **reject** it as there is no provision for waiver of EO in FTP.
73.	M/sSamrat Plywood Limited, Chandigarh 01/37/218/07/AM-19/EPCG-II	i.2230000373 dated 17.08.2006	Condonation of procedural lapse of wrong mentioning of EPCG authorization number.	The Committee took into account submission of the party that due to procedural lapse they had wrongly mentioned EPCG authorisation No.2230001532 instead of EPCG authorisation no.2230000373 dated 17.08.2006. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to **condone** the procedural lapse of mentioning wrong EPCG authorisation No.2230001532 instead of EPCG authorisation No.2230000373 dated 17.08.2006 while filing shipping bills, subject to the condition that there is no double counting of exports/Shipping Bills and there is no free shipping bills. The Committee further recommended imposition of a composition fee of Rs.200/- each on such shipping bills where wrong EPCG authorization number has been endorsed and which are being counted for fulfilment of EO. **This has the approval of DG.**
74.	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 of shipping bills.	The Committee noted that there is exceptionally large number of shipping bills involving procedural lapse. The Committee deliberated upon the case and decided to **defer** it with the direction to call the party for PH in the next meeting.
75.	M/s.MSPL Limited, Hospet, Karnataka 18/46/AM-16/P-V	i.730007913 dated 24.03.2009 ii.730008083 dated 03.07.2009 iii.730008036 dated 10.06.2009 iv.730008369 dated	Request for re-fixation of Annual Average EO and extension of EOP in the event of ban of export product.	The Committee observed that the case was first placed in its meeting held on 05.60.2018 wherein it was decided to defer the case for further examination on file for providing relief to the party for extension in EO period due to ban. It was decided to defer for DoR comments. With regard to average EO amendment request the Committee further noted that the party has imported machinery for export of Iron Ore pellets while the Annual Average EO has been fixed on the basis of Iron Ore on the basis of their application and want the average to be

		13.11.2009 v.730008433 dated 10.12.2009 vi.730008672 dated 05.03.2010 vii.730008786 dated 06.04.2010		amended for Iron Ore Pellet. The Committee observed that the RA can **consider** the request based on nexus certificate.

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.