MINUTES OF 7th MEETING OF EPCG COMMITTEE HELD UNDER THE CHAIRMANSHIP OF SHRI SATYAN SHARDA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 11.00 AM ON 30.08.2019 IN COMMITTEE ROOM NO.04, H WING, UDYOG BHAWAN, NEW DELHI.

I. Following officers attended the meeting:

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

II. Minutes of the last Meeting held on 09.08.2019 were confirmed.

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

Sl	Firm's Name and Numbers	EPCG Authorisation No.	Subject	Decision of the EPCG Committee
1.	M/s. Sri Dharma Spinners, Madurai 01/36/218/218/64/AM-20/EPCG	3530002014 dated 20.09.2006	Request for condonation of procedural lapse of mentioning of EPCG authorization number in the first page of shipping bills instead of third page of Shipping Bills.	The Committee took into account submission of the party that due to procedural lapse they mentioned the EPCG authorization number on the first page of shipping bills instead of third page of Shipping Bills and the same has been disallowed by RA, Madurai. 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 mentioning of the EPCG Authorisation number and date on first page instead of third page of following shipping bills: Shipping Bills No.3144977 dated 22.09.2015, 4342027 dated 27.11.2015, 5119398 dated 06.01.2016, 5183136 dated 09.01.2016, 6001177 dated 22.02.2016, 7191544 dated 21.04.2016, 7259861 dated 25.04.2016 & 8013014 dated 01.06.2016. RA to facilitate EODC/closure of cases subject to the condition that: (i) No free shipping bills are to be counted; (ii) There is no double counting of exports and payment of a composition fee of Rs.200/- per export document is made by the party; and (iii) Export products mentioned in the shipping bills should be as per the subject EPCG

				authorisation. (iv) EPCG authorization number and date must be mentioned on the first page of the shipping bills. **This has the approval of DG.**
2.	M/s. Innovative Textiles Limited, Gurugaon 01/36/218/313 /AM-18/EPCG-I	0530147956 dated 11.12.2008	Request for review of decision taken by EPCG Committee at its meeting held on 29.03.2019 on condonation and regularization of wrong mention of EPCG authorization numbers on the shipping bills.	The Committee noted that the Committee in its meeting held on 29.03.2019 allowed condonation of wrong mentioning of the EPCG authorization in 17 shipping bills dated during the period from 22.11.2010 to 25.09.2018 for fulfilment of EO in respect of EPCG authorisation No.0530148355 dated 04.02.2009. However, the Committee decided to reject the request in respect of counting of exports made in 12 shipping bills dated during the period from 2911.2010 to 23.03.2011 for fulfilment of EO in respect of EPCG authorisation No. 0530147956 dated 11.12.2008 as out of 12 shipping bills submitted for fulfilment of EO, three shipping bills dated 29.11.2010, 23.03.2011 and 25.03.2011 are free shipping bills and the rest of 09 shipping bills have been used for redemption of EPCG authorisation No.0530148928 dated 06.05.2009 and No.0530147124 dated 09.09.2008. Now, the party has requested for review of decision taken on 29.03.2019 and regularization of wrong mention of EPCG authorization numbers on the shipping bills intended to be counted for fulfilment of EO and redemption in respect of EPCG authorization no. 0530147956 dated 11.12.2008. The Committee heard the representative of the party who came for PH. The Committee took into account submission of the party that due to clerical mistake they had mentioned number of Shipping Bills in excess with endorsement of EPCG Authorization No.0530147124 dated 09.09.2008 in 06 shipping bills, No.0530148929 dated 06.05.2009 in 02 shipping bills and No.0530148928 dated 06.05.2009 in 01 shipping bill which were not submitted to CLA, Delhi for redemption of any other EPCG authorisation. The Committee deliberated upon the case and

				decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** condonation of wrong mentioning of the PCG authorization No. 0530148928 dated 06.05.2009 in Shipping bill No. 1299671 dated 02.07.2010; EPCG authorisation No. 0530148929 dated 06.05.2009 in shipping bill No. 1350624 dated 27.07.2010 and shipping bill No.1358243 dated 30.07.2010 and EPCG authorisation No. 0530147124 dated 09.09.2008 in shipping bills No. 382 dated 15.11.2010, No. 385 dated 22.112010, No. 383 dated 2 2.11.2010, No. 388 dated 29.11.2010 and No. 389 dated 29.11.2010 and 387 dated 28.11.2010 instead of EPCG authorisation No. 0530147956 dated 11.12.2008. RA to facilitate EODC/closure of case subject to the condition that: (i) No free shipping bills exports are to be counted, (ii) There is no double counting of exports, (iii) The export product in the shipping bills is the same as mentioned in the subject EPCG authorisation. (iv). The party shall not ask for clubbing of such shipping bills with any other EPCG authorisation. (v) The shipping bills on which wrong EPCG authorization got mentioned were not submitted to the RA for EODC. (vi). 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.**
3.	M/s. Adyar gate Hotels Ltd., Chennai 01/60/162/00159/AM20/PRC	0430012434 dated 10.05.2013- plus 52 EPCG Licenses(list attached)	Request for exemption sought from noncompliance of stipulated procedure.	The request of the party is for waiver of annual average as they could not maintained annual average owning to increased room supply and decline in tourist arrival due to travel advisory. The Committee deliberated upon the case and decided to **reject** it as the there is no merit in the reasons which are generic in nature.
4.	M/s. CM Smith and Sons Limited, Nadiad Gujarat 01/36/218/25/	0830003151 dated 30.09.2009	Request for adjustment up to 50% of the export obligation with the export made	The Committee noted that the case is being placed second time before the EPCG Committee. The case was deferred in EPCG Committee meeting held on 26.07.2019 for calling the party for PH. The representative of the party did not turn up for PH.

	AM-20/EPCG		by the Group Company M/s. Nitrex Chemicals.	The Committee deliberated upon the case and decided to **defer** it and give the party one last chance to appear in the next meeting.
5.	M/s. Vedanta Limited Mumbai 01/36/218/02/ AM-20/EPCG	i.0530150647 dated 15.12.2009 ii.0530149540 dated 04.08.2009 iii.0530149338 dated 08.07.2009 iv.0530148880 dated 29.04.2009 v.0530148890 dated 30.04.2009 vi.0530146504 dated 25.06.2008 (Duplicate) 0530154359 dated 23.12.2010 vii.0530148096 dated 29.12.2008 viii.0530153983 dated 16.11.2010 ix.0530154625 dated 27.01.2011 x.0530151695 dated 30.03.2010	Request for condonation in delay in installation of capital goods beyond 18 months.	The Committee noted that installation of capital goods has been completed and the party has obtained installation certificate from Central Excise Authority. However, due to technical and other logistical issues there has been delay in installation of capital goods beyond 18 months. The capital goods have been imported vide bills of entries dated during the period from 29.04.2009 to 27.01.2 011 and have been installed during the period from 29.08.2008 to 28.03.2011 after a delay of more than 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, subject to payment of Rs.5000/- as composition fee against each authorisation and to the condition that any investigation/adjudication proceeding by DRI/Customs/ECA action is not contemplated/pending in respect of the subject EPCG authorisations. **This has the approval of DG.**
6.	M/s. Vedanta Limited, Jharsuguda, Orissa 01/37/218/53/ AM-20/EPCG	27 EPCG Authorizations	Condonation of wrong mentioning of EPCG authorization number in about 201 shipping bills in respect of 27 EPCG authorizations issued during the period from 11.01.2007 to 24.01.2009.	The request of the party is for allowing 201 Nos. of shipping bills as per the list to be considered in respect of 27 EPCG authorisations in place of other EPCG authorisations which were mentioned due to procedural lapse. The party has declared that none of the EPCG authorisations under consideration have been redeemed and none of the shipping bills have been counted against any other EPCG authorization for EO fulfillment. 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 Authorisation numbers in **201** Shipping Bills dated during the period from 23.03.2010 to

				29.09.2013 (details of SBs to be considered for condonation will be sent to the RA separately). RA to facilitate EODC/closure of cases subject to the condition that: (i) Conditions of clubbing as well as EODC are met with; (ii) No free shipping bills exports are to be counted; (iii) There is no double counting of exports and payment of a composition fee of Rs.200/- per export document is made by the party; (iv)the export item mentioned in the shipping bills are same as mentioned in the Authorisations; and (v) The excess shipping bills, i.e., on which the wrong EPCG authorisation number is mentioned and which are to be counted/utilised towards the EO fulfilment of other EPCG authorisation, have not been taken in consideration by the RA towards redemption of any EPCG Authorisation. (vi)None of the EPCG authorisations under consideration have been redeemed. (vii). Any investigation/adjudication proceeding by DRI/Customs/ECA action is not pending in respect of the subject EPCG authorisations. **This has the approval of DG.**
7.	M/s. PIEM Hotels Limited, Mumbai 01/37/218/176 /AM-19/EPCG-II	0530149299 dated 06.07.2011	Request for permission to dispose 3 audi cars imported under EPCG Scheme.	The party has requested for permission to dispose 3 cars imported under EPCG Scheme as they are not being used by them anymore and only occupying space. The Committee noted that the export obligation in respect of the subject EPCG authorisation has not been fulfilled even after expiry of the EOP. The Committee deliberated upon the case and decided to **reject** it as capital goods imported under the EPCG scheme are subject to actual user condition till EO is fulfilled.
8.	M/s. Mangalore Refinery and Petrochemicals Limited.,	i. 0330023519 dated 04.08.2009 ii.0330024695 dated 21.12.2009	Request for condonation of delay in submission of installation	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 Authority. To this, the party has said that

	Mumbai 01/36/218/228/AM-19/EPCG-I	iii.0330024921 dated 13.01.2010 iv.0330024985 dated 21.01.2010 v.0330025368 dated 03.03.2010 vi.0330025629 dated 29.03.2010 vii.0330025774 dated 16.04.2010 viii.0330026535 dated 08.07.2010 ix.0330025363 dated 02.03.2010 x.0330026160 dated 31.05.2010 xi.0330023460 dated 24.07.2009 xii.0330024291 dated 13.11.2009 xiii.0330024720 dated 23.12.2009	certificate in respect of 13 EPCG authorizations.	capital machinery they have imported is installed progressively depending upon the progress in civil work, foundations, structural work etc. The installation of spares could not be done within stipulated time of three years because spare parts were not needed as there was no breakdown of machinery. However, the party is expected to use the spares during the next year due to ageing of the capital goods. The Committee further noted that the export obligation has been fulfilled within the stipulated export obligation period. The Committee also heard the representative of the party who came for PH. 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 in respect of EPCG authorisations mentioned at Sl No. 01 to 10 and beyond 03 years in respect of EPCG authorisations mentioned at Sl No.11 to 13 regarding spares, 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.**
9.	M/s. Shri Someshwar Sahakari Sakhar Karkhana Ltd, Pune 01/37/218/67/AM-19/EPCG-II	3130000157 dated 09.10.2001	Request for redemption of EPCG authorization No. 3130000157 dated 09.10.2001.	The Committee deliberated upon the case and decided to **defe**r the case for further examination.

10.	M/s. Innovative Textiles Limited., Gurgaon 01/36/218/70/ AM-20/EPCG	i.0530153664 dated 08.10.2010 ii. 0530153713 dated 13.10.2010 iii.0530155369 dated 27.04.2011 iv.0530155224 dated 04.04.2011 v.0530155495 dated 13.05.2011 vi.0530156407 dated 05.09.2011 vii. 0530157229 dated 19.12.2011 viii. 0530159359 dated 26.09.2012 ix.0530160021 dated 21.12.2012 x. 0530160281 dated 01.02.2013 xi. 0530160709 dated 15.04.2013 xii.0530160982 dated 07.06.2013 xiii.0530161996 dated 17.12.2013 xiv.0530163239 dated 22.08.2014 xv.0530164490 dated 03.03.2015 xvi.0530167189 dated 16.03.2016	Request for transfer of 16 EPCG authorizations.	The party has requested for transfer of ongoing business being carried at "Plot No. B-8, Phase-1 at Eldeco SIDCUL Industrial Park, Sitarganj, bearing Khasra No. 141, 142, Village Lalarpatti District Udham Singh Nagar, Uttarakhand by way of a slump sale to M/s S D Polytech Private Limited (IEC 0215900260} having its registered office at 13C, Kashinath Mullick Lane, Kolkata, West Bengal-700073. The business transfer on slump sale basis entails transfer of all the assets and liabilities to M/s S D Polytech Private Limited which has agreed to take over the pending export obligation of 16 EPCG licences. The Committee deliberated upon the case and decided to **defer** it for examination on file.
11.	M/s. Sri Thiruvettai Ayyanar Spinners Pvt Ltd, Madurai 01/37/218/185 /AM-18/EPCG-II	3530002550 dated 09.04.2007	Review of decision taken in the EPCG Committee meeting held on 27.09.2019 regarding wrong mentioning of EPCG License towards	The request of the party is for allowing 07 nos. of shipping bills to be considered in respect of EPCG authorisation No.3530002550 dated 09.04.2007 in place of other EPCG authorisations which were mentioned due to procedural lapse. The party has declared that none of the EPCGs has been redeemed and none of the shipping bills has been counted against any other EPCG authorisation. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow**

			fulfillment of Export obligation.	condonation of wrong mentioning of the EPCG Authorisation No.3530001467 dated 18.01.2006 instead of No.3530002550 dated 09.04.2007 in respect of shipping bills no. 2927197 dated 12.02.2008, No.2832066 dated 05.11.2007, No.2840148 dated 15.11.2007 and No.2820022 dated 24.10.2007. EPCG authorization no.3530001658 dated 31.03.2008 instead of No.3530002550 dated 09.04.2007 in respect of shipping bills No.1819200 dated 04.10.2007 and No.2907533 dated 25.01.2008. EPCG authorization no.3530002160 dated 24.11.2006 instead of No.3530002550 dated 09.04.2007 in respect of shipping bills No.3085459 dated 11.07.2008. RA to facilitate EODC/closure of cases subject to the condition that: (i) Conditions of clubbing as well as EODC are met with; (ii) No free shipping bills are to be counted; (iii) There is no double counting of exports and payment of a composition fee of Rs.200/- per export document is made by the party; (iv)the export item mentioned in the shipping bills are same as mentioned in the Authorisations; (v) The excess shipping bills, i.e., on which the wrong EPCG authorisation number is mentioned and which are to be counted/utilised towards the EO fulfilment of other EPCG authorisation, have not been taken in consideration by the RA towards redemption of any EPCG Authorisation. (vi) None of the EPCG authorisations under consideration have been redeemed. (vii). Any investigation/adjudication proceeding by DRI/Customs/ECA action is not pending in respect of the subject EPCG authorisations. **This has the approval of DG.**
12.	M/s. Surya Roshni Limited New Delhi 01/37/218/46/	i.0530151135 dated 02.02.2010 ii.0530151136 dated 02.02.2010	Counting of exports made by alternate products.	The Committee noted that the party's request involves two EPCG Authorisations No. 0530151135 dated 02.02.2010 and No. 0530151136 dated 02.02.2010, against which the party procured capital goods for production and export of CFL (Compact Fluorescent Lamp). The

	AM-17/EPCG-II			party has stated that could not fulfil the exports obligation by export of CFL because of low priced competition from China, change in the environmental norms as CFL contained toxic mercury which has adverse effect on the environment and continuous change in the technology in the global lighting industry leading to enhanced energy saving norms; that because of these factors the demand for CFL declined and, therefore, they got the endorsement of FTL (Fluorescent Tube Lamps) also on the subject Authorisations and started exporting it and that CFL and FTL fall under HS Code 85393110 and HS Code 85393190 and thus are similar products. The party has also stated that they have completed 100% exports by exporting both CFL and FTL but the RA is considering the export of FTL from the date of endorsement of the Authorisations and also to the extent of 50% as the Policy at the time of issuance of the Authorisations allowed only 50% EO fulfilment by export of other products. The party has, therefore, requested for the remaining 50% exports also, their export of same and similar product, i.e., FTL may be accepted. The Committee observed that the case is being placed fourth time before the EPCG Committee. It was noted 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 case was again deferred in its meetings held on 27.09.2018 for further examination. The case was again taken up in its meeting held on 03.01.2019 and since the representative of the Deptt. of Revenue (DoR) present in the Meeting wanted to examine the case, it was decided to defer it with the direction to call for the comments of Deptt. of Revenue (DoR). The case was again taken up in EPCG Committee meeting held on 24.01.2019 but was deferred as DoR had still not given its comments and the DoR was urged by the Committee to expedite its comments. DoR vide email dated 21.08.2019 gave the comments which were taken on record by the Committee. It was noted that DoR wanted clarification in respect of fulfillment of EO by the party within the EOP and after endorsement of the alternative product. The Committee deliberated upon the case and noted

				that abnormal delay has taken place in finalizing the decision in this case and despite getting more than six months, the DoR is still asking for information regarding the percentage of EO fulfillment, an information that is already available on record. The Committee deliberated on the case and noted that the information regarding the percentage of EO fulfillment by export of other product after the endorsement of the other product is already available in the agenda notes and, therefore, decided to take the decision on the basis of the facts available. The Committee noted that the party has fulfilled the export obligation by exporting CFL upto 1.99% in respect of EPCG Authorisations No. 0530151135 dated 02.02.2010 and upto 4.82% in respect of EPCG Authorisations No. 0530151136 dated 02.02.2010 and the remaining EO has been fulfilled by exporting FTL against these two Authorisations. The Committee also noted that in respect of EPCG Authorisations No. 0530151135 dated 02.02.2010, the party has fulfilled the remaining EO by export of FTL from 03.12.2014 to 18.12.2014 whereas the endorsement of FTL on the said Authorisation was made on 20.01.2015 and like wise in respect of EPCG Authorisations No. 0530151136 dated 02.02.2010, the party has fulfilled the remaining EO by export of FTL from 25.06. 2014 to 03.01.2015 whereas the endorsement of FTL on the said Authorisation was made on 20.01.2015. The Committee noted that because of these reasons the RA is not accepting these exports even upto 50% towards fulfillment of EO, whereas the party has requested for accepting these exports upto 100%. The Committee deliberated upon the case and after considering the genuine difficulties as mentioned above faced by the party in fulfilling the export obligation decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to accept, in addition to export of CFL, the export of FTL made from 03.12.2014 to 18.12.2014 in respect of EPCG Authorisations No. 0530151135 dated 02.02.2010 and export of FTL made from 25.06. 2014 to 03.01.2015 in respect of EPCG Authorisations No. 0530151136 dated 02.02.2010, towards fulfillment of 100% export obligation

				instead of 50% that was allowed for fulfillment of export obligation by export of other products at the time of issuance of the subject Authorisations. **This has the approval of DG.**
13.	M/s. American Precoat Specialty Pvt Ltd, New Delhi 01/36/218/365/AM-18/EPCG-I	0530151979 dated 04.05.2010	Request to accept installation certificate from Chartered Engineer instead of Central Excise Authority.	The Committee observed that the case was taken up in EPCG Committee meeting held on 12.07.2018 and it was decided to **defer** it with the direction to call for a report from DoR. In reply DoR, vide email dated 27.08.2019 has stated as following: The GST formation has informed that goods, i.e., Wilden Pump-08 Qty. 20 nos. and Wilden Pump-04 Qty. 15 nos, have been verified physically in the premises of M/s American Precoat, C-15 & 16, Sector-63 Naida (erstwhile M/s Sriram Compounds Pvt. Ltd.) and found installed as per the certificate issued by the Chartered Engineer Er. B.P. Singh in respect of the goods imported vide EPCG authorization No. 0530151979 dated 04.05.2010. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow acceptance of installation certificate issued by chartered engineer instead of Central Excise. **This has the approval of DG.**
14.	M/s. Ramakrishna Forgings Limited., Kolkata 01/37/218/244/AM-17/EPCG-II	i.0230008836 dated 14.05.2013 ii.0230008908 dated 25.06.2013 iii.0230009103 dated 08.10.2013	Request for waiver of composition fee for extension in EOP and waiver of average export obligation	The party has requested for waiver of composition fee for extension in EOP and waiver of average export obligation for the period their capital goods were kept idle due to DRI enquiry. The Committee noted that the imported machines were seized by the DRI on 03.07.2014, on the basis of allegations that the Company had wrongly availed benefit of both SHIS Scheme and EPCG Scheme under the FTP 2009-14 in the same year. The party filed Writ Petition before the Hon'ble Delhi High Court. The Hon'ble Delhi High Court vide Order dated 23.02.2015 in WP (c) 1742 of 2015, ordered for the release of the seized machines. Pursuant to the Hon'ble High Court's Orders, the Assistant Commissioner of Customs, Haldia released the said Machine vide Letter dated 20.03.2015. The Committee deliberated upon the case and in the light of the Court order, decided to **defer** it for detailed examination on file.

15.	M/s. L&T Special Steels and Heavy Forgings Pvt Ltd., Mumbai 01/36/218/03/ AM-16/EPCG-I	0330026708 dated 28.07.2010	i. Extension of export obligation period for 9 years from now in terms of para 5.11.1 of FTP 2009-14 without composition fees. ii. Allow 100% export obligation fulfillment through Group Company. -Review of the decision taken in EPCG Committee meeting held on 22.02.2017.	The party has requested for review of the decision taken in EPCG Committee meeting held on 22.02.2017 regarding their request for extension of export obligation period for 9 years without composition fees and to allow 100% export obligation fulfillment through Group Company. 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 review request of the party was taken up in its meeting held on 29.08.2018 and it was decided to defer it for calling comments from DoR. The Committee deliberated upon the case and decided to maintain the decision of **rejection** taken in its meeting held on 22.02.2017 as there is no merit in the reasons given by the party for shortfall in EO fulfillment like delay in commissioning equipment, slowdown in nuclear power & hydrocarbon sector and downward demand trend for heavy forgings in the international market.
16.	M/s. Vadinar Power Company Ltd., Mumbai 01/37/218/87/ AM-19/EPCG-II	i.0330023210 dated 25.06.2009 ii.0330023208 dated 25.06.2009	Request for delay in submission of installation certificate – regarding.	The Committee observed that the case was first placed in EPCG Committee meeting held on 29.11.2018 and it was decided to defer the case for further examine the matter on file as there is involvement of DRI in one of the authorizations. The Committee deliberated upon the case and decided to **defer** the case for further examine the matter in DoR.
17.	Case withdrawn as already disposed of in EPCG committee meeting held on 24.01.2019.			
18.	M/s. Continental Electrical industries Pvt Ltd, Lucknow 01/36/218/132 /AM-17/EPCG-I	0630001231 dated 19.02.2008	Review of the EPCG Committee decision dated 23.11.2016 regarding extension in EOP in respect of	The Committee observed that the case was first taken up in its meeting held on 23.11.2016 and it was decided to reject it on the basis of DRI, Lucknow's letter dated 08.07.2016 requesting EPCG committee not to allow EO extension till finalization of DRI investigation. The case for review of the above decision was taken up in EPCG Committee meeting held on

			EPCG authorization No. 0630001231 dated 19.02.2008.	29.08.2018 wherein the Committee decided to defer it with the direction to call the party for PH in the next meeting. The case was again taken up in its meeting held on 28.09.2018 and it was decided to seek the status of the DRI case. The case was again taken up in EPCG Committee meeting held on 03.01.2019 and it was decided to remind the DoR to furnish the current status of DRI Investigation. The DoR vide email dated 19.08.2019 has forwarded a copy of Order in original dated 31.08.2019 issued by office of the Commissioner of Customs (NS-IV), Raigad imposing a penalty and enforcement of bond. The Committee deliberated upon the case and decided to **defer** it for examination on file.
19.	M/s. Universal Offset , New Delhi 01/37/218/103 /AM-19/EPCG-II	0530147992 dated 16.12.2008	Extension of EOP in respect of EPCG License no. 0530147992 dated 16.12.2008.	The Committee deliberated upon the case and decided to **defer** it and remind the DoR for expediting their comments.
20.	M/s. Indorama Industries Limited, Chandigarh 01/36/218/311 /AM-18/EPCG-I	i.2230001705 dated 05.05.2011 ii.2230001715 dated 12.05.2011 iii.2230001829 dated 25.08.2011 iv.2230001833 dated 30.08.2011 v.2230001832 dated 30.08.2011 vi.2230001836 dated 30.08.2011	Request for block wise extension in EOP and second extension in EOP.	The request of the party was discussed by the Committee and as requested by the representative of the DoR to defer it till next meeting, the Committee decided to **defer** the matter with a direction to placing it in the next meeting.
21.	M/s. Siddartha Supper Spinning Mills Ltd,	i.2230002140 dated 26.02.2013 ii.2230002096 dated 20.12.2012 iii.2230002364	Review of decision taken in EPCG Committee meeting held	The request of the party is for condemnation of procedural lapse of mentioning another EPCG authorization Number in some shipping bills instead of EPCG authorisation for which the shipping bills were intended.

	Solan, H.P. 01/37/218/364 /AM-17/EPCG-II	dated 20.12.2012	on 03.01.2019- Condonation of procedural lapse of mentioning wrong EPCG authorization number in shipping bills.	The request was placed in the EPCG Committee meeting held on 05.06.2018 and deferred for further examination on file with reference to observation of RA on the issue. The case was again placed in its meeting held on 27.09.2018 and it was decided to reject it as there is no provision in FTP for taking exports of one EPCG authorisation to another. Thereafter, the party vide letter dated 30.10.2018, referred to the decision of the EPCG Committee meeting held on 27.09.2018 and requested for review on the ground that same case has already been considered earlier in the meeting of EPCG committee meeting held on 30.06.2016. The review request was again taken up in EPCG Committee meeting held on 03.01.2019 and the request condoning the wrong mentioning of the EPCG Authorisations in the Shipping Bills was allowed as per the extracts of the minutes enclosed. The decision of the EPCG Committee was subject to the condition that “No free shipping bills/third party shipping bills are to be counted”. RA, Chandigarh is not allowing condonation due to the above condition. The Committee heard the representative of the party who came for PH. The Committee noted that the party has manufactured the export products and exported through third party. However, due to procedural lapse they have mentioned wrong EPCG authorisation number and date in the third party shipping bills, instead of subject EPCG authorisation number and dates, which they intend to count for fulfilment of EO. The Committee noted if at the time of issuance of the EPCG Authorisation, there is no bar on third party exports, then the third party exports can be accepted. The Committee, therefore, **decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to accept** third party shipping bills towards EO fulfillment subject to the following conditions:

				(i) RA to verify that third party exports were allowed at the time of issuance of the EPCG Authorisation. (ii) No free shipping bills exports are to be counted; (iii) There is no double counting of exports and payment of a composition fee of Rs.200/- per export document is made by the party; (iv)the export item mentioned in the third party shipping bills are same as mentioned in the Authorisations; and (v)The excess shipping bills, i.e., on which the wrong EPCG authorisation number is mentioned and which are to be counted/utilised towards the EO fulfilment of other EPCG authorisation, have not been taken in consideration by the RA towards redemption of any EPCG Authorisation. (vi) None of the EPCG authorisations under consideration have been redeemed. (vii) Any investigation/adjudication proceeding by DRI/Customs/ECA action is not pending in respect of the subject EPCG authorisations. (viii) Other terms and conditions of the EPCG Committee Meeting dated 03.01.2019 remain unchanged. **This has the approval of DG.**
22.	M/s. More Retails Ltd., Mumbai 01/36/218/66/ AM-20/EPCG	i.0330017124 dated 14.08.2007 ii.0330017977 dated 01.11.2007	Request for consideration of EO fulfillment by 100% subsidiary company M/s Trinethra Super Retail Private Limited.	The Committee deliberated upon the case and decided to **defer** it as due to exigency of work the representative of the party could not attend the PH.
23.	M/s. Haldex India Pvt Ltd., Nashik 01/36/218/77/ AM-19/EPCG-I	i.3130000726 dated 31.05.2004 ii.3130000784 dated 09.08.2004	Request for review of the decision taken in EPCG Committee meeting held on 29.03.2019.	The party has requested for review of the decision taken in EPCG Committee meeting held on 29.03.2019 The Committee noted that the party has requested for (i) condonation of procedural lapse of non-mentioning of EPCG authorisation number on “duty drawback“ shipping bills due to oversight and (ii) extension in EOP.

				The request was taken up in its meeting held on 29.03.2019 and it was decided to remand the case to RA for examination of the request on the basis of relevant policy provisions. RA has turned down their request to accept affidavit in terms of Policy Circular No.7/2002 dated 11.02.2002. The Committee deliberated upon the case and decided to **maintain** the decision taken earlier that regarding acceptance of duty drawback shipping bills, RA may examine the request on the basis of relevant policy provisions, as such matters are taken care by RAs only.
24.	M/s. India Offset Printers Pvt Ltd, New Delhi 01/36/218/96/AM-18/EPCG-I	0530155717 dated 09.06.2011	Request for second extension in EOP.	The party has requested for second extension in EOP in respect of zero duty EPCG authorisation issued on 09.06.2011. The Committee noted that the party has fulfilled on 3.06% of EO in the stipulated and extended EOP. The Committee deliberated upon the case and decided to **reject** it as the EO fulfillment status is very poor inspite of grant of extension in EOP.
25.	M/s. West-Coast Gratings Pvt Ltd., Mumbai 01/37/218/209/AM-19/EPCG-II	0330024855 dated 07.01.2010	Requested for (i) regularizing of exports made through Group Company for fulfillment of 50% EO and (ii) condonation of delay in installation of capital goods in respect of EPCG authorization No. 0330024855 dated 07.01.2010 from date of issuance of	The Committee notes the party has requested for (i) regularizing of exports made through Group Company for fulfillment of 50% EO and (ii) condonation of delay in installation of capital goods in respect of EPCG authorization No. 0330024855 dated 07.01.2010 from date of issuance of licence for export of same and similar products. The Committee also noted that the shipping bills submitted by the party do not contain name of the EPCG authorisation holder and EPCG authorisation number and date. The Committee deliberated upon the case and decided to **reject** the request **as** shipping bills without name of the EPCG authorisation holder and EPCG authorisation number and date cannot be accepted.

			licence for export of same and similar products.	
26.	M/s. Green Valley Industries Limited., Kolkata 01/36/218/241 /AM-19/EPCG-I	i.0230004962 dated 19.02.2010 ii.0230003574 dated 29.08.2008, iii.0230005169 dated 23.04.2010 iv.0230004366 dated 31.07.2009 v. 0230004143 dated 16.04.2009	Request for allowing exports by the Group company and regularize export alternate products made by Group company towards redemption for the EPCG authorizations.	The party has requested for allowing exports by the Group company and regularize export of alternate products made by Group company towards redemption for the EPCG authorizations. RA Kolkata, has not accepted such exports as prior endorsement of Group Company has not been taken. Further Shipping bill of Group Company bearing No. 1010437 dated 19.03.2010 for export of Iron Ore is a free S/bill. The Committee heard the representative of the party who came for PH. The Committee deliberated upon the case and decided to **reject** the request as free shipping bills cannot be accepted towards EO fulfillment.
27.	M/s. Orbit Textiles Mills private Limited, Tirupur 01/60/162/034 /AM20/PRC	i.3230012599 dated 29.09.2008 ii.3230012601 dated 29.09.2008 iii.3230014582 dated 16.03.2010 iv.3230012600 dated 29.09.2008 v.3230014036 dated 24.11.2009 vi.3230014983 dated 02.06.2010	To allow 100% alternate export of some sector .e. cotton made ups, cotton bags and fabrics to fulfil export obligation against six EPCG authorization.	The Committee deliberated upon the case and decided to **defer** it for further examination.
28.	M/s. Shree Hari Spintex Ltd., Bathinda 01/36/218/123 /AM-20/EPCG	3030003287 dated 16.10.2007	Request for condonation of procedural lapse for mentioning wrong EPCG Authorisation number in 4 shipping bills, correct and required	The Committee took into account submission of the party that inadvertently they mentioned the authorization no. 3030003331 dated 26.10.2007 instead of 3030003287 dated 16.10.2007 in their 4 shipping bills resulting in excess export in respect of EPCG authorisation No.3030003331 dated 26.10.2007. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow**

			EPCG Auth no. 3030003287 dated 16.10.2007.	condonation of wrong mentioning of the EPCG Authorisation No. 303000331 dated 26.10.2007 in shipping bills No. 1108667 dated 15.03.2010, No.1101876 dated 10.03.2010, No.1092007 dated 03.03.2010 and No.1080712 dated 22.02.2010 instead of 3030003287 dated 16.10.2007. RA to facilitate EODC/closure of case subject to the condition that: (i) Conditions of clubbing as well as EODC are met with; (ii) No free shipping bills are to be counted; (iii)There is no double counting of exports and payment of a composition fee of Rs.200/- per export document is made by the party; and (iv) The excess shipping bills, i.e., on which the wrong EPCG authorisation number is mentioned and which are to be counted/utilised towards the EO fulfilment of other EPCG authorisation, were not submitted to the RA for redemption of any other EPCG Authorisation. (v) The export product in the shipping bills is the same as mentioned in the subject EPCG authorisation. (vi) 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.**
29.	M/s. InterGlobe Aviation Limited, New Delhi 01/36/218/279/AM-18/EPCG-I	i.0530149127 dated 09.06.2009 ii.0530150627 dated 11.12.2009 iii.0530151329 dated 22.02.2010 iv.0530152103 dated 10.05.2010 v.0530153752 dated 19.10.2010	Regularisation of shifting of capital goods.	The Committee took into account submission of the party that InterGlobe Aviation Limited (IndiGo Airlines) runs one of the largest airlines in India and flies to 39 domestic and 07 international destinations. The capital goods “Aircraft Pushback Tractor” imported were supposed to be installed at Bangalore and Hyderabad airports. However, at the time of import there was an urgent requirement of one aircraft pushback tractor at other airport. They got the said location added in their IEC in 2010 and in RCMC in 2019. The Committee observed that as per copies of EPCG authorizations and installation certificates submitted by the party the 02 nos. of Ground Power Units imported under EPCG authorization

				No.0530149127 dated 09.06.2009 have been shifted from IGI Airport to Chennai Airport. One quantity of Ground Power Unit imported under EPCG Licence no.0530150627 dated 11.12.2009 has been shifted from IGI Airport to Chennai Airport and one quantity of Ground Power Unit imported under EPCG Licence no. 0530150627 dated 11.12.2009 has been shifted from IGI Airport to Bangalore Airport. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to grant ex-post facto approval** regarding shifting of 02 nos. of Ground Power Units imported under EPCG authorization No.0530149127 dated 09.06.2009 from IGI Airport to Chennai Airport; shifting of one quantity of Ground Power Unit imported under EPCG Licence no.0530150627 dated 11.12.2009 from IGI Airport to Chennai Airport and shifting of one quantity of Ground Power Unit imported under EPCG Licence no. 0530150627 dated 11.12.2009 from IGI Airport to Bangalore Airport, subject to condition that new address is mentioned in the IEC and RCMC and any investigation/adjudication proceeding by DRI/Customs/ ECA action is not pending in respect of the subject EPCG authorisation. Further the party will give intimation to Jurisdictional Customs Authority about the new address and deposit composition fee of Rs.5000/- to RA against each authorisation. **This has the approval of DG.**
30.	M/s. S.L.V. Spinning Mills Limited, Bangalore 01/37/218/142/AM-19/EPCG-II	i.0730005824 dated 11.07.2007 ii.0730005441 dated 27.03.2007 iii.0730005319 dated 28.02.2007 iv.0730005852 dated 18.07.2007	Review of the decision of EPCG Committee meeting held on 24.05.2019 regarding: i. Extension of block-wise EOP ii. Condonation of delay in installation of capital goods	The request of the party is for review of the decision of EPCG Committee meeting held on 24.05.2019 regarding: i. Extension of block-wise EOP ii. Condonation of delay in installation of capital goods, iii. Condonation of procedural lapse of wrong mention of EPCG authorisation number in shipping bills, and iv. Mismatching of export product in EPCG authorisation and shipping bills.

			and, iii. Condonation of procedural lapse of wrong mention of EPCG authorisation number in shipping bills. iv.Mismatching of export product in EPCG authorisation and shipping bills.	The Committee observed that the request of the party was taken up in its meeting held on 24.05.2019 and it was decided to reject it as there was no merit in the request. The Committee heard the representative of the party who came for PH. The Committee observed that the first two requests of the party are covered under the provisions of Public Notice No. 35 and 37/2015-20 dated 25.10.2017 read with the provision of Public Notice No.78/2015-20 dated 11.03.2019 and RA may consider grant of extension as per the applicable policy and on payment of applicable composition fee. Regarding the third request, the party has submitted that due to procedural lapse they have mentioned wrong EPCG authorization No.0930006229 in Shipping Bill No.6554449 dated 10.12.2014, EPCG Authorisation No. 0730005319 in shipping bills No.7980126 dated 23.02.2015, No.7979286 dated 23.02.2015 and 7979283 dated 23.02.2015, instead of EPCG authorisation No.0730005824 dated 11.07.2007, No.0730005441 dated 27.03.2007, No.0730005319 dated 28.02.2007 and No.0730005852 dated 18.07.2007. In respect of fourth request the Committee took into account submission of the party that their clients have very specific technical requirements and they insist to give the product description as per their country regulatory norms. Therefore, they had to specify the product descriptions in the Shipping bill as specified/ required by their Customers. While applying for the license, they have mentioned an export item “cotton yarn corded” and “cotton yarn combed”. However, all the machinery is used for manufacturing "Cotton Yarn". The capital goods imported are capable to manufacture only Cotton Yarn in various specifications. They only manufacture Cotton Yarn, for which they have been granted Industrial Licence (IEM) which establishes the fact that they are an industry meant for manufacturing of Cotton Yarn only and no other product.

				The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to:** (a) advise the party to approach concerned RA for extension in block wise EOP and for condonation of delay in installation of capital goods as per the applicable provisions of the policy. (b). allow condonation of wrong mentioning of the EPCG authorization No.0930006229 in Shipping Bill No.6554449 dated 10.12.2014, EPCG Authorisation No. 0730005319 in shipping bills No.7980126 dated 23.02.2015, No.7979286 dated 23.02.2015 and 7979283 dated 23.02.2015, instead of EPCG authorisation No.0730005824 dated 11.07.2007, No.0730005441 dated 27.03.2007, No.0730005319 dated 28.02.2007 and No.0730005852 dated 18.07.2007. (c) allow condonation of wrong mention of export item "cotton yard corded" and "cotton yarn combed" instead of "cotton yarn". RA to facilitate EODC/closure of case subject to the condition that: (i) Conditions of clubbing as well as EODC are met with; (ii) No free shipping bills are to be counted; (iii)There is no double counting of exports and payment of a composition fee of Rs.200/- per export document is made by the party; and (iv) The excess shipping bills, i.e., on which the wrong EPCG authorisation number is mentioned and which are to be counted/utilised towards the EO fulfilment of other EPCG authorisation, were not submitted to the RA for redemption of any other EPCG Authorisation. (v) The EPCG Authorisations under consideration have not been redeemed. (vi) Any investigation/adjudication proceeding by DRI/Customs/ECA action is not pending in respect of the subject EPCG authorisation(s). **This has the approval of DG.**

31.	M/s. Green Valliey Industries Ltd.,Meghalaya 01/60/162/96/ AM20/PRC	i. 0230002888 dated 08.01.2008 ii.0230003477 dated 29.07.2008	Request for allowing exports made by group company and allow alternate products towards redemption of EPCG Authorization nos. 0230002888 dated 08.01.2008 and 0230003477 dated 29.07.2008.	The party has requested for allowing exports by the Group company and regularize export alternate products made by Group company towards redemption for the EPCG authorizations. RA, Kolkata, has not accepted as prior endorsement of Group Company has not been taken. Further Shipping bill of Group Company bearing No. 1010437 dated 19.03.2010 for export of Iron Ore is a free S/bill. The Committee heard the representative of the party who came for PH. The Committee deliberated upon the case and decided to **reject** the requests as in the first place, 'free shipping bills' are not accepted towards EO fulfilment under EPCG Scheme.
32.	M/s. Beico Industries., Mumbai 18/224/AM-19/P-5	0330007517 dated 30.12.2004	Writ Petition (L) No. 3034 of 2019 in the High Court of Judicature at Bombay Filed by M/s. Beico Industries Limited., Mumbai	The request of the party is for acceptance of ARE-I instead of Bill of Exports for supplies made to SEZ. Their request vide letter dated 14.12.2016 for acceptance of ARE-I instead of Bill of Exports for supplies made to SEZ in respect of EPCG authorization No. 0330007517 dated 30.12.2004 was taken up in the EPCG Committee meeting held on 29.08.2018 and it was decided to reject the request for waiver of submission of Bill of Export for SEZ supplies which is a mandatory document for claiming benefit under FTP as per clause 30(3) of the SEZ Rules, 2006. The Committee noted that Hon'ble High Court vide Order dated 13.06.2019, while referring to other decision in the matter has held that non availability of Bill of Export would not lead to denial of benefit of export made to SEZ, if the export to SEZ is evidenced from other contemptuous documents. The Committee deliberated upon the case and decided to **defer** it for further examination.
33.	M/s. Toughglass India Pvt Ltd., Bangalore	1030001066 dated 30.01.2007	Regularization of extension in EOP in respect of	The Committee noted that the party has sought extension in EOP for the period beyond two plus two years permissible in terms of provision of para 5.11 of HBP.

	01/60/162/301 /AM20/PRC		EPCG authorization no. 1030001066 dated 30.01.2007 and EOP upto 30.01.2021.	The Committee deliberated upon the case and noted that the party has not made any exports towards EO fulfillment in this case despite getting sufficient time and thus decided to **reject** the request being devoid of merit.
34.	M/s. MJV Enterprises., Chennai 01/60/162/325 /AM20/PRC	0430002351 dated 09.02.2005	Condonation of procedural lapse of Not mentioning EPCG License number and date on the Shipping Bills relating to exports effected for fulfillment of EO against EPCG No. 0430002351 dated 09.02.2005- Acceptance of free Shipping Bills towards specific EO	The Committee noted that the party has sought condonation of procedural lapse of non-mentioning EPCG License number and date on the Shipping Bills. The Committee deliberated upon the case and decided to **reject** it as free shipping bills are not permitted for fulfillment of EO under EPCG Scheme.
35.	M/s. Sri Chakra Poly Plast India Pvt Ltd, Telangana 01/60/162/228 /AM20/PRC	0930007289 dated 19.07.2011	Extension in EOP for one year in respect of zero duty EPCG authorization no. 0930007289 dated 19.07.2011.	The Committee noted that the party has sought extension in EOP for the period beyond two years permissible in terms of provision of para 5.11 of HBP. The Committee deliberated upon the case and noted that party has not made any exports towards EO fulfillment in this case despite getting sufficient time and thus decided to **reject** the request being devoid of merit.
36.	M/s. Pritul Machine, Panipat 01/37/218/48/ AM-19/EPCG-II	3330001681 dated 18.05.2010	Court case – CWP 12133/2018-Pritul Machine.	The Committee noted that the High Court of Punjab and Chandigarh vide Order dated 03.07.2019 has directed DGFT to complete the redemption proceedings in respect of EPCG Authorisation No. 3330001681 dated 18.05.2010 issued to the petitioner within a period of three months from the date of receipt of certified copy

				of this order as the pendency of these proceedings is hampering the business of the petitioner. RA vide email dated 19.08.2019 has requested for guidance on the following two points: i. From the submitted documents it has been observed that firm has made third party exports of USD 460223 to fulfil the specific EO of USD 385007. Whereas in the condition sheet export item indicated was 'Bakery Machines' ITC 84381010 and the firm has made export of worth USD 176465 under the above ITC HS that too with the description as 'Bakery Equipment'. And rest of the exports worth USD 283758 have been made under the ITC HS and description that does not match with condition sheet. A copy of relevant portion of ANF 5B is attached for your perusal. It may also be noted that vide their letter dated 01.05.2018 & 10.05.2018 firm had submitted request to add above export items in their authorisation but same could not be done in light of various references received from the DRI & in light of sub-judice nature of the case. HQrs may please guide us on the issue whether export of such export items which are not endorsed on the condition sheet could be considered for fulfillment of specific EO under above circumstances. ii. Secondly**,** originally the Invoices and Agreement (of Third Party exports as required under Para 5.10) submitted by the Party did not contain the EPCG license no. Party has submitted a revised invoice duly incorporating the License No. on it stating that amendment in invoice is duly allowed in GST law. Regarding mentioning the EPCG license no. on agreement, they submitted that they have been issued only one EPCG license from DGFT till date. As no other EPCG license is issued to them, mentioning of EPCG license on agreement may be condoned.

				The Committee deliberated upon the case and decided to **defer** it for further examination.

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.