MINUTES OF 8th EPCG COMMITTEE MEETING HELD UNDER THE CHAIRMANSHIP OF SHRI SATYAN SHARDA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 11.00 AM ON 03.01.2019.

Following officers attended the meeting**:**

1. Shri Vaibhav Bhatnagar, OSD, Department of Revenue
2. Shri Rajbir Sharma, Joint Director General of Foreign Trade, DGFT
3. Shri Randheep Thakur, Deputy Director General of Foreign Trade, DGFT

II. Minutes of the last Meeting held on 29.11.2018 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.	Subject	Decision of the Committee
1.	M/s. APPL Industries Limited, Pune 01/36/218/129 /AM-19/EPCG-I	i.3130001376 dated 25.10.2005 ii.3130001555 dated 27.01.2006 iii.3130001244 dated 26.07.2005	Request for waiving of interest on duty amount in respect of 03 EPCG authorizations	The Committee observed that the party has requested for allowing payment of customs duty without payment of interest for closure of subject EPCG authorisations. The Committee noted that the party has not made any exports even after 13 years of obtaining subject EPCG authorisation and there is no merit in its request to waive off payment of interest. The Committee, therefore, **rejected** the request of the party for waiver of interest payable on custom duty. The RA is also advised to take further necessary action under FT (D&R) Act, 1992.
2.	M/s. Ashok Leyland Vehicles Limited (formerly Ashok Leyland Nissan Vehicles Limited) 01/36/218/245 /AM-17/EPCG-I	51 EPCG Authorizations (as per list enclosed)	Review of decision taken in the EPCG Committee meeting held on 20.02.2018- i. Extension of first block EOP against 23 EPCG authorizations; ii.Condonation of delay in submission of installation certificates in respect of 51 EPCG authorizations. iii. Acceptance	The Committee noted that the party has requested for the following; • Extension of EOP against 28 EPCG authorizations; • Condonation of delay in submission of installation certificates in respect of 51 EPCG authorizations; • Acceptance of installation certificate from Chartered Engineer instead of Central Excise Authorities in respect of 42 EPCG authorizations; • Regularization of shifting of capital goods to the premises of the sister concern/ sub-contractor of the supporting manufacturer; • Change of name in all 51 EPCG Authorizations from M/s. Ashok Leyland Nissan Vehicles Limited to M/s. Ashok Leyland Vehicles Ltd. The Committee observed that the case was first deferred in its meeting held on 06.12.2017 for calling report from DoR. The case was again placed in EPCG Committee meeting held on 18.02.2018 wherein the Committee decided to reject the request as the request

			of installation certificate from Chartered Engineer instead of central Excise in respect of 42 EPCG authorization; iv. Regularization of shifting of capital goods against 09 EPCG authorizations to the premises of the sister concern / sub-contractor of the supporting manufacturer (SI. No. 17,22,24 to 27,32 to 34); and v. Change of name of all 51 EPCG Authorizations from M/s. Ashok Leyland Nissan Vehicles Limited to M/s. Ashok Leyland Vehicles Ltd.	was premature in view of the adjudication proceedings by DRI/Customs. The Committee also noted that comments of DoR were received vide their OM dated 26.11.2018 which are given below: "The matter has been examined. Complete and detailed facts of the case are enumerated in the Show Cause Notice dated 15.09.2016 issued by DRI, Chennai Zonal Unit (CZU). Further, copy of DRI, CZU's letter dated 02.11.2017, reporting facts of the case and suggesting denial of request of the party during EPCG Committee meeting was made available to DGFT vide this Department's OM of even No. dated 08.01.2018. It is noticed that in their representations dated 19.05.2018 and 25.06.2018, the party has reiterated their earlier submissions and repeatedly emphasized on the problems faced by them in their joint venture with M/s Nissan Motors. They have reiterated their commitment to fulfil the export obligation. This Department has no comments to offer on this as the DoR comments in the case are already on record as conveyed earlier**.** DGFT may like to decide the matter in view of the facts of this case and statutory provisions of Foreign Trade Policy and Hand Book of Procedures". The Committee deliberated on the case and decided that in the light of the comments of the DoR that the DoR's comments in the case are already on record and thus DGFT may like to decide the matter in view of the facts of this case and statutory provisions of Foreign Trade Policy, the Committee decided to **defer** the case to examine it further.
3.	M/s. Gencor Pacific Auto Engineering Pvt Ltd., Chennai (Formerly known as M/s GJ Engineering, Chennai) 01/36/218/121 /AM-16/EPCG-I	0430008716 dated 06.07.2010	Redemption of EPCG authorization when EO documents are not in party's name.	The Committee observed that the case was first deferred in its meeting held on 04.10.2017 with a direction to call for a detailed write-up on the matter with regard to average EO, supplies made, whether the unit was registered with Central Excise Authority, whether the capital goods are available in the factory premises, etc. The Committee deliberated upon the case and decided to **defer** it as the representative of the party who was to attend the PH could not appear for PH due to personal reasons.
4.	M/s. Surya	i.0530151135	Counting of	The Committee observed that the case was first placed

	Roshni Limited New Delhi 01/37/218/46/ AM-17/EPCG-II	dated 02.02.2010 ii.0530151136 dated 02.02.2010	exports made by alternate products	in EPCG Committee meeting held on 31.05.2017 wherein it was decided to defer it with the direction for further examination. The case was again placed in its meeting held on 27.09.2018 wherein the Committee noted that the alternate export product FTL has been endorsed in the EPCG authorisation on 20.01.2015 while the party has sought counting of exports of FTL made during the period from 03.12.2014 to 18.12.2014. The Committee deliberated upon the case and decided to defer it for further examination. The Committee noted that the request of the party is for regularisation of exports of Fluorescent Tube Lamps (FTL) as alternate export product for fulfillment of 100% EO. The subject EPCG authorisations have been issued in AM2010 when there was a provision to allow fulfilment of 50% EO by export of alternate products. The Committee took into account the submission of the party that they could not make any export of original product, i.e., CFL as there was very low demand of CFL products in the international markets due to obsolescence of CFL technology. The Committee deliberated upon the case and decided to **defer** it as with the direction to call for the comments of DoR.
5.	M/s. Dr. Reddy's Laboratories, Hyderabad 01/36/218/157 /AM-19/EPCG-I	i.0930009289 dated 24.05.2013 ii.0930009444 dated 10.07.2013 iii.0930009548 dated 08.08.2013 iv.0930009839 dated 05.12.2013 v.0930009857 dated 13.12.2013 vi.0930009885 dated 19.12.2013 vii.0930010541 dated 18.08.2014 viii.0930010608 dated 10.09.2014 ix.0930010827 dated 09.12.2014 x.0930010867 dated 26.12.2014 xi.0930010962 dated 12.02.2015 xii.0930011039 dated 16.03.2015	Request for acceptance of installation certificate issued by Chartered Engineer instead of Central Excise.	The Committee noted that the party has failed to obtain installation certificate from Jurisdictional Central Excise Authority due to procedural lapse at their end and has now submitted the same from the Chartered Engineer. The Committee deliberated upon the case and noted that the current FTP allows that the Authorization holder can produce the installation certificate from the jurisdictional Customs authority or an independent Chartered Engineer, at the option of the authorisation holder and further that where the authorisation holder opts for independent Chartered Engineer's certificate, he shall send a copy of the certificate to the jurisdictional Customs Authority for intimation/record. The Committee decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow acceptance of installation certificate from Chartered Engineer, subject to intimation to the Jurisdictional Customs Authority and subject to payment of Rs. 5000/- against each Authorisation. Further, RA to verify that no ECA/DRI/Customs is pending. The party shall also make a payment of Rs. 5000/- as composition fee per Authorisation. **This has the approval of DG.**

6.	M/s. Sarvesh Spinners (P) Ltd., Barnala 01/37/218/355 /AM-18/EPCG-II	i.3030002803 dated 30.05.2007 ii.3030003062 dated 13.08.2007 iii.3030003181 dated 13.09.2007 iv.3030002763 dated 21.05.2007 v.3030002696 dated 27.04.2007 vi.3030003404 dated 20.11.2007 vii.3030002697 dated 27.04.2007 viii.3030002721 dated 01.05.2007	Request for allowing alternate products for fulfilment of export obligation.	The Committee noted that the request of the party is for regularisation of exports of alternate products, i.e., “textile made-ups” like flat covers, cord covers etc. for fulfilment of EO instead of original export product, i.e., “Cotton Yarn”. In this regard, the party has stated that since their company had imported the machinery under EPCG Authorisation for the first time, they were not aware of the technicalities involved in completion of the export obligation and further since it is a small company based in Barnala and is not professionally run company, they did not obtain prior endorsement of the alternate products from the RA. The Committee noted that there was a provision for allowing 100% export of alternate products for fulfilment of EO at the time of issuance of subject EPCG authorisations. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow endorsement of the alternate products, i.e., “Textile made ups” on the subject Authorisations by the RA and also for regularisation of 100% exports made by the export of alternate products, i.e., ‘Textile made ups” for fulfilment of EO subject to the condition that the party shall also maintain Annual Average EO in respect of alternate products as well. **This has the approval of DG.**
7.	M/s. Citizen Umbrella Manufacturers Ltd., Kolkata 01/36/218/29/ AM-19/EPCG-I	0230003427 dated 11.07.2008	Condonation of procedural lapse for mentioning wrong EPCG authorization number in export shipping bill.	The Committee took into account the submission of the party that due to procedural lapse they had mentioned EPCG Authorisation No. 0230006936 dated 26.07.2011 on Shipping Bills No. 1116204 dated 18.02.2014 instead of EPCG Authorisation No. 0230003427 dated 11.07.2008. 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. 0230006936 dated 26.07.2011 on Shipping Bills No.1116204 dated 18.02.2014 instead of EPCG Authorisation No. 0230003427 dated 11.07.2008. RA to facilitate EODC/closure of case subject to the condition that: (i) No free shipping bills/third party exports are to be counted; and (ii) There is no double counting of exports, and (iii) payment of a composition fee of Rs.200/-per shipping bill is made by the party. **This has the approval of DG.**

8.	M/s. M.V Enterprises, Dehradun 18/96/AM-15/P-5	i.0330013916 dated 13.11.2006 ii.0530145374 dated 08.01.2008 iii.0530145907 dated 31.03.2008 iv.0530147389 dated 06.10.2008 v.0530148796 dated 15.04.2009 vi.0530151072 dated 28.01.2010 vii.0530151073 dated 28.01.2010 viii.0530153519 dated 24.09.2010	Review of the decision of EPCG Committee- Request for waiver of EO due to 'Force majeure' in respect of EPCG Authorizations.	The Committee observed that the request of the party was rejected in its meeting held on 17.08.2015 as the EOP of 8 out of the 9 authorizations at that time was still valid and the party had the option of obtaining extension in EOP subject to payment of composition fee. The request was again placed in the EPCG Committee meeting held on 20.02.2018 and was rejected as the DRI, Lucknow, vide letter dated 09.12.2015, had stated that the party had kept the Customs in dark about the incidence of fire and diverted the said machinery without the knowledge of the Department. The Committee deliberated upon the case and decided to **defer** it for examination on file to see what the party has stated in its defence against the allegation of the DRI.
9.	M/s. Case Cold Roll Forming Limited., Gurgaon 01/36/218/115/AM-19/EPCG-I	0530147626 dated 03.11.2008	i. Consideration of deemed exports where EPCG authorization number could not be mentioned on supply invoices to project authority under category 8.2(d) of FTP and, ii.Consideration of similar exports products manufactured in their own unit.	The Committee deliberated upon the case and decided to **defer** it for further examination on file.
10.	M/s. Manjeet Hotels Pvt., Ltd, Mumbai 01/36/218/364/AM-18/EPCG-I	i.0330019008 dated 11.02.2008 ii.0330018138 dated 19.11.2007	Request for review of the decision taken in EPCG Committee meeting held on 18.04.2018 and re-fixation of average EO in respect of EPCG authorizations.	The Committee noted that the request of the party is for waiver of fulfilment of Average Export Obligation on the ground that their main hospitality business at Chhatrapati Shivaji International Airport (CSIA), Mumbai was closed due to termination of License Agreement with AAI in 2007 after taking over of CSIA by the Mumbai International Airport Private Ltd. The Committee noted that the party has taken two EPCG Authorizations bearing No. 0330018138 dated 19.11.2007 and 0330019008 dated 11.02.2008.

				The Committee observed that the request of the party was rejected in the EPCG Committee meeting held on 18.04.2018. The request for review of the decision of EPCG Committee meeting held on 18.04.2018 was deferred in its meeting held on 12.07.2018 as the representative of the party could not attend the hearing due to inclement weather in Mumbai. The representative of the party attended the hearing in the meeting held on 28.09.2018 and explained the case. The Committee noted that Manjeet Hotels Pvt. Ltd, Mumbai's hospitality business was at two places in Mumbai. The main one was at Celebration Lounge and Restaurant at the Chhatrapati Shivaji International Airport (CSIA), Mumbai and the other was Hotel Days Inn at Vashi, Mumbai. Manjeet Hotel was earning major foreign exchange from the Celebration Lounge and Restaurant. The business at Chhatrapati Shivaji International Airport was carried on pursuant to License Agreement dated 25.10.2001 between Manjeet Hotels and Airport Authority of India (AAI) which was valid till 2010. Eventually, the management and development of CSIA was handed over to Mumbai International Airport Pvt Ltd (MIAL) and a Novation Agreement dated 31st July, 2006 was executed between AAI, MIAL and Manjeet Hotels. Consequently, since MIAL took over all the land and operations at CSIA, the License given to Manjeet Hotels was terminated on 2nd July, 2007. Thus, from July, 2007 onwards there was no income arising out of the Celebration Lounge and Restaurant. Now the request is to waive off the Average Export Obligation against the two EPCG authorisations. The Committee deliberated upon the case and noted that the License given to Manjeet Hotels was terminated on 02.07. 2007. Despite knowing it fully well that they will not be earning any foreign exchange from the Celebration Lounge and Restaurant at the Chhatrapati Shivaji International Airport because of its closure and from which their major portion of revenue was coming, Manjeet Hotels obtained two EPCG Authorizations on 19.11.2007 and 11.02.2008, calculating the annual average earnings based on the past earnings of Celebration Lounge and Restaurant also. The Committee deliberated upon the case and decided that considering the fact that the party obtained the two EPCG authorisations after knowing fully well that their License to operate Celebration Lounge and Restaurant was terminated on 02.07. 2007 itself now has no justification to seek waiver of average EO fulfilment. The request was, therefore, **rejected.**

11.	M/s. Classic Marble Company Pvt Ltd., Mumbai 01/36/218/143 /AM-19/EPCG-I	0330038368 dated 21.03.2014	Request for condonation of delay in installation of capital goods	The Committee noted that the request is for condonation of delay in installation of capital goods. The Committee took into account the submission of party that the output of the imported capital goods was not up to the agreed standards and, therefore, necessary modifications/repairs were carried out by them to get the desired output. They obtained the installation certificate when they partially achieved desired output and when their machine was commissioned. The Committee also noted that the party has fulfilled 100% EO in stipulated time. 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 submission of installation certificate, subject to payment of Rs. 5000/- as composition fee against the authorisation. **This has the approval of DG.**
12.	M/s. Arunachala Gounder Textiles Mills Pvt. Ltd., Erode 01/36/218/133 /AM-19/EPCG-I	i.3230015050 dated 15.06.2010 ii.3230015911 dated 24.11.2010 iii.3230016851 dated 08.06.2011	Request to fix Annual Average for the product exported for fulfilment of specific EO in respect of 03 EPCG authorizations.	The Committee noted that the request of the party is for re-fixation of the annual average EO and in this regard, the party has stated that they have obtained the subject EPCG authorisations having Annual Average EO fixed for AM11 and AM12 based on the past three years export performance which is consolidated of all exports made in different ITCHs Codes 55101210, 55103010, 52052790, 52052690, 55101110, 52062300, 52051310. However, they could not export over and above the average export declared as per past export performance as their company started facing declining export performance since 2010-11 onwards by more than 30 %. This situation was not deliberate by company as the overall international market was sluggish. The Committee deliberated upon the case and noted that any business is prone to international fluctuations in demand and this reason was found to be devoid of any merit. The Committee thus decided to **reject** the request.
13.	M/s. Jugnu Knitters, Ludhiana 01/36/218/135 /AM-19/EPCG-I	i.3030014037 dated 08.05.2015 ii.3030014516 dated 13.08.2015 iii.3030012767 dated 07.07.2014	i. Regularization of shifting of capital goods imported under EPCG scheme, ii. Condonation in delay of submission of installation certificate.	The Committee noted that the party has requested for regularization of shifting of capital goods imported under EPCG scheme and condonation in delay of submission of installation certificate. The Committee took into account submission of the party that their factory is situated at B-III-629/1, Saidan Mohalla, Ludhiana- which was on lease and there was not much space to work and, therefore, they had vacated the premises and shifted the imported machinery to their another factory at B-25, 915, Gali No.3, Pritam Puri, Sekhewal Road, Ludhiana and obtained the installation certificate. The party also submitted that 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 B-III-629/1, Saidan Mohalla, Ludhiana to B-25, 915, Gali No.3, Pritam Puri, Sekhewal Road, Ludhiana, subject to intimation to Jurisdictional Customs Authority and payment of Rs.5000/- and also subject to the verification that the name and address of the new place of installation is endorsed on the IEC and RCMC. The party shall also make a payment of Rs. 5000/- as composition fee against each Authorisation. **This has the approval of DG.**
14.	M/s. Kumar labels, New Delhi 01/36/218/104 /AM-19/EPCG-I	0530154884 dated 25.02.2011	Regularization of shifting of machines imported under EPCG scheme.	The Committee noted that the party has shifted the capital goods twice without intimation to RA and the Jurisdictional Customs Authority. The Committee deliberated upon the case and decided to **defer** the case and to call for a report from RA and also justification from the party for shifting the capital goods without intimation to RA and the Jurisdictional Customs Authority.
15.	M/s. Ergo Spaces Pvt Ltd., Bangalore 01/36/218/51/ AM-19/EPCG-I	i.0730001763 dated 30.04.2004 ii.0730002258 dated 02.11.2004 iii.0730007310 dated 22.08.2008	Request for relaxation of waiver of submission of bill of export.	The Committee noted that the party has requested for condonation of non-submission of Bill of Exports in respect of SEZ supplies. The Committee deliberated upon the case and noted that Bill of Exports is a mandatory document for claiming benefit under Foreign Trade Policy and the request was found to be devoid of any merit. The Committee thus decided to **reject** the request.
16.	M/s. Bellco Industries, Tirunelveli 01/36/218/109 /AM-19/EPCG-I	3530003185 dated 31.03.2008	Condonation of procedure lapse not-mentioning of EPCG authorization in shipping bills.	The Committee noted that the party has requested for acceptance of 'free shipping bills' for fulfilment of EO. The Committee deliberated upon the case and decided to **reject** it as 'free shipping bills' are not allowed under EPCG Scheme and party's request was found to be devoid of any merit.
17.	M/s. Poppys Knitwear Pvt Ltd, Tirupur 01/37/218/329 /AM-17/EPCG-II	i.3230012254 dated 14.07.2008 ii.3230012654 dated 13.10.2008 iii.3230013229 dated 31.03.2009 iv.3230013570 dated 24.07.2009	i. Extension of block-wise EOP, ii. Waiver of maintenance of Annual Average Export Obligation.	The Committee noted that the request of the party is for extension of block-wise EO, extension of EOP and waiver of maintenance of Annual Average Export Obligation. The Committee noted that the party has requested for waiver of fulfilment of annual average EO on the ground of global recession. The Committee deliberated upon the case and decided to **reject** it as there is no provision in FTP for waiver from maintenance of Annual Average and the grounds for request were found to be devoid of any merit. However, the party can approach concerned RA for extension in block wise EO and extension in EOP in terms of the Public Notices issued in this respect.

18.	M/s. Alisha Torrent Closures (India) Pvt., Ltd Jaipur 01/37/218/298 /AM-18/EPCG-II	i.0530167764 dated 06.06.2016 ii.0530167765 dated 06.06.2016 iii.0530167766 dated 06.06.2016 iv.0530167777 dated 07.06.2016	Regularization of shifting of capital goods imported under EPCG scheme.	The Committee took into account submission of the party that due to business exigency they had to shift the capital goods from Khasra No. 282, Balmukundpura, Ajmer Road, Near Bagru, Tehsil Sanganer, Jaipur, Rajasthan on 28.07.2016 to current address at Plot No DTA-004-005 Mahaindra WLD, City VLG Bagru Khurd Tehsil NH-8 Ajmer Road Jaipur Rajasthan. The new unit which is already included in the IEC is bigger and sufficient for the current space requirements. 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 Khasra No. 282, Balmukundpura, Ajmer Road, Near Bagru, Tehsil Sanganer Jaipur, Rajasthan- on 28.07.2016 to current address at Plot No DTA-004-005 Mahaindra WLD, City VLG Bagru Khurd Tehsil NH-8 Ajmer Road Jaipur Rajasthan, subject to the condition that the party shall intimate the Jurisdictional Customs Authority about the shifting of the capital goods and also subject to the verification that the name and address of the new place of installation is endorsed on the IEC and RCMC. The party shall also make a payment of Rs. 5000/- as composition fee for each Authorisation. **This has the approval of DG.**
19.	M/s. Orange Impex, Karur 01/60/162/562 /AM-19-PRC	3230020569 dated 13.06.2014	Request for allowing fulfilment of 100% EOwith amended export product.	The Committee noted that the request of the party is for allowing fulfilment of EO by export of alternate export product in respect of the EPCG authorisation issued in AM 2014 when there was no provision in the FTP for fulfilment of EO by export of alternate product. The Committee deliberated upon the case and decided to **defer** it with the direction to call report from RA for further examination.
20.	M/s. Perfect Tools & Forgings, Indore 01/37/218/113 /AM-19/EPCG-II	5630001034 dated 15.09.2016	Request for exemption from maintaining Annual Average Export Obligation for cottage/tiny units-regarding.	The Committee noted that the request of the party is for exemption from maintaining Annual Average EO permitted for "tiny units" as mentioned in para 5.13 of HBP 2015-20. The Committee took into account the submission of the party that they are a small scale unit coming under the definition of TINY as the investment in the plant and machinery in their unit is less than Rs.25.00 Lakhs. They are registered as a SSI unit with the General Manager, District Industries and Trade Centre, M.P., Indore and are also holding MSME Udyog Aadhar memorandum. The Committee noted that the Office of the Development Commissioner, New Delhi vide letter dated 11.12.2017 addressed to the party has clarified that "Tiny Units" or any other units having investment

				in plant and machinery up to Rs. 25 lakh in the manufacturing activity shall be considered as “Micro Unit” as per the extent classification in the MSMED Act, 2006. The Committee deliberated upon the case and decided to **remand the case back to the RA** for examination of this aspect as per the policy provisions. RA may call for the documentary evidence from the party that their Unit is having investment in plant and machinery up to Rs. 25 lakh in the manufacturing activity and any other document as well to its satisfaction to see whether the unit can be considered as Micro Unit as per the clarification given by the Office of the Development commissioner, New Delhi vide their letter dated 11.12.2017 before granting exemption from maintaining Annual Average EO permitted for “tiny units” as mentioned in para 5.13 of HBP 2015-20.
21.	M/s. The Dharma Port Company Ltd, Bhubaneswar 18/88/AM-19/P-5	i.2330000491 dated 15.12.2009 ii.2330001138 dated 13.05.2016 iii.2330001139 dated 13.05.2016 iv.2330001140 dated 13.05.2016 v.2330001144 dated 26.05.2016	Import of Ship Unloaders under EPCG authorizations.	The Committee noted that the matter does not require any relaxation of the provisions of the FTP and HBP and pertains to clarification of a provision of the FTP. The Committee deliberated upon the case and decided to **defer** it to examine the case on the file.
22.	M/s. Shital Fibres Limited, Jalandhar 01/37/218/21/AM-19/EPCG-II	3030004524 dated 11.09.2008	Request for addition of Non-Woven Fabric/Carpets having ITC HS code 55057878 as main export product.	The Committee noted that the firm had obtained the EPCG Authorization with export product "Non-woven fabrics/carpets'. RA found out at the stage of redemption that the party has made the export of "Blankets" instead of "Non-woven fabrics/carpets. The party has said that they had missed to mention the item "Blankets" in the application but as they were leading exporters of blankets, the CA Certificate submitted by them showed exports of blankets made during 2004-08. The same was submitted to RA for fixation of average export obligation at the time of filing application for EPCG authorization and subsequent issuance. The Committee noted the facts that the party had obtained the EPCG Authorization with export product "Non-woven fabrics/carpets'. However, it wants the benefit of exports of Blankets for EO fulfilment and the CA Certificate of the proceeding three years shows exports of Blankets as well as Bed Spreads. The Committee deliberated upon the case and decided to

				defer it to examine the request on file first in the light of the above facts.
23.	M/s. Premier Cotspin Limited, Ludhiana 01/37/218/20/ AM-19/EPCG-II	3030003694 dated 14.02.2008	Request for extension in EOP in respect of EPCG authorization No. 3030003694 dated 14.02.2008.	The Committee observed that the case was first placed in its meeting held on 29.08.2018 wherein the case was rejected on the ground that the EOP of the subject EPCG authorisation issued on 14.02.2008 had 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 noted that the request of the party is for review of the decision taken in the EPCG meeting held on 29.08.2018 on the ground that there was delay in grant of first extension in EOP by DGFT and, therefore, they may be granted second extension of EOP without payment of 50% custom duty. The Committee deliberated upon the case and decided to **defer** to examine the case on file.
24.	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 observed that the case was first placed in its meeting held on 29.08.2018 and thereafter on 27.09.2018 and it was decided to defer it with the direction to call the party for PH in the next meeting. However, the party failed to appear for PH despite various reminders sent to it. The Committee deliberated upon the case and decided to **reject** it as the party has not only shifted the capital goods from the location mentioned in EPCG authorisation without approval of RA neither turned up for personal hearing before the Committee despite reminders to furnished justification for shifting the same.
25.	M/s. Wockhardt Limited, Mumbai 01/37/218/12/ AM-19/EPCG-II	0330039243 dated 11.07.2014	Request for permission for re-export of capital goods.	The Committee observed that the case was first placed in its meeting held on 01.11.2018 and was deferred to call the party for PH in the meeting to understand the circumstances under which the request could not be made to RA within the time. The representatives of the party appeared for the PH and the Committee heard the submission made by them. The Committee took into account the submission of the party that the instrument was imported under the EPCG Authorisation from M/s. Malvern Instruments (U.K) in year 2014 and was installed at their R&D Centre, Aurangabad. The instrument was functioning in perfect condition since its installation. However, it started malfunctioning recently and when enquired with the manufacturer, the party came to know that the manufacturer does not have facility to repair the instrument in India. Now, the manufacturer has agreed to arrange re-export of the instrument and then bring it back to India at his own cost. The instrument being very crucial in performing the test and analysis in their R&D

				Centre needs to be repaired on very urgent basis. The party has further submitted that the delay in repairing this instrument may cause delay in their research and development activities. The Committee noted that there is no foreign exchange payment to be made by Wokhardt Limited, Mumbai. M/s. Malvern Instruments (U.K) is to arrange re-export and then bring the instrument back to India at their own cost. 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 equipment to M/s. Malvern Instruments (U.K), subject to the condition that no foreign exchange payment will be made by Wokhardt Limited, Mumbai and the equipment will be re-imported within 6 months of posting of minutes of this meeting on the DGFT's website. RA shall re-fix the EO as per para 5.25 (c) of HBP 2015-20. **This has the approval of DG.**
26.	M/s. Sharman Knitwears, Ludhiana 01/37/218/346 /AM-18/EPCG-II	3030013863 dated 30.03.2015	i. Regularization for shifting of capital goods imported under EPCG. ii. Condonation in delay of submission of installation certificate.	The Committee noted that the case is being placed before the EPCG Committee for the second time. The case was first placed in its meeting held on 18.04.2018 and it was decided to call for the verification report from the DoR. The Committee noted that the report from the DoR has still not come. However, the Committee took into account submission of the party that since their factory situated at 82, Anandpuri, Gali No.1, Noorwala Road, Ludhiana was on lease and there was not much space to work, they had to vacate the premises and shifted the imported machinery to their another factory at B-24-3442/IE, GaliNo.5, Mahavir Jain Colony, Sunder Nagar, Ludhiana. The Committee noted that in respect of EPCG authorisation no. 3030011214 dated 19.06.2013, the capital goods have been imported vide BOE dated 04.07.2013 and installed on 20.06.2017 and in respect of EPCG authorisation No. 3030009662 dated 05.06.2012, the capital goods have been imported vide BOE dated 25.07.2012 and installed on 20.06.2017. As per RA's report the party has submitted installation certificate in respect of both the address and the new location has also been mentioned in amended IEC and RCMC. 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. shifting of capital goods from 82, Anandpuri, Gali No.1, Noorwala Road, Ludhiana to B-24-3442/IE, Gali No.5, Mahavir Jain Colony, Sunder Nagar, Ludhiana, subject to intimation to Jurisdictional Customs Authority. b. condonation of delay in submission of installation certificate, subject to payment of Rs. 5000/- as composition fee against the authorisation, and c. subject to the condition that the name and address of the new place of installation is endorsed on the IEC and RCMC. **This has the approval of DG.**
27.	M/s. Metal Forms Pvt Ltd., Chennai 01/36/218/132 /AM-19/EPCG-I	0430011487 dated 25.07.2012	Request for condonation of procedural lapses of non-inclusion of third party details and regularization of exports prior to additional part inclusion amendment date.	The representative of the party appeared for the PH. The Committee observed that the request of the party is for condonation of procedural lapses of non-inclusion of third party details on the drawback shipping bills and regularization of exports of additional product made prior to endorsement of the same. The case was first placed in its meeting held on 29.11.2018 and was deferred as representative of the party who was called for PH could not reach the venue in time. The Committee heard the submission made by the representative of the party who appeared for PH and explained that due to lack of knowledge of the procedures, they could not mention the third party details on the shipping bills. The Committee noted that the RA has rejected the request of the party for redemption on the ground that the drawback shipping bills without third party details could not be accepted for fulfilment of EO. The Committee opined that the party's justification that due to lack of knowledge of the procedures, they could not mention the third party details on the drawback shipping bills is devoid of any merit. Therefore, the Committee **rejected** the request of the party to consider such shipping bills and consequently, decided that since the first request could not be considered, there was no need to pass any order on merit on the other request of regularization of exports of additional product made prior to endorsement of the same.
28.	M/s. Siddhartha Supper Spinning Mills Ltd., Solan, H.P. 01/37/218/364	i.2230002140 dated 26.02.2013 ii.2230002096 dated 20.12.2012 iii.2230002364 dated	Request for review of the decision taken in EPCG Committee meeting held on 27.09.2018 regarding	The Committee noted that the case was first placed in its meeting held on 05.06.2018 wherein it was decided to defer it for further examination on file with reference to observation of RA on the issue. The request was again taken up in EPCG Committee meeting held on 27.09.2018 and was rejected with the comments that there is no provision in FTP for taking exports of one EPCG authorisation to another.

	/AM-17/EPCG-II	20.12.2012	condonation of procedural lapse of mentioning wrong EPCG authorization number in shipping bills.	The Committee heard the submission made by the party who appeared for PH. The Committee took into account the submission of the party that inadvertently due to some accounting mistake they have mentioned another EPCG authorization Number in some shipping bills. The representative of the party who appeared for PH submitted that the Invoice number is duly mentioned in the ARE-I and ARE-I number is mentioned in the Shipping Bills which establish the link between the Shipping Bills and ARE-I. 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 following EPCG Authorisations in the Shipping Bills 1. EPCG authorization no. 2230001784 dated 01.07.2011 in Shipping Bill no. 6715583 dated 18.12.2014 instead of EPCG authorization no. 2230002140 dated 26.02.2013. 2. EPCG authorization no. 2230002098 dated 20.12.2012 in Shipping Bill no. 9996291 dated 04.06.2015 instead of EPCG authorizations no. 2230002096 dated 20.12.2012. 3. EPCG authorization no. 2230002098 dated 20.12.2012 in Shipping Bill no. 1349288 dated 23.06.2015 instead of EPCG authorization no. 2230002096 dated 20.12.2012. 4. EPCG authorization no. 2230002098 dated 20.12.2012 in Shipping Bill no. 4455077 dated 02.12.2015 instead of EPCG authorization no. 2230002364 dated 20.12.2012. 5. EPCG authorization no.2230002098 dated 20.12.2012 in Shipping Bill no. 5373233dated 20.01.2016 instead of EPCG authorization no. 223002096 dated 20.12.2012. 6. EPCG authorization no. 2230002098 dated 20.12.2012 in Shipping Bill no. 6633473 dated 23.03.2016 instead of EPCG authorization no. 2230002364 dated 20.12.2012. 7. EPCG authorization no. 2230002098 dated 20.12.2012 in Shipping Bill no. 5372150 dated 20.01.2016 instead of EPCG authorization no. 2230002096 dated 20.12.2012. RA to facilitate EODC/closure of cases subject to the condition that: (i) No free shipping bills/third party shipping bills are to be counted; and

				(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. **This has the approval of DG.**
29.	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 EPCG authorization No. 063000123 dated 19.02.2008.	The Committee noted that the request for review of the EPCG Committee decision dated 23.11.2016 regarding extension in EOP in respect of EPCG authorization No. 063000123 dated 19.02.2008. The Committee noted that the case is being placed third time before the EPCG Committee. The case was first taken up in its meeting held on 23.11.2016 and was rejected as the party had fulfilled only 6.35 % EO within original EOP and the DRI enquiry was pending. The case for review of the above decision was taken up in EPCG Committee meeting held on 29.08.2018 wherein the Committee decided to defer it with the direction to call the party for PH in the next meeting. The 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 Committee deliberated upon the case and decided to remind the DoR to furnish the current status of DRI Investigation. The case is **deferred**.
30.	M/s. Gupta Electrical Industries, Bangalore 01/36/218/278 /AM-18/EPCG-I	i.0730004619 dated 22.09.2006 ii.0730005352 dated 09.07.2007	Condonation of procedural lapse of not mentioning EPCG authorization number in the third party shipping bills for fulfilment of EO and not getting the Installation Certificate from the Jurisdictional Central Excise Authority.	The Committee deliberated upon the case and decided to **reject** both the requests as the third party free shipping bills in any case are not permitted under EPCG scheme.
31.	M/s. Kirat Plastics Pvt. Ltd, Gurgaon 01/36/218/281 /AM-18/EPCG-I	0530135473 dated 31.12.2003	Permission for condonation of delay in submission of installation certificate acceptance of installation certificate from chartered engineer instead of	The Committee noted that the party has fulfilled entire EO in stipulated EO period. The Committee took into account the submission of the party that they have imported the Capital Goods vide Bill of Entry No.100948 dated 28.01.2004 and submitted request to the Jurisdictional Central Excise Authority for issuance of Installation Certificate on 10.03.2004 & subsequent letter dated 10.04.2004. They had not received any communication from the office of Central Excise in this regard. Therefore, they obtained the Installation Certificate from a Chartered

			central excise.	Engineer and as per installation certificate issued by Chartered Engineer the capital goods have been imported vide bill of entry dated 28.01.2004 and the date of installation is 22.03.2004. 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. acceptance of installation certificate issued by Chartered Engineer instead of Central Excise Authority, subject to intimation to Jurisdictional Customs Authority. b. condonation of delay in submission of installation certificate, subject to payment of Rs.5000/- as composition fee against the authorisation. RA shall also verify and satisfy itself that the party had actually approached the Jurisdictional Central Excise Authority for issuance of Installation Certificate on 10.03.2004 and 10.04.2004. **This has the approval of DG.**
32.	M/s. Pundrik Textile Mills Pvt., Ltd Ludhiana 01/37/218/44/ AM-17/EPCG-II	3030001750 dated 26.05.2006	Counting of alternate product for fulfilment of export obligation/ Extension of EOP.	The Committee observed that the case is being placed for the third time before the EPCG Committee. The case was first placed in EPCG Committee meeting held on 04.10.2018 wherein the Committee noted that the issue of allowing alternate product for fulfilment of EO may be examined by the RA as per policy. The case was again taken up in EPCG Committee meeting held on 18.04.2018 and it was decided to call for comments from DoR. The Committee deliberated upon the case and decided to **defer** it with the direction to call detailed report from RA for further examination.
33.	M/s. Shankar Embroidery, Ludhiana 01/37/218/301 /AM-18/EPCG-II	3030014485 dated 05.08.2015	Regularisation of shifting of capital goods.	The Committee noted that the party approached the DGFT for regularisation of shifting of capital goods only after detection of the case by Customs, Ludhiana. The Committee deliberated upon the case and decided to **defer** it with the direction to call for a detailed report from RA on the status of the case by Customs, Ludhiana.
34.	M/s. Shri Jagannath Steels & Power Ltd., Keonjhar 01/37/218/166 /AM-18/EPCG-II	2330001011 dated 05.06.2014	Condonation of delay in submission of installation certificate.	The Committee noted that the case is being placed for the third time before the EPCG Committee Meeting. Earlier it came up in the meeting on 18.04.2018 it was decided to defer the case for seeking comments from DoR. The case was again taken up in its meeting held on 12.07.2018 and deferred again as the report from DoR was not received.

				The Committee noted that the capital goods were imported in 2014 and installed in 2017. The party has stated that the capital goods imported were not independent machinery. The company was required to purchase certain other indigenous and imported machines to be able to install the capital goods imported under the subject license. However, due to recession in the steel & plant industry, the loan applications of the company for financing of the purchase of capital goods were not accepted by various banks/financial institutions. Further, due to sudden change of Govt. policy in the matter of extension/ renewal of lease of mines policy regarding renewal / issuance of lease of mines, the lease of the company remained suspended for about one year resulting in non-installation of the capital goods. Further, the company had approached the concerned RA, for extension of time for installation of the capital goods but the request of the company was declined. The Committee noted that the DRI has also initiated an enquiry against the party. DoR, vide letter dated 02.01.2018 forwarded a letter of DRI, Delhi which mentions that the request of the importer seeking condonation of delay in installation after more than 3 years of import of the goods and after initiation of investigations by the DRI does not merit consideration at this juncture. The Committee, deliberated upon the case and decided to defer the case for seeking comments from DoR. The Committee deliberated upon the case and decided that there was no need to wait for the report from DoR as there is no merit in the justification of the party in installing the machinery after a gap of three years. Therefore, the Committee decided to **reject** the case.
35.	M/s. Vedika Exports (Tea) Ltd, Kolkata 01/37/218/17/ AM-19/EPCG-II	0230010467 dated 17.07.2015	Request for discharge of export obligation.	The Committee observed that the case is being placed for the second time before the EPCG Committee. The case was first taken up in its meeting held on 29.08.2018 and was deferred for seeking comments of DoR. The Committee noted that the EPCG Authorisation holder has only manufactured and supplied the Tea Bags to the third party. The party has shown the entire realized value of Rs. 60280752/- of the third party exporter in ANF-5B. But in terms of para 5.10 (d)(v) of HBP 2015-20 [i.e., Proceeds realised through normal banking channel from third party exporter's account to the authorization holder's account on account of such exports only shall be counted towards discharge of export obligation.], the realization is Rs. 4473077/-. The Committee deliberated upon the case and decided

				that there was no need to wait for the report from DoR as the party has failed to meet the requirement of para 5.10 (d)(v) of HBP 2015-20. Therefore, the Committee decided to **reject** the case.
36.	M/s. Galaxy Offset (India) Pvt Ltd, New Delhi 01/36/218/69/ AM-19/EPCG-I	0530164577 dated 19.03.2015	Request for regularization of shifting of capital goods imported under EPCG scheme-	The Committee observed that the case was first placed in its meeting held on 29.08.2018 and was deferred for calling a report from RA. The Committee took into account submission of the party that the capital goods have been imported and installed at rented factory premises No. A-42, Naraina Industrial Area, Phase-II, New Delhi- 110028 on 27.04.2015. Due to lack of space, they were not utilizing its full capacity and, therefore, it was decided to shift the machine at a specious factory premises. To utilize its full capacity, the machine was then shifted to their own factory premises at Plat No. 185, Sector-8, Phase-II, IMT, Manesar, Gurgaon- 122050. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow shifting of capital goods from No. A-42, Naraina Industrial Area, Phase-II, New Delhi- 110028 on 27.04.2015 to Plat No. 185, Sector-8, Phase-II, IMT Manesar Gurgaon- 122050, subject to intimation to Jurisdictional Customs Authority and also subject to the condition that the name and address of the new place of installation is endorsed on the IEC and RCMC. The party shall also pay Rs. 5000/- as composition fee against the authorisation. **This has the approval of DG.**
37.	M/s. Xpress Imprint Pvt. Ltd., Chennai 01/37/218/174 /AM-17/EPCG-II	0430009011 dated 24.09.2016	Review of the decision taken in the EPCG Committee meeting held on 12.07.2018 and to consider export time other than the item allowed in the EPCG Authorization.	The request of the party was considered in the EPCG Committee meeting held on 30.01.2017 wherein the Committee noted that the party has fulfilled their entire EO during the second block period through third party exports. The request was again taken up in the EPCG Committee meeting held on 12.07.2018 and was rejected on the ground that export product manufactured by third party cannot be counted for fulfilment of EO. The Committee noted that the EPCG authorisation holder was to export packaging for tooth brushes but has only supplied the packaging to a manufacturer of the tooth brushes who in turn has exported the tooth brushes in the packaging supplied by the Authorisation holder. The Committee deliberated upon the case and decided to **reject** it as the product to be exported was packaging and not toothbrushes manufactured, packed in that packaging and exported by the third party.

38.	M/s. Sodecia India Pvt Ltd., Tamil Nadu 01/37/218/85/AM-19/EPCG-II	0430011631 dated 06.09.2012	Request for delay in submission of installation certificate	The Committee took into account the submission of the party that the delay in installation of capital goods was due to delay in construction of the sheds to accommodate these capital goods. The Committee noted that the Capital Goods have been imported vide Bill of Entry No.8058542 dated 27-09-2012 and as per Central Excise Certificate dated 05-11-2014, the installation of capital goods has been done on 10-09-2014 which is beyond the stipulated period of 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 composition fee of Rs.5000/- to concerned RA against subject authorisation. **This has the approval of DG.**
39.	M/s. Vedanta Limited, Gurugram 01/37/218/264/AM-19/EPCG-II		Request for import of (i) Cold Ramming Paste and (ii) BST 16 ECO: Seam Paste under EPCG scheme-regarding.	The Committee noted that the request of the party is for import of (i) cold Ramming paste and (ii). BSt 16 ECO: seam Paste under EPCG Scheme. CLA New Delhi vide its letter dated 12.07.2017 have stated that the import item seem to be consumables and hence not allowed under the EPCG Scheme. The party has submitted that the items of import are not consumables and are essential components in the electrolysis pots in the manufacture of aluminium. The Technical Authority (DHI), vide note dated 19.01.2018 has stated as following: In view of the para VI of letter dated 26/7/2017 enclosed with ANF SA, referring to PRC decision dated 4/12/2012 accepting transformer Oil as component of Transformer and stating that the carbon based Cold ramming/seam pastes are not consumables as used to bind steel collector bar with Carbon Anodes in Smelter. The Committee deliberated upon the case and decided to **defer** it for examination on file as the matter pertains to clarification of the Policy/provisions.
40.	M/s. Bharat Heavy Electricals limited, Tamil Nadu 01/36/218/130/AM-	i.0430005813 dated 15.02.2008 ii.0430006905 dated 02.12.2008 iii.0430007430 dated	Condonation of delay in installation of capital goods.	The Committee noted that the capital goods have installed and installation certificate from Central Excise Authority has been submitted to concerned RA. However, the installation has been delayed for the period from 18.9 months to 64 months in respect of six EPCG authorisations which is beyond 18 months stipulated in the policy. The party has submitted that the imports, installation, certification from jurisdictional

	19/EPCG-I	15.06.2009 iv.0430008855 dated 13.08.2010 v.0430010589 dated 07.12.2011 vi.0430011146 dated 27.04.2012		Central Excise Authority of Capital Goods were completed sequentially. 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 payment of composition fee of Rs. 5000/- to concerned RA against subject/each authorisation. **This has the approval of DG.**
41.	M/s Universal Offsets, New Delhi 01/37/218/103 /AM-19/EPCG-II	0530147992 dated 16.12.2008	Request for extension in EOP.	The Committee noted that the party has requested for extension in EOP. The party has forwarded a copy of SCN dated 24.09.2018, issued by Additional DGFT, New Delhi and stated that failure to fulfil the EO is because of pending decisions of SIB as their huge consignment of exports was seized by Customs, putting them into heavy losses and also jeopardised all export efforts resulted in cancellation of export orders. Further, SIB had stopped their material meant for exports stating that their consignment was of more value than it should be, without any type of verification regarding the quality of paper, the quality of box and the value of sale. The Committee deliberated upon the case and decided to **defer** it with the direction to seek comments from DoR.
42.	M/s Warah Appliances, Faridabad 01/37/218/76/ AM-16/EPCG-II	0530145623 dated 15.02.2008	Condonation of procedural lapse for not-mentioning the EPCG authorization no. & date on shipping bills.	The Committee noted that the party has filed third party shipping bills which do not mention EPCG authorisation number and name of the EPCG authorisation holder. The Committee deliberated upon the case and decided to **reject** it as the third party shipping bills cannot be considered for fulfilment of EO under EPCG Scheme.
43.	M/s Avanti Feeds Limited, Hyderabad 18/148/AM-19/P-5	i.0930003063 dated 10.04.2007 ii.0930003285 dated 22.06.2007 iii.0930007281 dated 14.07.2011 iv.0930007717 dated 30.11.2011 v.0930007929 dated 14.02.2012	Request for review of decision taken by EPCG Committee at its meeting held on 06.02.2013 on nexus between shrimp feed and shrimp processing and export-regarding.	The Committee noted that the case was first placed in its meeting held on 29.11.2018. The representative of the party presented their case before the EPCG Committee in the PH. The Committee heard the submission made by the representative of the party and decided to defer it with the direction to call the comments of RA along with a copy of the rejection letter. The Committee deliberated upon the case and decided to **defer** it with the direction to call report from RA regarding the present status of the case along with the rejection letter.

44.	M/s American Precoat Speciality 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 noted that the case was first placed in its meeting held on 12.07.2018 and it was decided to defer it for calling a verification report from DoR. The Committee deliberated upon the case and decided to await comments of DoR. DoR will be reminded to send the comments as soon as possible. The case is **deferred**.
45.	M/s Uniglobe Packaging Pvt Ltd, Mumbai 01/37/218/319 /AM-17/EPCG-II	0330018156 dated 20.11.2007	Request for waiver of EO on account of loss of machinery in fire or to consider export of their group Company M/s. Amcor Flexibles India Pvt Ltd towards fulfilment of 100% EO.	The Committee observed that the case is being placed second time before the EPCG Committee. In the meeting held on 29.11.2018, the Committee deliberated upon the case and decided to defer it to call the party for PH. The Committee noted that the party did not appear for PH and decided to **defer** the case and give one last chance to appear for PH in the meeting.
46.	M/s Uniglobe packaging Pvt Ltd., Mumbai 01/37/218/318 /AM-17/EPCG-II	i.0330020491 dated 30.06.2008 ii.0330020120 dated 28.05.2008	Request for transfer of the capital goods from Uniglobe Packaging Pvt. Ltd to their Group Company M/s. Amcor Flexibles India Pvt Ltd.	The Committee observed that the case is being placed second time before the EPCG Committee. In the meeting held on 29.11.2018, the Committee deliberated upon the case and decided to defer it to call the party for PH. The Committee noted that the party did not appear for PH and decided to **defer** the case and give one last chance to appear for PH in the meeting.
47.	M/s Canara Traders & Printers Pvt Ltd., Chennai 01/36/218/34/ AM-17/EPCG-I	0430006723 dated 15.10.2008	Request for regularization of export obligation in respect of EPCG authorization No. 0430006723 dated 15.10.2008-regarding.	The Committee observed that the case is being placed second time before the EPCG Committee. The case was first taken up in its meeting held on 29.11.2018 and it was decided to defer the case to await the report from RA, Chennai. The Committee took into account RA, Chennai's report according to which all shipping bills are shown as free shipping bills. However, the party's representative in the PH informed that only three shipping bills were free shipping bills and even without them their EO is fulfilled. The Committee deliberated upon the case and decided **defer** the case and call for a report from the RA to verify these facts.
48.	M/s Sri VenkatramSpineers Pvt Ltd., Tamil Nadu 01/37/218/329	i.3530002168dated 27.11.2006 ii.3530002325 dated 23.01.2007	Request for allow excess export made against EPCG authorization (vis	The Committee noted that the request of the party is for counting of excess exports made against EPCG authorisation No.3530003537 dated 21.11.2008 and 3530006007 dated 16.06.2015 towards fulfilment of EO against two EPCG authorisations No.3530002168 dated 27.11.2006 and 3530002325 dated 23.01.2007 where

	/AM-18/EPCG-II		3530003537 dated 21.11.2008 and 3530006007 dated 16.06.2015) towards fulfilment of EO against EPCG authorization No. 3530002168 dated 27.11.2006 and 3530002325 dated 23.01.2007- regarding.	there is shortfall. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow (i) counting of excess exports made in the EPCG authorization no. 3530003537 dated 21.11.2008 vide Shipping Bills no. 9146862 dated 22.04.2015, no. 2021503 dated 25.07.2015 and no. 8860702 dated 07.04.2015 towards fulfilment of EO in respect of EPCG authorization no. 3530002168 dated 27.11.2006; and (ii) counting of excess exports made in the EPCG authorization no. 3530006007 dated 16.06.2015 vide Shipping Bills no. 6355254 dt. 29.05.2017, no. 5401031 dated 13.04.2017, no. 6126354 dated 17.05.2017, no. 9283757 dated 29.04.2015, no. 9582754 dated 15.05.2015, no. 9832536 dated 25.05.2015, no. 1284961 dated 19.06.2015, no. 2092378 dated 29.07.2015, no. 1660515 dated 08.07.2015, no. 2868582 dated 07.09.2015, no. 3002448 dated 15.09.2015 and no. 3335726 dated 01.10.2015, towards fulfilment of EO in respect of EPCG authorization no. 3530002325 dated 23.01.2007. RA to facilitate EODC/closure of cases subject to the condition that: (i) No free shipping bills/third party exports are to be counted; (ii) There is no double counting of exports, payment of a composition fee of Rs.200/-per export document is made by the party; and (iii) The EPCG authorisations having excess exports have not been redeemed. **This has the approval of DG.**
49.	M/s Basant Metal Works, Jalandhar 01/36/218/363 /AM-18/EPCG-I	3030004767 dated 01.12.2008	Request for non-submission of documents evidencing fulfilment of export obligation.	The Committee noted that the request of the party that being a SSI unit their Specific EO may be re-fixed at 6 times of duty saved instead of 8 times on the ground that they are manufacturer exporter falling under SSI unit and registered with the District Industrial Centre, Jalandhar for manufacturing of engineering goods and their annual average was fixed 8 times of duty saved instead of 6 times as per provision contained in Para 5.2 of FTP. The Committee deliberated upon the case and decided to **defer** it with the direction for examination on file.
50.	M/s Rampal Scientific Dyers, Ludhiana 01/37/218/103	3030004818 dated 17.12.2008	Condonation of procedural lapse of not mentioning the manufactures name on	The Committee noted that the party has requested for condonation of procedural lapse of not mentioning the supporting manufacture's name on third party shipping bill. In justification the party has stated that the CA inadvertently failed to mention the name of the supporting manufacture but all other procedural

	/AM-18/EPCG-II		shipping bill.	formalities have been fulfilled. The Committee deliberated upon the case and decided to **defer** it to examine the request on file.
51.	M/s Reliance Infratel Limited., Mumbai 01/37/218/202 /AM-18/EPCG-II	i.0330019815 dated 11.04.2008 ii.0330019821 dated 16.04.2008 iii.0330019692 dated 01.04.2008 iv.0330019775 dated 08.04.2008 v.0330021083 dated 26.08.2008	Request for clarification sought by RA, Mumbai regarding redemption application of M/s. Reliance Infratel Limited for 5 EPCG authorisations.	The Committee observed that the case was first placed in its meeting held on 19.09.2014 wherein it was decided that the company should produce documentary evidence to RA that foreign exchange earned by their Group Company M/s. R Com being counted for EO fulfilment has been earned by use of capital goods imported under the EPCG Authorisations. RA, Mumbai, vide their letter dated 03.04.2017 has sought clarification in the matter and stated that the EPCG Authorisation holder, M/s. Reliance lnfratel Limited has already fulfilled 50% EO through export of alternate products by their Group Company M/s. Reliance Infrastructure Limited, as allowed in the FTP, and paid the requisite duties with interest on the remaining 50% unfulfilled EO; and that the exports shown to be made by M/s. R Com Limited, which is also a Group Company, justify that they have actually utilized the said towers to do exports of services but are not able to account for 50% fulfilment. The Committee deliberated upon the case and decided to **defer** it with the direction for further examination of reference of the RA, Mumbai on file as the reference from RA, Mumbai does not seek relaxation of the procedure but it pertains to seeking further clarification on the earlier decision of the Committee.
52.	M/s Calcom Cement India limited, Guwahati 01/36/218/362 /AM-18/EPCG-I	i.2030003797 dated 21.11.2008 ii.0230003760 dated 07.11.2008 iii.0230003875 dated 16.12.2008 iv.0230004073 dated 12.03.2009 v.0230004426 dated 25.08.2009 vi.0230004441 dated 01.09.2009 vii.0230004483 dated 23.09.2009 viii.0230004484 dated 23.09.2009 ix.0230004497 dated 30.09.2009 x.0230004498 dated 30.09.2009 xi.0230004600 dated 10.11.2009 xii.0230004842	i. Counting of specific EO in terms of provision of para 5.12 of FTP 2009-14 ii. Extension of EOP for 5 years; and iii. Acceptance of exports proceeds in INR from Nepal	The Committee deliberated upon the case and decided to **defer** it with the direction to seek further clarification from the party as to what is the import duty structure for this item in the exporting country and India; what is the usual mode of transport and what kind of packaging is used while exporting the product.

		dated 19.01.2010 xiii.0230004313 dated 08.07.2009 xiv.0230005302 dated 25.05.2010 xv.0230005303 dated 25.05.2010		
53.	M/s Bhawani Industries Private Limited 01/36/218/94/ AM-18/EPCG-I	i.3030007902 dated 22.02.2011 ii.3030008206 dated 10.05.2011 iii.3030009059 dated 12.12.2011 iv.3030010253 dated 01.11.2012	Request for allowing of 50% export of alternate products for fulfilment of EO.	The Committee noted that the request of the party is for allowing export of alternative goods for fulfilment of 50% EO in respect of EPCG authorisations issued in AM 2011 and AM2012 when there was a provision to allow fulfilment of 50% EO by export of alternate products. The Committee noted that the party has fulfilled 50% EO by export of original export products mentioned in the subject EPCG authorisations. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow endorsement of the alternate product on the EPCG Authorisation and also counting of 50% fulfilment of the EO by export of alternate product in terms of provisions of para 5.5(i) of FTP (RE:2010)/2009-14. The party shall maintain annual average export obligation in respect of alternate products also to be re-fixed by the RA and the party shall fulfil 50% EO by export of original export products mentioned in the subject EPCG authorisations. **This has the approval of DG.**
54.	M/s Repromen Offset Pringers Pvt Ltd., Bangalore 01/37/218/86/ AM-19/EPCG-II	0730008007 dated 26.05.2009	Request for condonation of delay in shifting of capital goods from other place-regarding.	The Committee took into account the submission of the party that due to business exigency they had to shift capital goods from the original address at Repromen Offset Printers Pvt Ltd., No. 17, Krishna Reddy Colony, Domlur Layout, Bangalore 560071 to Repromen Offset Printers Pvt Ltd., Plot No. 125A, Bommasandra Industrial Area, Anekal Taluk, Bangalore 560099. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** to allow shifting of capital goods from Repromen Offset Printers Pvt Ltd., No. 17, Krishna Reddy Colony, Domlur Layout, Bangalore 560071 to Repromen Offset Printers Pvt Ltd., Plot No. 125A, Bommasandra Industrial Area, Anekal Taluk, Bangalore 560099, subject to intimation to Jurisdictional Customs Authority and also subject to the condition that the name and address of the new place of installation is endorsed on the IEC and RCMC. The party shall also make payment of Rs. 5000/- as composition fee against the authorisation. **This has the approval of DG.**

55.	M/s Punjab Agri Venture Ltd, Fatehgarh Sahib (Punjab) 01/37/218/107 /AM-19/EPCG-II	i.3030003137 dated 31.08.2007 ii.3030001335 dated 22.11.2005 iii.3030001556 dated 28.02.2006	Request for accepting foreign exchange earning received through R&D activities for discharge of export obligation.	The Committee noted that the capital goods have been imported for export of Agriculture Products Processed Fruit & Vegetables while the request of the party is for accepting foreign exchange earning received through R&D activities for discharge of export obligation. The Committee deliberated upon the case and decided to **reject** it as there is no nexus between the capital goods imported and the export product.
56.	M/s Caparo India Pvt Ltd., Gurgaon 01/36/218/111 /AM-19/EPCG-I	i.0530152226 dated 26.05.2010 ii.0530149735 dated 26.08.2009	Condonation for fulfilment of short fall in EO from the exports of Group Companies over and their average EO for regularization and redemption-regarding.	The Committee deliberated upon the case and decided to **defer** to for further examination on file.
57.	M/s Nextgen Comm Technologies Pvt Ltd., Delhi 01/37/218/112 /AM-19/EPCG-II	0530160328 dated 07.02.2013	i. Extension of block wise EOP and, ii. Permission for shifting of machines to the premises of supporting manufacturer.	The Committee noted that the party has sought permission for shifting of capital goods to their supporting manufacturer but the name of their supporting manufacturer M/s. Alps Industries Ltd, Delhi Meerut Road, Village Aminagar, Bhoorbaral, Partapur, Meerut, UP, is not mentioned in the IEC and RCMC of the party. The Committee deliberated upon the case and decided to **defer** it for further examination on file.
58.	M/s Bharat Heavy Electricals, Chennai 01/36/218/153 /AM-19/EPCG-I	0430006710 dated 13.10.2008	Request for condonation of delay in installation of the capital goods imported under EPCG scheme.	The Committee noted that the PSU has fulfilled their entire EO within stipulated time. The took into account submission of the party that the reason for delay in installation beyond 36 months is that the capital goods imported are spare parts of Collecting Electrode Forming Line. The parts will be replaced only when the collecting electrode line can be taken up for preventive maintenance. As the load on the machine was continuous at that time with abundant orders, it could not be taken up for preventive maintenance. When they called the supplier for replacement of the worn-out parts with the imported ones during the planned, preventive maintenance work during the latter half of the year 2011, owing to a commercial dispute, the suppler refused to come for the installation of the imported parts. Later on, it was decided to do the installation by their own engineers and this resulted in a delay of around 7 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 10.07.2012, subject to payment of composition fee of Rs.5000/- to concerned RA against the subject authorisation. **This has the approval of DG.**
59.	M/s Bharat Heavy Electricals, Dehradun 01/36/218/154 /AM-19/EPCG-I	6130000155 dated 08.12.2009	Request for second extension of EOP for one year without payment of composition fee.	The Committee noted that the party has requested for extension in EOP without payment of composition fee in respect of Zero Duty EPCG authorisation. The party says that there was delay in the installation and commissioning of the machines due to the reluctance on the part of the supplier in deputation of their representatives, slow progress and long period of absence during the course of installation activity. Further, they have got order for supply of 3 set of turbo generator, condenser and their auxiliaries, and the supply of them is underway and is expected to be completed by end of 2018. Also, major supplies valuing approx..Rs. 70 croreare due for dispatch in the year 2018. Thus, in this regard they are requesting for extension of export obligation for a period of one year, i.e., till Dec'2018 without payment of composition fee as required under the FTP. The Committee deliberated upon the case and decided to **reject** it as the reasons put forward for waiving off the composition fee were devoid of any merit.
60.	M/s ARCVAC Forgecast Limited, Kolkata 01/36/218/97/ AM-15/EPCG-I	02300004855 dated 21.01.2010	i. Consideration of supplies without bill of exports or ii.Extension of EOP	The Committee noted that the party has requested for consideration of supplies without bill of exports or extension of EOP in respect of zero duty EPCG authorisation. The Committee deliberated upon the case and decided to **reject** it as Bill of Exports is a mandatory document for claiming benefit under Foreign Trade Policy as per clause 30 (3) of the SEZ Rules, 2006. The request for extension in EOP for fulfilment of EO cannot be accepted as the extension in EOP is allowed for two years only and the extended EOP, even if granted, also expired on 21.01.2018.

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