MINUTES OF 11th EPCG COMMITTEE MEETING HELD UNDER THE CHAIRMANSHIP OF SHRI SATYAN SHARDA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 11.00 AM ON 29.03.2019.

Following officers attended the meeting**:**

1 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 13.02.2019 were confirmed.

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

Sl. No.	**Firm's Name and Numbers**	**EPCG Authorisation No.**	**Subject**	**Decision of the EPCG Committee**
1.	M/s. Avanti Feeds Limited, Hyderabad 18/148/AM-19/P-5	i. 0930003063 dated 10.4.2007 ii. 0930003285 dated 22.06.2007 iii. 0930007281 dated 14.07.2011 iv. 0930007717 dated 30.11.2011 v. 0930007929 dated 14.2.2012	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	The party has requested for review of the decision of EPCG Committee taken in its meeting held on 06.02.2013. The Committee observed that the authorisation was issued for import of capital goods for manufacture of shrimp feed and export of Processed Shrimps. Earlier their request was placed before the EPCG Committee meeting held on 06.02.2013 and the case was rejected with the view that there was no direct nexus between the item manufactured by the capital goods, i.e., shrimp feed and the export product 'Processed Shrimps'. However, in view of the fresh representation from the party, the case was reconsidered in the meeting held on 06.03.2013 and the decision was that "*there is direct nexus between the import item and the shrimp feed being produced by the applicant. The export product is processed shrimp, which is a value added product and will also be exported by the applicant; that the Committee is of the view that EPCG Licence may also be considered in such a case with the condition that for fulfillment of Export Obligation only the value of shrimp feed should be considered and that a Policy view may be taken by DGFT.*" The case was again placed in EPCG

				Committee in its meeting held on 29.11.2018 when representative of the party presented their case. The case was deferred with the direction to call the comments of RA along with a copy of the rejection letter. RA, Hyderabad has not redeemed the cases on the ground that there is no direct nexus between capital goods and export item. The Committee decided to place this case in the next meeting for decision.
2.	M/s. Finolex Cables Ltd, Pune 01/36/218/94/AM-19/EPCG-I	i. 3130005850 dated 18.07.2011 ii.3130005827 dated 11.07.2011 iii.3130005514 dated 15.02.2011 iv.3130004049 dated 01.06.2009 v.3130003539 dated 21.10.2008 vi.3130004480 dated 07.01.2010 vii.3130003342 dated 31.07.2008 viii.3130003341 dated 31.07.2008 ix.3130004474 dated 06.01.2010 x.3130004025 dated 14.05.2009 xi.3130003538 dated 21.10.2008 xii.3130003534 dated 20.10.2008 xiii.3130003533 dated 20.10.2008 xiv.3130003536 dated 20.10.2008 xv.3130003535	Request for re-fixation of annual average export obligation in respect of 19 EPCG authorizations.	The Committee noted that the party has requested for rectifying the Annual Average Export Obligation and re-fixation of annual average fixed on the basis of exports turnover of Copper Wires and PVC sheets. The party has stated that they are not able to export Copper wires due to change in trade policies and competition in international market. They have stopped production of PVC sheet a long back due to worldwide recession. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request as reasons like increasing competition in international market and worldwide recession are very generic in nature which affect most businesses.

		dated 20.10.2008 xvi.3130003532 dated 20.10.2008 xvii.313000451 1 dated 18.01.2010 xviii.313000449 1 dated 11.01.2010 xix.3130004490 dated 11.01.2010		
3.	M/s. Gilwood Fashions Pvt Ltd, Bangalore 01/36/218/163/ AM-19/EPCG-I	0730011934 dated 13.12.2012	Condonation procedural lapse of non-mentioning of EPCG authorisation number on drawback and free shipping bills.	The Committee noted that the party has requested for condonation of procedural lapse of non-mention of EPCG authorisation number on one duty drawback shipping bill No.6340057 dated 09.03.2016 and another shipping bill No. 4012296 dated 10.02.2017, which is a 'free' shipping bill. The Committee decided to **reject** the request in respect of 'free' shipping bill No.4012296 dated 10.02.2017 as there was no merit in accepting the free shipping bill under EPCG Scheme. Regarding acceptance of duty drawback shipping bill NO.6340057 dated 09.03.2016, RA may examine the request on the basis of relevant policy provisions.
4.	M/s. Magnum Ventures Ltd, CLA New Delhi 01/36/218/105/ AM-19/EPCG-I	i.0530152751 dated 13.07.2010 ii.0530155143 dated 28.03.2011 iii.0530155486 dated 12.05.2011	Request for acceptance of installation certificate from chartered Engineer instead of Central Excise Authority.	The Committee noted that the party has stated that the excise department issued them consolidated installation certificate against the three subject EPCG Authorisations on 22.011.2013 without mentioning the installation dates on it. Further, the party states that RA has advised them to approach EPCG Committee to get the installation certificate regularized since the date of installation have been not mentioned. As per installation certificate the BOE are dated 27.08.2010, 22.06.2011, 30.05.2011, 17.06.2011 and 21.02.2012. The Committee noted that the party has now submitted the installation certificate 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 the Authorisation. Further, RA to verify that no ECA/DRI/Customs action against the party is pending. **This has the approval of DG.**
5.	M/s. N.R.U. Spinning Mills Limited, Salem 01/37/218/155/ AM-18/EPCG-II	i.3230009954 dated 07.06.2007 ii.3230009208 dated 01.03.2007	Review of decision taken in the EPCG Committee meeting held on 04.10.2017 and for waiver of payment of 50% customs duty for second extension in EOP.	The Committee observed that the request of the party for second extension in EOP had been accepted in its meeting held on 04.10.2017 in terms of para 5.11(b) of HBP 2009-14 which required payment of 50% custom duty by the EPCG authorisation holder. Thereafter, the request of the party for review of decision taken in the EPCG Committee meeting held on 04.10.2017 for waiver of payment of 50% customs duty required for second extension in EOP was rejected in its meeting held on 18.04.2018. The Committee heard the submission made by the representative of the party. The Committee deliberated upon the case and decided to maintain its earlier decision of **rejection** taken in the meeting held on 18.04.2018 as there is no merit in the request.

6.	M/s. Orange Impex, Karur 01/60/162/562/ AM19/PRC	3230020569 dated 13.06.2014	Request for allowing fulfilment of 100% EO with amended export product.	The Committee observed that the party has requested for allowing fulfilment of 100% EO with alternate export product in respect of EPCG authorisation dated 13.06.2014. The Committee deliberated upon the case and decided to **reject** it as there is no provision in policy for allowing 100% EO with alternate product in respect of EPCG authorisations issued after 18.04.2013.
7.	M/s. Pundrik Textiles Mills Pvt Ltd. Ludhiana 01/37/218/44/A M-17/EPCG-II	3030001750 dated 26.05.2006	Counting of alternate product for fulfilment of export obligation.	The Committee noted that the party has requested for regularization of exports of alternate export product, i.e., readymade garments, instead of original export product, i.e., Cotton Yarn. The case was first placed in EPCG Committee meeting held on 04.10.2017 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. In its meeting held on 03.01.2019 the case was deferred with the direction to call detailed report from RA for further examination. The Committee deliberated upon the case and decided to remind the DoR about expediting the comments. The case is **deferred.**
8.	M/s. Shital Fibres Limited, Jalandhar 01/37/218/21/A M-19/EPCG-II	3030004524 dated 11.09.2008	Request for addition of Blankets alongwith Non woven fabric/ carpets having ITC HS Code 55.057878 main export product-regarding.	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 preceding three years shows exports of Blankets as well as Bed Spreads. The Committee observed that the case was first taken up in its meeting held on 29.08.2018 and it was decided to defer it with the direction that RA may clarify what is the constraint in accepting firm’s

				request. In response RA, Ludhiana, vide letter dated 01.11.2018, stated that though the nexus of the Capital Goods imported and Export item Blankets has been confirmed by Chartered Engineer but as the validity of the Authorization and its EO period had expired, the RA was not in a position to amend the same and the case was referred to EPCG Committee for its approval. The case was again taken up in its meeting held on 03.01.2019 and it was noted that RA, Ludhiana has submitted a report that: i. The firm had obtained the EPCG Authorization with export product 'Non-woven fabrics/carpets'. ii. After completion of the export obligation, they filed the documents for redemption wherein it was found that they have made the export of "Blankets" instead of "Non-woven fabrics/carpets. iii. As the party was required to get the addition of item "Blankets" before making exports but they did not do so and they were informed of it. iv. In reply, they stated that they had missed to mention the item "Blankets" in the application. However, the CAC submitted by them in their reply showed exports of blankets made during 2004-08 as they were leading exporters of blankets, and the same was submitted for fixation of average export obligation at the time of filing application for EPCG authorization and subsequent issuance. To substantiate their point, the party also enclosed a Chartered Engineer certificate stating that blankets can be made from the machinery imported under EPCG

				Authorisation. v. Chartered Accountant Certificate for preceding three years exports for blankets along with audited balance sheets and returns for the period 2004-08 is showing manufacturing stock and sale of the product "Blankets and Bed Spreads" for the above period (the export figures match in the earlier and now submitted CAC). vi. The party has applied for relaxation to accept the export of "Blankets" instead of Non-woven fabrics/carpets (mentioned in the authorization as export product) towards discharge of specific export obligation. 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 Blankets as the export product on the EPCG Authorisation and regularisation of export of 'blankets' for fulfilment of export obligation in respect of EPCG Authorisation No. 3030004524 dated 11.09.2008, subject to the condition that Chartered Engineer Certificate showing nexus between the capital goods and the Blankets is submitted to RA and the shipping bills are not free shipping bills. **This has the approval of DG.**
9.	M/s. Manjeet Cotton (P) Ltd, Aurangabad 18/21/AM-18/P-5	i.3130006753 dated 24.07.2012 ii.3130007439 dated 03.07.2013 iii.3130005969 dated 13.09.2011	Request for consider the "Raw Cotton" as the Agricultural Product.	The Committee observed that the export product in respect of subject EPCG authorisations is Raw Cotton which is related to agriculture. The party has requested that they are exempted from maintenance of Average EO in terms of para 5.13 of HBP of FTP 2015-20 as their end product is Raw Cotton which is an Agricultural Product and is a primary stage of process of production of Cotton and the form of product is also not changed. The Committee took into account

				submission of the party that Raw Cotton cannot be consumed/used directly. Most spinning mills/composite textile/ integrated textile mills only buy this raw cotton. The only process involved in their factory is to remove impurities, separation of seed and compressing the cotton to bale form for easy transportation as this cotton is voluminous products. The Committee deliberated upon the case and decided to **defer** it for further examination of the technical issue on file.
10.	M/s. Escorts Limited, Faridabad 01/36/218/108/ AM-19/EPCG-I	0530135624 dated 23.01.2004	Request for condonation of delay in submission of installation certificate.	The Committee observed that the case was deferred in its meeting held on 29.11.2018 with the direction to call from the party the reasons for obtaining the Installation Certificate after such enormous delay. The Committee took into account submission of the party vide their letter dated 20.03.2019 that the procedural lapse is caused due to leaving of the key person from the organisation resulting in misplacement of records. 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 composition fee of Rs.5000/- against the Authorisation. Further, RA to verify that no ECA/DRI/Customs action against the party is pending. **This has the approval of DG.**
11.	M/s. L&T Special Steels and Heavy Forgings Pvt. Ltd 01/36/218/03/A M-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. Allowing 100% export	The Committee observed that the earlier the matter 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 case was again taken up in its meeting held on 29.08.2018 wherein the representatives

			obligation fulfilment through Group Company. -Review of the decision taken in EPCG committee meeting held on 22.02.2017.	of the party appeared before the EPCG Committee and presented their case. The case was deferred with the direction to seek comments of DoR and the Deemed Export Division in Headquarters. The party was called for PH in the Meeting held on 13.02.2019 and 29.03.2019 but the party expressed its inability to attend the PH due to business exigency. The Committee deliberated upon the case and decided to **defer** the matter
12.	M/s. KSV Cotton Mills (P) Ltd, Tamil Nadu 01/36/218/158/ AM-18/EPCG-I	i.3230008685 dated 22.12.2006 ii.3230008997 dated 05.02.2007 iii.3230009069 dated 12.02.2007	Extension of EOP to 4 years (i.e. 2+2 years) and adjustment of Bank Guarantee enchased in respect of 03 EPCG authorizations.	The Committee observed that the case was placed in its meeting held on 29.08.2018 and was deferred as the request was not clear. The case was again placed in its meeting held on 27.09.2018 and it was decided to defer it with the direction to call the party for PH in the meeting. The representative of the party came to present their case before the EPCG Committee meeting held on 01.11.2018. The Committee heard the submission made by the representative of the party and decided to defer it with the direction to call report from RA regarding charging excess amount of Rs.13,34,153.00/- as composition fee. The Committee deliberated upon the case further and decided to **defer** it for further examination on file.
13.	M/s. Sixilex Stamping, Chennai 01/37/218/204/ AM-19/EPCG-II	i.0430002776 dated 30.06.2005 ii.0430003494 dated 04.11.2006 iii.0430003684 dated 04.05.2006	Request for condonation of procedural lapse of non-filing bill of exports.	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.
14.	M/s. Visoka Engineering Pvt Ltd, Chennai	0430006948 dated 16.12.2008	Request for regularization of shifting of capital goods.	The Committee took into account submission of the party that the capital goods imported under the subject EPCG authorisation were to be

	01/37/218/111/ AM-19/EPCG-II			installed at original address at 116, DIDCO Industrial Estate, Thirumazhisai, Chennai but were installed at L4, SIPCOT Industrial Park, Phase II, Sriperumbudur Kancheepuram due to the facts that the other capital goods are located in the Sriperumbudur Unit and these capital goods are also require to be complete production of export product. Both the addresses are mentioned in the IEC. The Committee noted that RA has given a report vide letter dated 05.12.2018, that the party has fulfilled 100% export obligation and submitted installation certificate with in time period with a different address. The party was advised to approach EPCG Committee for condonation of not getting prior permission from RA for change of installation place. The Committee deliberated upon the case and decide **to recommend to DG for** relaxation under Para 2.58 of FTP 2015-20 to grant ex-post facto approval regarding shifting of capital goods from 116, DIDCO Industrial Estate, Thirumazhisai, Chennai to L4, SIPCOT Industrial Park, Phase II, Sriperumbudur Kancheepuram, subject to verification that the 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. **This has the approval of DG.**
15.	M/s. Shri Balaji Packaging, Baddi-H.P. 01/37/218/145/ AM-19/EPCG-II	5630000153 dated 12.10.2012	Request for extension of EOP for 2 years and condonation of fulfilment of EO by Group companies.	The request of the party is for counting of exports made by group company for fulfilment of EO, stating that M/s. Balaji Packaging, Ujjain (Partnership firm between Partners Mrs Mangla Bangur and Mr Arpit Bangur) is a group company along with M/s. Tirupathi

				corrugators, Ujjain (proprietorship firm. Prop. Mrs. Mangla bangur) and M/s.Vyankatesh Corrugators Pvt Ltd, Ujjain, (Private Limited Firm. Directors Mrs. Mangla bangur and Mr Arpit Bangur). The Committee observed that as per para 9.28 of FTP 2004-09, a Group Company means two or more enterprises which, directly or indirectly, are in a position to — (i) exercise twenty-six per cent, or more of voting rights in other enterprise; or (ii) appoint more than fifty percent, of members of board of directors in the other enterprise. The Committee noted that for the purpose of the provision of Para 9.28 a group company means another company, not a partnership firm. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request. However, the party may approach concern RA in respect of their request for extension in EOP in terms of provision of Public Notice No. 35 and 36/2015-20 dated 25.10.2017 read with Public Notice no.78/2015-20 dated 11.03.2019. RA may examine the request on merit.
16.	M/s. Sundaram Textiles Ltd, Madurai 01/37/218/99/AM-19/EPCG-II	Application dated 20.08.1990 and 17.09.1990	W.A Nos. 2421 to 2425 of 2010 in the High court of Judicature at Madras in the matter of M/s. Sundaram Textiles Ltd, vs. Union of India & Others.	The Committee note that the DoR has given its comments in the case. It was decided to examine the case on file.
17.	M/s. Fortune Cotton and Agro Industries,	0730012446 dated 17.06.2013	Condonation for not mentioning the EPCG authorization	The Committee noted that the party has requested for condonation of procedural lapse of non-mentioning of EPCG authorisation number and name on the

	Bangalore 01/60/162/800/ AM-19/PRC		number and name of supporting manufacturer in the shipping bills.	third party shipping bills which are 'free' shipping bills. The Committee deliberated upon the case and decided to **reject** it as there is no merit in accepting the third party 'free' shipping bills under the EPCG Scheme.
18.	M/s. Haldex India Pvt Ltd, Nashik 01/36/218/77/A M-19/EPCG-I	i. 3130000726 dated 31.05.2004 ii. 3130000784 dated 09.08.2004	i. condonation for not mentioning of EPCG authorization number in the shipping bills and, ii. Extension of EOP for 2 years in terms of Para 5.11 of HBP.	The Committee noted that the party has requested for condonation of procedural lapse of non-mentioning of EPCG authorisation number on duty 'drawback' shipping bills due to oversight and extension in EOP. The Committee deliberated upon the case and decided that the party may approach concerned RA in respect of their request for extension in EOP in terms of provision of Public Notice No.35 and 36/2015-20 dated 25.10.2017 read with Public Notice No.78/2015-20 dated 11.03.2019. Regarding acceptance of duty drawback shipping bills, RA may examine the request on the basis of relevant policy provisions.
19.	M/s. Shevaroys Textiles Pvt Ltd, Salem 01/37/218/156/ AM-18/EPCG-II	i.3230010099 dated 26.06.2007 ii.3230010344 dated 01.08.2007 iii.3230010376 dated 06.08.2007	Review of decision of EPCG Committee taken in the meeting held on 04.10.2017 and waiver of 50% custom duty required to be paid in terms of para 5.11(b) of HBP 2004-09.	The Committee observed the request of the party for second extension in EOP has been accepted in its meeting held on 04.10.2017 in terms of para 5.11(b) of HBP 2009-14 which required payment of 50% custom duty by the EPCG authorisation holder. Thereafter, the request of the party for review of the decision taken in the EPCG Committee meeting held on 04.10.2017 for waiver of payment of 50% customs duty required for second extension in EOP. The request was rejected in its meeting held on 18.04.2018 as there is no provision for waiver of custom duty on the ground mentioned by the party. The Committee heard the submission made by the representative of the party. The Committee deliberated upon the case and decided to **maintain its earlier decision of rejection** taken in the

				meeting held on 18.04.2018 as there is no merit in the request.
20.	M/s. Gold Plus Glass Industry Limited, New Delhi 01/36/218/169/ AM-19/EPCG-I	i.0530147846 dated 28.11.2008 ii.0530147234 dated 18.09.2008 iii.0530146778 dated 30.07.2008 iv.0530148327 dated 02.02.2009 v.0530147890 dated 04.12.2008 vi.0530144915 dated 05.11.2007 vii.0530146033 dated 28.04.2008 viii.0530146048 dated 30.04.2008 ix.0530147287 dated 23.09.2008 x.0530156887 dated 08.11.2008	Request for condonation of procedural lapse for not submitting bill of export in the case of deemed 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 heard the submission made by the representative of the party in personal hearing before it. 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.
21	M/s. Toray Kusumgar Advanced Textiles Pvt. Ltd, Gujarat 01/37/218/63/AM-19/EPCG-II	i.5230024035 dated 31.03.2017 ii.5230017142 dated 18.06.2015 iii.5230017069 dated 12.06.2015 iv.5230017081 dated 15.06.2015 v.5230017087 dated 16.06.2015 vi.5230017232 dated 25.06.2015 vii.523001802	Review of the decision taken in EPCG committee meeting held on 13.02.2019-redemption in respect of 11 EPCG authorisations	The Committee observed that the request is to regularise mentioning of wrong EPCG authorisations in the Shipping Bills for counting of export obligation. The case was taken up in its meeting held on 13.02.2019 and it was decided to remand the case back to RA to examine the request as per the policy provisions. Now, the party has submitted that such cases have been considered positively in various EPCG meetings. The Committee noted that the party has submitted that the export is indeed under EPCG Scheme as the EPCG Authorisation Number is mentioned on the shipping bills; these shipping bills are not free shipping bills and the only

		7 dated 04.09.2015 viii.5230017381 dated 07.07.2015 ix.5230017378 dated 07.07.2015 x.5230017380 dated 07.07.2015		anomaly is that wrong EPCG Authorisation is mentioned on some shipping bills. 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: (i). wrong mentioning of EPCG authorisation No. 5230017141 in Shipping Bill No. 2105799 dated 15.01.2018 for counting of export obligation in respect of EPCG authorisation No.5230024035 dated 31.03.2015. (ii). wrong mentioning of EPCG authorisation No.5230017141 in Shipping Bills No.2100224 dated 10.01.2018, 2367882 dated 23.01.2018, 2514046 dated 30.01.2018, 2518105 dated 30.01.2018, 2976397 dated 20.02.2018, 3079429 dated 23.02.2018, 3440509 dated 13.03.2018, 3735062 dated 24.03.2018, 4058410 dated 07.04.2018, 4476613 dated 26.04.2018, 5076781 dated 24.05.2018, 5886745 dated 29.05.2018, 5404306 dated 07.06.2018 and 5689381 dated 20.06.2018 for counting of export obligation in respect of EPCG authorisation No.5230017142 dated 18.06.2015. (iii). wrong mentioning of EPCG authorisation No.5230017141 in Shipping Bill No.1082662 dated 23.11.2017, 1489974 dated 12.12.2017 and 4835081 dated 14.05.2018 for counting of export obligation in respect of EPCG authorisation No.5230017069 dated 12.06.2015. (iv). wrong mentioning of EPCG authorisation No.5230017141 in Shipping Bill No.9889747 dated 14.11.2017, 9906568 dated 15.11.2017, 1265677 dated 01.12.2017, 1647449 dated 19.12.2017, 1804123 dated 27.12.2017, 3291024 dated 06.03.2018 and 3609373 dated 20.03.2018 for

				counting of export obligation in respect of EPCG authorisation No.5230017081 dated 15.06.2015. (v). wrong mentioning of EPCG authorisation No.5230017141 in Shipping Bill No.1104348 dated 24.11.2017, 9934960 dated 16.11.2017 and 6028496 dated 05.07.2018 for counting of export obligation in respect of EPCG authorisation No.5230017087 dated 16.06.2015. (vi). wrong mentioning of EPCG authorisation No.5230017141 in Shipping Bill No.1644923 dated 19.12.2017 for counting of export obligation in respect of EPCG authorisation No.5230017232 dated 25.06.2015. (vii). wrong mentioning of EPCG authorisation No.5230017141 in Shipping Bill No.1740506 dated 22.12.2017 for counting of export obligation in respect of EPCG authorisation No.5230018027 dated 04.09.2015. (viii). wrong mentioning of EPCG authorisation No.5230017142 in Shipping Bill No.2511685 dated 30.01.2018 for counting of export obligation in respect of EPCG authorisation No.5230017381 dated 15.06.2015. (ix). wrong mentioning of EPCG authorisation No.5230017059 in Shipping Bill No.6398326 dated 30.05.2017 and wrong mentioning of EPCG authorisation No.5230017141 in Shipping Bill No.2511685 dated 30.01.2018 for counting of export obligation in respect of EPCG authorisation No.5230017378 dated 31.03.2015. (x). wrong mentioning of EPCG authorisation No.5230017141 in Shipping Bill No.2511685 dated

				30.01.2018 for counting of export obligation in respect of EPCG authorisation No.5230017380 dated 07.07.2015. RA to facilitate EODC/closure of case subject to the condition that: (i) Block-wise EO and overall EO has been fulfilled within the original EOP or extended EOP endorsed by the RA; (ii) No free shipping bills/third party exports are to be counted; (iii) There is no double counting of exports; (iv) None of the EPCG Authorisations under consideration has been redeemed; and (v) payment of a composition fee of Rs.200/-per shipping bill is made by the party. **This has the approval of DG.**
22	M/s. Suzuki Powertrain India Ltd, New Delhi 01/37/218/48/AM-15/EPCG-I	i.0530143838 dated 07.06.2007 ii.0530145424 dated 15.01.2008 iii.0530145423 dated 15.01.2008	Review of the decision taken in the EPCG Committee meeting held on 29.11.2018- consideration of export made by group company if the name of authorisation holder, authorisation number and date are not mentioned in Shipping bills	The Committee observed that CLA, vide letter dated 27.05.2014 has requested clarification whether Policy Circular No. 7 dated 11.07.2002 would be applicable in case of fulfillment of EO by exports made by Group Company. The Committee noted that the subject EPCG Authorisations were issued prior to 01.04.2008 when there was a provision in Para 5.4(i) of FTP 2004-09 to fulfil EO by exports of other goods manufactured or service provided by the same firm/company or group company which has the EPCG authorisation to fulfilment EO by export of alternate product. The Committee deliberated upon the case and decided to give its limited observation that the provisions of Policy Circular No.7 dated 11.07.2002 are also applicable in the case of fulfillment of EO by exports made by a Group Company. RA to see the other aspects

				of the requests made by the party to the RA as per their merits in terms of the relevant policy provisions.
23	M/s. Excel Printers Pvt. Ltd, New Delhi 01/36/218/159/ AM-19/EPCG-I	i. 0530156384 dated 01.09.2011 ii. 0530157583 dated 08.02.2012	Review of the decision of the EPCG Committee regarding extension of block-wise EO, extension of EOP for 2 years, and regularization of shifting of capital goods.	The Committee observed that the case was first placed in its meeting held on 24.01.2019 and was rejected as the party has not made any exports even after expiry of EOP and did not approach RA in stipulated time for extension in EOP. The party also did not seek prior permission from RA for shifting of capital goods imported under the EPCG Scheme. The Committee heard the submission made by the representative of the party who came for PH. The Committee took into account submission of the party that they could not fulfil EO in stipulated time due to low price of their export product and competition in the international market. Further, they found it very difficult to run the machines at Manesar as all their clients are based in Delhi. Suppliers of Raw Materials are also based in Delhi. Day-by-day they were losing clients, as they found it very difficult to make time bound delivery from Haryana to Delhi. They did not have enough time to seek prior permission from RA as there were chance to lose their clients if orders were not completed in time. Therefore, they had to shift the capital goods from Plot No. 317, Sector-7, Phase-II, IMT Manesar, Dist. Gurgaon, Haryana to A-45, NARAINA INDUSTRIAL AREA, PHASE-I, NEW DELHI which were installed on 20.02.2017 and 22.03.2017. 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 Plot No. 317, Sector-7, Phase-II, IMT Manesar, Dist. Gurgaon, Haryana to A-45, NARAINA INDUSTRIAL AREA, PHASE-I, NEW DELHI, subject to conditions that the new Unit is endorsed on the IEC and RCMC, a new installation

				certificate showing the new address is submitted to RA under intimation to Jurisdictional Customs Authority and payment of composition fees of Rs. 5000/- against each authorisation is made. Further, in respect of their request for extension in EOP, the party may approach concern RA in terms of provision of Public Notice No. 35 and 36/2015-20 dated 25.10.2017 read with Public Notice no.78/2015-20 dated 11.03.2019. RA may examine that request on merit. **This has the approval of DG.**
24	M/s. Innovative Textiles Ltd, Gurugram 01/36/218/313/ AM-18/EPCG-I	i. 0530147956 dated 11.12.2008 ii.0530148355 dated 04.02.2009	Condonation of wrong mention of EPCG authorisation number in shipping bills for redemption	The Committee noted that the party has requested for the following: i. Counting of exports made in 12 shipping bills during the period from 29.11.2010 to 23.03.2011 for fulfilment of EO in respect of EPCG authorisation No. 0530147956 dated 11.12.2008. ii. Counting of exports made in 17 shipping bills 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. The Committee heard the submission made by the representative of the party who came for PH. The Committee observed that out of 12 shipping bills submitted for fulfilment of EO in respect of EPCG authorisation No. 0530147956 dated 11.12.2008, 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. Similarly, out of 17 shipping bills submitted for fulfilment of EO in respect of EPCG authorisation No.0530148355 dated 04.02.2009 one shipping bill

				No.384 dated 22.11.2010 has been used for redemption of EPCG authorisation No.0530147124 dated 09.09.2008. In rest of the 16 shipping bills other EPCG authorisation no/date has been mentioned for which the party has intended to be counted for fulfilment of EO in respect of EPCG authorisation No.-0530148355 dated 04.02.2009, as per the following details:

Sl	Shipping Bill no./date	EPCG authorisation No./date
1	3494950 dated 15.03.2018	0530164377 dated 17.02.2015
2	3885042 dated 30.03.2018	0530164609 dated 23.03.2015
3	4090093 dated 09.04.2018	0530164609 dated 23.03.2015
4	4568696 dated 01.05.2018	0530164936 dated 18.05.2015
5	5157978 dated 28.05.2018	0530164610 dated 23.03.2015
6	5239899 dated 31.05.2018	0530164610 dated 23.03.2015
7	5260636 dated 31.05.2018	0530164610 dated 23.03.2015
8	5323759 dated 04.06.2018	0530164610 dated 23.03.2015
9	5335034 dated 04.06.2018	0530165202 dated 22.06.2015
10	5415362 dated 07.06.2018	0530165202 dated 22.06.2015
11	5473623 dated 11.06.2018	0530165202 dated 22.06.2015
12	6059317 dated 06.07.2018	0530166683 dated 05.01.2016
13	6335448 dated 19.07.2018	0530164377 dated 17.02.2015
14	6540053 dated 30.07.2018	0530165138 dated 12.06.2015
15	7780719 dated 24.09.2018	0530164377 dated 17.02.2015
16	7805548 dated 25.09.2018	0530166683 dated 05.01.2016

				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 Nos.0530164377 dated 17.02.2015 on shipping bill No.3494950 dated 15.03.2018, EPCG authorisation No.0530164609 dated 23.03.2015 on shipping bills No.3885042 dated 30.03.2018, EPCG authorisation No.0530164609 dated 23.03.2015 on shipping Bill No.4090093 dated 09.04.2018, EPCG authorisation no.0530164936 dated 18.05.2015 on shipping bill No.4568696 dated 01.05.2018, EPCG authorisation no.0530164610 dated 23.03.2015, on shipping bill No.5157978 dated 28.05.2018, EPCG authorisation no.0530164610 dated 23.03.2015 on shipping bill No.5239899 dated 31.05.2018, EPCG authorisation No.0530164610 dated 23.03.2015 on shipping bill No.5260636 dated 31.05.2018, EPCG authorisation No.0530164610 dated 23.03.2015 on shipping bills No.5323759 dated 04.06.2018, EPCG authorisation No.0530165202 dated 22.06.2015 on shipping bills No.5335034 dated 04.06.2018, EPCG authorisation No.0530165202 dated 22.06.2015 on shipping bill No.5415362 dated 07.06.2018, EPCG authorisation No.0530165202 dated 22.06.2015 on shipping bills No.5473623 dated 11.06.2018, EPCG authorisation No.0530166683 dated 05.01.2016 on shipping bill No.6059317 dated 06.07.2018, EPCG authorisation No.0530164377 dated 17.02.2015 on shipping Bill No.6335448 dated 19.07.2018, EPCG authorisation No.0530165138 dated 12.06.2015 on shipping bills No. 6540053 dated 30.07.2018, EPCG authorisation no.0530164377 dated 17.02.2015 on shipping bills No.7780719 dated 24.09.2018 and EPCG authorisation No.0530166683

				dated 05.01.2016 on shipping bill No.7805548 dated 25.09.2018 instead of EPCG Authorisation No.0530148355 dated 04.02.2009. RA to facilitate EODC/closure of case subject to the condition that: (i) Block-wise EO and overall EO has been fulfilled within the original EOP or extended EOP endorsed by the RA; (ii) No free shipping bills/third party exports are to be counted; (iii) There is no double counting of exports; (iv) None of the EPCG Authorisations under consideration has been redeemed; and (v) payment of a composition fee of Rs.200/-per shipping bill is made by the party. However, the Committee decided to **reject the request** 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. **This has the approval of DG.**
25.	M/s. Vedanta Limited , Mumbai 01/37/218/92/AM-19/EPCG-II	i.0530137991 dated 03.02.2005 ii.0530140782 dated 30.03.2006 iii.0530147543 dated 21.10.2008	Request for condonation in delay in submission of installation of capital goods beyond 18 months	The Committee noted that the party has fulfilled entire EO in respect of subject EPCG authorisations within stipulated time. The 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 bill of entry dated 21.06.2005, 24.04.2006 and 31.12.2008 and have

				been installed on 09.11.2009, 10.01.2008 and 01.01.2014 respectively. 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. **This has the approval of DG.**
26.	M/s. Honda Motorcycle and Scooter India Pvt Ltd. 01/36/218/76/AM-17/EPCG-I	i. 0530165422 dated 17.07.2015 ii. 0530166698 dated 07.01.2016	i. Permission for scrapping of machines ii. Waiver from submission of installation certificate of Capital Goods.	The Committee noted that the matter was considered in the EPCG Committee Meeting held on 29.08.2018. The decision of the Committee is reproduced below: "The Committee observed that while unpacking the capital goods imported under EPCG authorisation No.0530165422 dated 17.07.2015 one machine was found damaged condition beyond repairs and during the transit the Capital goods imported against authorisation No.0530166698 dated 07.01.2016 were damaged due to fire and as per survey report these machines are beyond repair. The party has claimed insurance against the damaged goods and has requested for permission to scrap the same. The party has submitted that they will fulfill EO within the EOP against the damaged machines of both the authorizations. The Committee considered the request for waiver in submission of installation certificate and decided to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow the same subject to the party obtaining verification report from Jurisdictional Custom Authority and necessary evidence of the capital goods having been damaged beyond repair, to RA." The Committee further noted that now the party has stated that they have sent letter to customs and CGST/Central Excise for inspection of damage

				machines imported under subject EPCG authorizations. Despite the follow-ups they are unable to get the inspection done till date. They have received reply letters from Ahmedabad customs and CGST/Central Excise in this regards wherein both department are asking to get it done from other department. 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 further subject to payment of Rs. 5000/- against the Authorisation. **This has the approval of DG.**
27.	Ms/. Fiat India Automobile private Limited 01/36/218/251/ AM-19/EPCG-I	3130002701 dated 13.09.2007	Request for consideration of Shipping Bill against another EPCG authorization number.	The Committee noted that the party has fulfilled 99.26% of EO after clubbing and took into account the submission of the party that due to procedural lapse they have done excess export inadvertently and requested for allowing them to consider this export against EPCG authorisation No.3130002701 dated 13.02.2016. 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.3130009217 in shipping bill No.8326310 dated

				17.10.2018, No.8332722 dated 18.10.2018 and 8507551 dated 26.10.2018 instead of instead of EPCG Authorisation No.3130002701 dated 13.09.2007. RA to facilitate EODC/closure of case subject to the condition that: (i) Block-wise EO and overall EO has been fulfilled within the original EOP or extended EOP endorsed by the RA; (ii) No free shipping bills/third party exports are to be counted; (iii) There is no double counting of exports; (iv) None of the EPCG Authorisations under consideration has already been redeemed; and (v) payment of a composition fee of Rs.200/-per shipping bill is made by the party. **This has the approval of DG.**
28.	M/s. Shankar Embroidery, Ludhiana 01/37/218/301/AM-18/EPCG-II	3030014485 dated 05.08.2015	Regularization of shifting of capital goods	The Committee noted that the party has requested for regularization of shifting of capital goods imported under EPCG scheme. The party has sought regularisation of shifting of capital goods from Shop No. 51-B, 52-B, & 53-B, Caliber Plaza, A.C. Market, Ludhiana, Punjab-141008 to B-II/1371, Arya Mohall, Arya School Road, Ludhiana, Punjab- 141008. The party also submitted that the new address is mentioned in IEC and RCMC. The Committee observed that the case was first placed in its meeting held on 20.02.2018 and it was decided to call for verification report from DoR. The case was again taken up in its meeting held on 03.01.2019 and it was decided to defer it with the direction to call for a detailed report from RA on the status of the case by Customs, Ludhiana. Subsequently, RA, Ludhiana vide letter dated 01.03.2019 has submitted following report:

				The party has submitted the photocopy of the Challans No. 1540 dated 02.02.2018, for Rs. 250000/-, No. 525 dated 10.07.2017 for Rs. 403306/- and No. 1363 dated 09.12.2017 for Rs. 45140/- informing that they have paid Custom Duty plus interest and penalty amount to the Customs. They have applied for regularization of their case regarding change of address to the EPCG Committee at DGFT, New Delhi. 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 Shop No. 51-B, 52-B, & 53-B, Caliber Plaza, A.C. Market, Ludhiana, Punjab-141008 to B-II/1371, Arya Mohall, Arya School Road, Ludhiana, Punjab- 141008., subject to intimation to Jurisdictional Customs Authority and payment of composition fees 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. **This has the approval of DG.**
29.	M/s. Rayon Textile India Pvt Ltd, Anjad, MP 01/37/218/81/AM-19/EPCG-II	i.1130001697 dated 11.02.2010 ii.1130001784 dated 14.05.2010 iii.1130001651 dated 18.12.2009	Request for allowing same and similar products	The request of the party is for allowing export of same and similar product in respect of EPCG authorisaitons obtained for export of Cotton Yarn with ITCHS Code 52050000. The party has stated that they have set up textile unit for manufacturing of yarn from cotton under EPCG Scheme and requested for allowing export of cotton and cotton waste under the head same and similar products. The Committee deliberated upon the case and decided to **defer** it with the direction to call a report from RA.
30.	M/s. Liberty Shoes Ltd, Karnal 01/36/218/03/AM-19/EPCG-I	i.3330000583 dated 21.07.2006 ii.3330000638 dated 16.10.2006 iii.3330000652 dated	Review of the decision taken in EPCG Committee meeting held on 27.09.2018 regarding waiver of shortfall in	The Committee deliberated upon the case and decided to **defer** it on the request of the party due to non-availability of their representative conversant with the matter.

		30.10.2006 iv.3330000701 dated 22.01.2007 v.3330000840 dated 11.09.2007 vi.3330001190 dated 25.11.2008 vii.333000157 9 dated 04.02.2010	maintenance of annual average EO.	
31.	M/s. Repro Knowledgecast Limited, Mumbai 01/37/218/165/ AM-19/EPCG-II	i.0330035084 dated 15.02.2013 ii.0330033783 dated 25.09.2012	Regularization of excess duty paid amount	The Committee noted that in the case of the party, the authorisation was utilised for import of goods in excess of duty saved amount by more than 10% by customs authority as per para 5.16 of HBP of FTP 2015-20. They have fulfilled the export obligation and submitted the documents for redemption to the RA and the request is to allow regularisation of late payment of additional fee to cover excess imports. The Committee took into account the deficiency letter raised by RA, advising the party to approach EPCG committee for condonation of delay in submission to the request to the RA. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20** for condonation of procedural lapse of delay in payment of fee for excess duty saved amount as envisaged in Para 5.16(a) of HBP. **This has the approval of DG.**
32.	M/s. Thermosol Glass Pvt Ltd 01/37/218/129/ AM-19/EPCG-II	i.0830004636 dated 19.01.2012 ii.0830004541 dated 30.11.2011 iii.0830004980 dated 25.07.2012	Request for review of the decision of the EPCG Committee regarding block wise EO extension and extension in EOP.	The Committee observed that the case was first placed in its meeting held on 13.02.2019 and rejected as the party has not fulfilled any EO in the stipulated EOP and also not submitted the installation certificate to the concerned RA. The Committee heard the submission made by the representative of the party.

				The Committee noted that the power to grant extension in time for fulfilment of block wise EOP and installation of capital goods in respect of EPCG authorizations has been delegated to concerned RAs vide Public Notice No. 35,36 & 37/2015-20 dated 25.10.2017 read with Public Notice No.78/2015-20 dated 11.03.2019 The Committee deliberated upon the case and decided **to remand the case to RA**. RA to examine the request in on merit in terms of provisions of Public Notice No. 35, 36 & 37/2015-20 dated 25.10.2017 read with Public Notice No.78/2015-20 dated 11.03.2019.
33.	M/s. Calcom Cement India Limited, Guwahati 01/36/218/362/ AM-18/EPCG-I	i.0230003797 dated 21.11.2008 ii.0230003760 dated 07.11.2008 iii.0230003875 dated 16.12.2008 iv.0230004073 dated 12.03.2009 v.0230004313 dated 08.07.2009 vi.0230004426 dated 25.08.2009 vii.230004441 dated 01.09.2009 viii.023000448 3 dated 23.09.2009 ix.0230004484 dated 23.09.2009 x.0230004497 dated 30.09.2009 xi.0230004498 dated 30.09.2009	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 and Bhutan.	The Committee decided that the request of the party for accepting the realisation of exports proceeds from Nepal in INR instead of FEE may be examined on the file first.

		xii.0230004600 dated 10.11.2009 xiii.0230004842 dated 19.01.2010 xiv.0230005302 dated 25.05.2010 xv.0230005303 dated 25.05.2010		

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.