MINUTES OF 9th EPCG COMMITTEE MEETING HELD UNDER THE CHAIRMANSHIP OF SHRI SATYAN SHARDA, ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE AT 11.00 AM ON 24.01.2019.

Following officers attended the meeting**:**

1. Shri S.K.Bhatnagar, Deputy Industrial Adviser, Ministry of Steel
2. Vaibhav Bhatnagar, OSD, Department of Revenue
3. Shri Rajbir Sharma, Joint Director General of Foreign Trade, DGFT
4. Shri Randheep Thakur, Deputy Director General of Foreign Trade, DGFT

II. Minutes of the last Meeting held on 03.01.2019 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 Committee
1.	M/s. Gencor Pacific Auto Engineering Pvt Ltd, 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 noted that the request of the party is for change in name in EPCG authorisation from M/s. GJ Engineering, Chennai to M/s. Gencor Pacific Auto Engineering Pvt Ltd, Chennai. The representative of the Party appeared for PH and explained the case. The party has stated that the licensee firm was amalgamated with M/s. Gencor pacific Auto Engineering Pvt. Ltd., Chennai and the entire relevant document towards fulfilment of export obligation against supplies made to an EOU by them were submitted to RA for issuance of EODC. The party has requested for condonation of not intimating the change of their business including the change of name (i.e., amalgamation of business of M/s. GJ Engineering with M/s. Gencor Pacific Auto Engineering Pvt. Ltd.). The Committee decided that **RA may consider** transfer of EPCG authorization from GJ Engineering,

				Chennai to Gencor Pacific Auto Engineering Pvt Ltd, Chennai, to fulfil export obligation in respect of the EPCG authorisations by Gencor Pacific Auto Engineering Pvt Ltd, subject to condition that: (a) The average Export Obligation of GJ Engineering, Chennai in respect of subject EPCG authorisation in addition to annual average export obligation of transferee company shall be maintained by the transferee company. (b) The transferee company, however, shall furnish fresh BG/LUT to the Customs authorities and also submit amended IEC and RCMC incorporating the name and address of transferee company in IEC / RCMC to RA. (c) In case the transferee company has exported same and similar products, it will maintain average EO in addition to the average EO under the subject EPCG Authorisations.
2.	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 for the third 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 earlier did not appear for PH its meeting held on 03.01.2019 and, therefore, it was decided to defer the case and give one last chance to appear for PH in the meeting. The case was **deferred** again as the party informed that their Counsel who was to appear in the matter is scheduled to appear before the Bombay High Court on 24.01.2019.

				The party is being last opportunity of PH.
3.	M/s. Uniglobe Packaging Pvt Ltd, Mumbai 01/37/218/319/AM-17/EPCG-II	0330018156 dated 20.11.2007	Waiver of EO on account of loss of machinery imported under EPCG Scheme and to consider exports made by Group Company towards 100% fulfilment of EO.	The Committee observed that the case is being placed third 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 its meeting held on 03.01.2019 and, therefore, it was decided to defer the case and give one last chance to appear for PH in the meeting. The case was **deferred** again as the party informed that their Counsel who was to appear in the matter is scheduled to appear before the Bombay High Court on 24.01.2019. The party is being last opportunity of PH.
4.	M/s. Campus Activewear Pvt Ltd, New Delhi 01/36/218/26/AM-19/EPCG-I	0530165198 dated 22.06.2015	Request for transfer of EPCG authorization issued to M/s. Nikhil International in name of M/s. Campus Activewear Pvt Ltd.	The Committee noted that the request of the party is for transfer of EPCG authorisation from Nikhil International, to M/s Campus Activewear Pvt Ltd. (CAPL The Committee observed that the case was deferred in its meeting held on 29.08.2018 with the direction to further examine on file by asking the party as to whether CAPL, before acquiring ownership of Nikhil International, the EPCG authorisation holder, had informed about this development to the RA and concerned central excise authority or not, and if not, the reasons thereof. The Committee noted that the party has submitted proof of their informing about the transfer of the capital goods to the concerned RA and Central Excise Authority. The representative of the party

				presented their case in a PH before the Committee. The Committee took into account submission of the party that they are a Private limited company that primarily carries out assembly of the parts of footwear and then markets/distributes the final footwear product and that they had entered into a Business Succession Agreement dated 22nd March 2017 with M/s Nikhil International (NI), the EPCG authorisation holder, for acquiring NI's business including all assets and liabilities on a slump sale basis for a lump sum consideration. The responsibility for making and filing all the necessary applications for the transfer of license and registrations required for running of the business vests with the CAPL. NI was to provide necessary assistance to the company in obtaining the requisite approvals. Since the capital goods imported against the subject EPCG authorisation had been acquired by the CAPL, the company intended to get the authorisation of NI endorsed in its name to meet the export obligations of NI. The Committee decided that **RA may consider** transfer of EPCG authorization from NI to CAPL, to fulfil export obligation in respect of the EPCG authorisations by CAPL, subject to condition that: (a) The average Export Obligation of M/s. Campus Activewear Pvt Ltd in respect of subject EPCG authorisation in addition to annual average export obligation of transferee company shall be maintained by the transferee

				company. (b) The transferee company, however, shall furnish fresh BG/LUT to the Customs authorities and also submit amended IEC and RCMC incorporating the name and address of transferee company in IEC / RCMC to RA. (c) In case the transferee company has exported same and similar products, it will maintain average EO in addition to the average EO under the subject EPCG Authorisations.
5.	M/s. Uttam Galva Metallics Limited, Mumbai 01/37/218/396/AM-17/EPCG-II	i.0330020112 dated 27.05.2008 ii.0330020729 dated 17.07.2008 iii.0330020884 dated 05.08.2008 iv.0330021117 dated 27.08.2008 v.0330023245 dated 01.07.2009 vi.0330023720 dated 02.09.2009 vii.0330024243 dated 09.11.2009	Extension in EOP in respect of EPCG authorizations	The Committee noted that the party has requested for extension in EOP in respect of the subject EPCG authorisations. The party has referred to the minutes of the EPCG Committee meeting held on 27.09.2018 accepting their request for regularising their group company exports and stated that in their application for allowing group company exports they had also requested for extension in EOP which was inadvertently ignored in the EPCG Committee meeting held on 27.09.2018. The party has undertaken to fulfil the first 50% EO of original product(s) by itself. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** extension of EOP for 2 years on payment of composition fees equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter for each year of extension sought in terms of provisions contained in Para 5.11of HBP 2004-09, as the party could not apply to RA within the prescribed time period.

				This shall be subject to payment of composition fee of Rs. 5000/- per authorisation and the condition that the party fulfils the first 50% EO of original product(s) by itself as it has claimed so in its representation. **This has the approval of DG.**
6.	M/s. S. Viswanathan (Printers & Publishers) Pvt Ltd, Chennai 01/37/218/182/AM-17/EPCG-II	0430011985 dated 17.12.2012	Request for condonation of procedural lapse of non-mentioning authorization number and date on Shipping Bills.	The Committee noted that the party has requested for condonation of procedural lapse of non-mentioning of the EPCG authorization number and date on shipping bills in respect of the EPCG authorization. The Committee observed that the request was deferred in its meeting held on 27.09.2018 with the direction to call report from the RA on the above pending request and also the report on the other facts pertaining to the Court Order. RA, Chennai in report dated 08.01.2019 has stated that the party has submitted the documents and requested for EODC with the free shipping bills. RA had already informed the party vide letter dated 06.09.2018, stating that the free shipping bills cannot be considered for EO fulfilment and have advised to regularize the case by payment of duty+ interest to the customs & produce challan & original customs letter. The Committee deliberated upon the case and decided to **reject** it as there was no merit in accepting the free shipping bills under EPCG Scheme.
7.	M/s. Mauria Udyog limited, Faridabad 01/36/218/95/AM-95/EPCG-I	0530149266 dated 29.06.2009	Waiver from submission of installation certificate.	The Committee noted that the party submitted that it had imported two generator sets under EPCG authorisation to meet export obligation by exporting LPG Cylinders; Generator sets were

				brought into the factory premises and installed but could not be made operational for want of NOC from Pollution Control Board; said imported Generator sets are still lying unutilized in the factory premises and have become scrap; however, the party succeeded in manufacturing of LPG Cylinders by using electricity supplied by the Govt. and existing generator Sets and fulfilled the export obligations by exporting LPG Cylinders vide three Shipping Bills all dated 18.02.2015 having value of USD 2,02,666.26, with endorsement of EPCG Authorization Number and BRCs are received from the concerned Bank; since, the aforesaid situation did not arise on account of any fault on the part of Authorization holder, the applicability of Force Majeure hold valid. Therefore, the party has requested for waiver of submission of installation certificate and submitted a certificate from an independent Chartered Accountant that the capital goods were brought and kept in the factory premises during the period of fulfillment of export obligation. Relaxation is also requested for non use of the capital goods in export obligation since the imported Generator Sets were to be used as a standby mode. The Committee observed that the case was deferred in its meeting held on 27.09.2018 with the direction for calling report from RA. As per RA report dated 27.12.2018 the party has not submitted installation certification. The Committee deliberated upon the case and decided to **reject** the request as there is no merit in waiver of the condition of not installing the capital good. The party may regularise the

				case by payment of duty plus interest as per the policy provisions.
8.	M/s. Tex Bond Nonwovens, Puducherry 01/37/218/88/AM-19/EPCG-II	0430012699 dated 08.07.2013	Request to consider exports under Post Export EPCG Scheme.	The Committee deliberated upon the case and decided to **defer** it as the representative of the party could not attend the PH.
9.	M/s. Karnasree Hightek Ecowood, Bangalore 01/36/218/141/AM-19/EPCG-I	0730010120 dated 05.11.2011	Request for waiver of export obligation	The Committee noted that the party has requested for waiver of export obligation as they could not fulfil EO due to reasons like delayed commencement of the production, high cost of bank loan and cancellation of export orders. The party states that they are a manufacturer of artificial wood products. They conducted their operations in KIADB (Karnataka Industrial Areas Development Board) land allotted by the state government. During the initial days of the authorization period, KIADB failed to convey the proper developments and facilities that were required for the industry. This led to delay in the installation of the capital goods by 9 months. Further, the party states that due to delayed commencement of the production, the bank loans raised by the bank have increased. Also, the exports/ deemed exports orders in hand got diluted/ cancelled. The Committee deliberated upon the case and decided to **reject** the request for waiver of EO as the reasons cited by the party have no merit.
10.	M/s. Ladhar Paper Mills, Ludhiana 01/36/218/268/AM-18/EPCG-I	3030002682 dated 26.04.2007	Request for second extension in EOP for regularisation	The Committee noted that the party has fulfilled 84.12% EO and remaining 15.88% EO within two months of expiry of first two year’s extension in EOP. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58**

				of **FTP 2015-20** to **allow** second extension in EOP beyond 2 years with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities before endorsement of extension is made on EPCG authorization by RA concerned in terms of provisions contained in Para 5.11 of HBP 2004-09, subject to payment of composition fee of Rs. 5000/- against the authorisation. **This has the approval of DG.**
11.	M/s. IE Auto Industrial Enterprise Pvt. Ltd, New Delhi 01/36/218/140/AM-19/EPCG-I	0530151835 dated 19.04.2010	Request for acceptance of installation certificate from Chartered Engineer instead of Central Excise Authority.	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 the Authorisation. **This has the approval of DG.**

12.	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	i. Extension of block-wise EO, extension of EOP for 2 Years, and ii. Regularization of shifting of capital goods.	The Committee noted that 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 deliberated upon the case and decided to **reject** as there is no valid reason given by the party to consider their request.
13.	M/s. Aadil Cunial Components India Pvt Ltd, Chennai 01/36/218/152/AM-19/EPCG-I	0430007059 dated 20.01.2009	Request for condonation of non-mention of EPCG authorization number on shipping documents	The Committee noted that the party has requested for acceptance of third party shipping bills on which EPCG authorisation number and EPCG authorisation holder's name is not mentioned. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request of the party.
14.	M/s. M.O.C. Dies and Moulds, Chennai 01/36/218/155/AM-19/EPCG-I	0430006867 dated 20.11.2008	Request for second extension of EOP for one year and addition of export products.	The Committee noted that the party has equested for second extension in EOP and addition of export product for fulfilment of remaining EO. The Committee noted that the party has stated that they have been granted two years E.O. Extension and have completed 15 % of E.O. Further, they have made an agreement for Third Party Exports. The party has also requested for allowing manufacturing of additional product, i.e., VALVE PARTS PRODUCT stating that this product also can be manufactured from the imported Capital Goods. The original export products are Moulds, Dies, Press Tools, Jigs and fixtures. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58**

				of **FTP 2015-20** to **allow** **s**econd extension in EOP beyond 2 years with a condition that 50% of duty payable in proportion to the unfulfilled EO is paid by the authorization holder to custom authorities before endorsement of extension is made on EPCG authorization by RA concerned in terms of provisions contained in Para 5.11of HBP2004-09, subject to payment of composition fee of Rs.5000/- against the authorisation. The party may approach concerned RA for addition of export product along with the nexus certificate. RA may examine the request as per the nexus certificate. **This has the approval of DG.**
15.	M/s Sanchita Frozen Foods Pvt. Ltd, Mumbai 01/37/218/133/AM-19/EPCG-II	0330035690 dated 08.05.2013	Request for condonation of delay in payment of excess duty saved amount in respect of EPCG authorization.	The Committee took into account the deficiency letter dated 18.09.2018 raised by RA, Mumbai that in terms of Para 5.16(a) of HBP, the party was obliged to furnish additional fee to cover excess import effected, in terms of duly saved amount, to the RA, within one month of excess imports taking place. RA advised the party to submit the additional fee and approach EPCG committee for condonation of delay in submission to this office. As per Para 5.16(a) of HBP, if authorization issued has been utilized for import of goods in excess of duty saved amount indicated on the authorization by not more than10%, the authorization shall be deemed to have been enhanced by that proportion. Customs shall automatically allow clearance of such goods without endorsement by RA concerned. The authorization holder shall furnish additional fee to cover excess imports effected, in terms of

				duty saved amount, to RA concerned, within one month of excess imports taking place. Export obligation shall automatically stand enhanced proportionately. 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.**
16.	M/s. The Tata Power Company Limited, Bangalore 01/37/218/125/AM-19/EPCG-II	0730013397 dated 09.05.2014	Request for extension of block-wise EOP	The Committee took into account submission of the party that inadvertently they could not approach concerned RA for extension in block wise EOP within stipulated time and have already paid composition fee to RA. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP2015-20 to allow** extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on the duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP2009-14, subject to payment of composition fee of Rs.5000/- against the authorisation. **This has the approval of DG.**
17.	M/s. Ingemetal Solar India Pvt Ltd, Mumbai 01/36/218/302/AM-17/EPCG-I	0330033185 dated 16.07.2012	Request for acceptance of installation certificate issued by Chartered Engineer instead of	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.

			Central Excise Authority.	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 composition fee Rs. 5000/- against each Authorisation. Further, RA to verify that no ECA/DRI/Customs action against the party is pending. **This has the approval of DG.**
18.	M/s. D-Dya Creations, Ludhiana 01/36/218/162/AM-19/EPCG-I	3030012103 dated 20.02.2014	Request for extension of block-wise EOP.	The Committee took into account submission of the party that inadvertently they could not approach concerned RA for extension in block wise EOP within stipulated time and have already paid composition fee to RA. The Committee deliberated upon the case and decided to **recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** extension of block-wise EOP, as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on the duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para

				5.8.3 of HBP2009-14, subject to payment of composition fee of Rs.5000/- against the authorisation. **This has the approval of DG.**
19.	M/s. Pace Printers Pvt Ltd, Mumbai 01/37/218/128/AM-19/EPCG-II	0330014284 dated 08.12.2006	Request for extension of EOP for 2 years	The Committee noted that the EOP has already been extended for two years, i.e, for 9 & 10 years and further two years, i.e., for 11 & 12 years (upto 07.12.2018). The party says that they have not been able to complete their export obligation and have completed only 50% EO in terms of US$. The party has submitted that this was due to the fire accident where a major fire broke out in the adjacent factory which engulfed and destroyed their unit. Now, they will be receiving confirmed orders in the month of December, 2018 and January, 2019 in new season comprising from February to November, 2019. The Committee deliberated upon the case and noted that EOP extension has already been granted up to the 12th year and still 50% of the EO remains fulfilled. The Committee decided to **reject** it as it did not find merit in the grounds given by the party for further extension.
20.	M/s. Vadinar Power Company Ltd, Mumbai 01/37/218/190/AM-17/EPCG-II	i.0330004228 dated 01.09.2003 ii.0330004230 dated 01.09.2003	Request for delay in installation of capital goods	The Committee noted that the party has requested for condonation of delay in installation of capital goods in respect of EPCG Authorisations against which it has fulfilled the EO in the first block of EOP. The Committee took into account submission of the party that inadvertently they could not mention the installation date in the installation certificate and, therefore, they had to obtain revised installation certificate from Central Excise Authority. The Committee deliberated upon the

				case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** condonation of delay in installation of capital goods, subject to payment of composition fee of Rs. 5000/- to concerned RA against each authorisation and to the condition that no ECA/DRI/Customs action has been initiated against the subject EPCG authorisations. **This has the approval of DG.**
21.	M/s. Chicago Blower (India) Pvt Ltd., Ahmedabad 01/36/218/171/AM-19/EPCG-I	0830005156 dated 22.11.2012	Request for extension of block-wise EO and extension of EOP.	The Committee noted that the party has requested for block wise extension in EOP and extension in EOP in respect of EPCG Authorization. The Committee also took into account submission of the party that they have fulfilled 74% EO but could not complete block wise EO due to adverse market conditions. The Party is seeking extension of EOP for one year on enhancement in EO imposed to the extent of 10% of total EO. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow:** a) extension of block-wise EOP as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-12. b) extension of EOP for one year on enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para

				5.11 of HBP 2009-12, as the party could not apply to RA within the prescribed time period. This shall subject to payment of composition fee of Rs. 5000/- against authorisation. Further, RA to verify that no ECA/DRI/Customs action is pending against the EPCG authorisation. **This has the approval of DG.**
22.	M/s. Emami Limited, Kolkata 01/36/218/179/AM-19/EPCG-I	i.0230006979 dated 10.08.2011 ii.0230007496 dated 30.12.2011	Request for condonation of delay in installation of capital goods.	The Committee noted that the capital goods imported vide bill of entry dated 16.09.2011 were installed on 08.05.2013. The Committee took into account submission of the party that they could not complete installation of capital goods in stipulated time due to lack of technically qualified manpower and unfavourable technical environment. 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 each authorisation and to the condition that no DRI/Customs enquiry/ECA action is being conducted against the subject EPCG authorisations. **This has the approval of DG.**
23.	M/s. Fiat India Automobiles Private Limited, Pune 01/36/218/189/AM-11/EPCG-I	22 EPCG authorizations issued during AM-08 to AM-09	Refund of composition fee deposited towards block extension in respect of EPCG authorization.	The Committee noted that the party has requested for refund of composition fee paid by them along with request for bock wise extension in EOP. The Committee noted that while the request for block wise extension in EOP was under examination, the party had obtained permission for clubbing

				of 22 EPCG authorisations into two authorisations and, therefore, had applied for refund of composition fee paid for block wise extension in EOP. The Committee also noted that the RA, Pune in its report dated 24.01.2019 has stated that the party has not fulfilled block wise EO in the revised EOP for first block after clubbing of EPCG authorisations. The Committee deliberated upon the case and decided to **reject** it as the composition fee paid for extension in EOP is the processing fee and thus cannot be returned.
24.	M/s. Katco Food & Research Laboratory 01/36/218/149/AM-19/EPCG-I	i.3030006165 dated 07.01.2010 ii.3030006272 dated 08.02.2010 iii.3030006717 dated 19.05.2010 iv.3030006389 dated 04.03.2010 v.3030006312 dated 18.02.2010 vi.3030006939 dated 02.07.2010	Request for block wise extension in EOP and extension in EOP.	The Committee noted that the party has not fulfilled any EO even after three years of expiry of EOP against EPCG Authorisations issued in 2010. The extended EOP of Zero Duty EPCG authorisations, if granted, would also have expired by May, 2018. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request.
25.	M/s. SGD Pharma India Ltd, Hyderabad 01/37/218/136/AM-19/EPCG-II	0930008002 dated 08.03.2012 0930007872 dated 25.01.2012 0930007824 daetd 10.01.2014 0930008989 dated 24.01.2013	Request for extension of block-wise EO and extension of EOP.	The Committee took into account submission of the party that due to procedural lapse they could not approach concerned RA for extension in EOP 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:** a) extension of block-wise EOP as the

		0930009056 dated 12.02.2013		party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-12**.** b) extension of EOP for one year on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11of HBP 2009-12, as the party could not apply to RA within the prescribed time period. This shall subject to payment of composition fee of Rs. 5000/- against each authorisation. Further, RA to verify that no ECA/DRI/Customs action is pending against the EPCG authorisation. **This has the approval of DG.**
26.	M/s. R.M. Control (P) Ltd., New Delhi 01/37/218/47/AM-17/EPCG-II	0530142117 dated 13.10.2006	Request for second extension of EOP.	The Committee noted that the Authorisation had original Export Obligation Period of 8 years and the EO period has also been extended to 12 years maximum allowed by the FTP. The party has again sought extension in EOP saying that they could not fulfil the EO to some extent as they had inadvertently supplied the goods to the other EPCG Authorisation holder. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the claim of the party.

27.	M/s. The Tata Power Company Limited, Bangalore 01/37/218/124/AM-19/EPCG-II	i.0730012794 dated 18.10.2013 ii.0730013397 dated 09.05.2014 iii.0730015634 dated 05.07.2016	Prior intimation regarding proposed transfer of its Strategic Engineering Division as a going concern by way of slump sale to Tata Advance Systems Ltd.	The Committee noted that the party has only notified its intent to transfer its Strategic Engineering Division as a going concern by way of slump sale to Tata Advance Systems Ltd. It was, therefore, decided that at this stage there is **no action** on the part of the EPCG Committee.
28.	M/s. Angel Apparels, Ludhiana 01/36/218/166/AM-19/EPCG-I	3030009748 dated 19.06.2012	Request for extension of block-wise EOP.	The Committee noted that the EOP of the subject EPCG authorisation is valid till 19.06.2020. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow** extension of block-wise EOP as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para5.8.3of HBP2009-12**.** This shall subject to payment of composition fee of Rs. 5000/- against the authorisation. Further, RA to verify that no ECA/DRI/Customs action is pending against the EPCG authorisation. **This has the approval of DG.**
29.	M/s. Osaw Agro Inds. Pvt Ltd., Ambala Cantt 01/37/218/201/AM-18/EPCG-II	i.3330002257 dated 10.02.2012 ii.3330002401 dated 09.07.2012 iii.3330002667 dated 12.07.2012 iv.33300023	Request for closure/surrender of EPCG authorizations.	The Committee deliberated upon the case and decided to **defer** it for further examination on file.

		53 dated 05.06.2012 v.3330002345 dated 28.05.2012 vi.3330002627 dated 01.06.2012 vii.3330002351 dated 01.06.2012		
30.	M/s. Sun Pharmaceuticals Industries Ltd., Mumbai 01/37/218/135/AM-19/EPCG-II	i.0330031825 dated 09.02.2012 ii.0330035901 dated 23.05.2013	Acceptance of installation certificate issued by Chartered Engineer, Condonation of procedural lapse and acceptance of enhancement fees for redemption of EO.	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 further 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 took into account the deficiency letter dated 31.07.2018 raised by RA, Mumbai that in terms of Para 5.16(a) of HBP, the party was obliged to furnish additional fee to cover excess import effected, in terms of duly saved amount, to the RA, within one month of excess imports taking place. RA advised the party to submit the additional fee and approach EPCG committee for condonation of delay in submission to this office.

				The Committee decided **to recommend to DG for relaxation under Para 2.58 of <u>FTP 2015-20</u>** to: (a) allow acceptance of installation certificate from Chartered Engineer, subject to intimation to the Jurisdictional Customs Authority and subject to payment of composition fee of Rs. 5000/- against each Authorisation. Further, RA to verify that no ECA/DRI/Customs is pending. (b) 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.**
31.	M/s. Hindustan Apparels industries Ltd., Mumbai 01/36/218/244/AM-19/EPCG-I	i.0330039990 dated 17.10.2014 ii.0330039991 dated 17.10.2014 iii.0330040422 dated 10.12.2014 iv.0330040528 dated 22.12.2014	Request for re-fixation of average export obligation on the basis of same and similar products.	The Committee noted that the request of the Party is for re-fixation of the average EO on the ground that whereas they have manufactured and exported shorts & boxers from the capital machinery imported, the Authorisation was issued taking into consideration total exports of readymade garments manufactured in Mumbai & Hyderabad unit of company. According to the party, Readymade Garment is a very broad term and covers hundreds of items whereas the product manufactured in Hyderabad unit is mainly bottom wear like shorts & boxers. The Committee noted that earlier the request of the party was rejected stating that the average was fixed on the basis of readymade garments and they have exported boxer/shorts which are also readymade garments which come in the category of same and similar products. The Committee noted that as per RA's

				report dated 06.04.2016 the party has requested to re-fix the average export obligation with export item description boxer/ shorts which is same and similar with Readymade garments as allowed in the authorization as per the CEC submitted at the time of authorization application. Hence, party has been informed that AEP cannot be re-fixed as the export items shorts/ boxers are readymade garments and the nexus is established for all readymade garments as per CEC in Appendix 32 A. The Committee deliberated upon the case and decided to maintain its stand of **rejection.**
32.	M/s. JHS Svendgaard Laboratories Limited, Sirmour, H.P. 01/36/218/383/AM-14/EPCG-I	0530153750 dated 19.10.2010	Request for block wise extension in EOP.	The Committee noted that the party has requested for block wise extension in EOP and extension in EOP. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow:** a) extension of block-wise EOP as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-12**.** b) extension of EOP for one year on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para

				5.11of HBP 2009-12, as the party could not apply to RA within the prescribed time period. This shall subject to payment of composition fee of Rs. 5000/- against the authorisation. Further, RA to verify that no ECA/DRI/Customs action is pending against the EPCG authorisation. **This has the approval of DG.**
33.	M/s. Mangal Murti Fabrics Pvt Ltd, Ahmedabad 01/36/218/176/AM-19/EPCG-I	0830002812 dated 24.02.2009	Request for extension of block-wise EOP and extension in EOP.	The Committee noted that the request is for extension of block-wise EOP and extension in EOP, beyond the original 8 years EO up to 23.02.2017. The Committee took into account submission of the party that they could not fulfil EO due to unavoidable circumstances. Now, they have export order in hand and are hopeful to fulfil EO in the extended EOP. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow:** a) extension of block-wise EOP as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-12. b) extension of EOP for one year on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms

				of provisions contained in Para 5.11 of HBP 2009-12, as the party could not apply to RA within the prescribed time period. This shall subject to payment of composition fee of Rs. 5000/- against the authorisation. Further, RA to verify that no ECA/DRI/Customs action is pending against the EPCG authorisation. **This has the approval of DG.**
34.	M/s. Metaforge Engineering India Pvt Ltd., Nashik 01/36/218/168/AM-19/EPCG-I	i.3130001372 dated 17.10.2005 ii.3130001436 dated 05.12.2005 iii.3130001883 dated 03.08.2006 iv.3130001884 dated 03.08.2006	Request for extension of EOP	The Committee noted that the party has requested for extension of EOP in respect of 4 EPCG Authorisations and stated that they have made all the exports under Drawback after the expiry of EOP. In this regard, the party further states that due to Customs EDI systems constraint, they could not put EPCG License No. at the time of filing shipping bills for customs assessments. They are requesting to extend the EOP for a further period of 04 years to regularise the above-mentioned exports made after the expiry of original EOP. The Committee deliberated upon the case and decided to **reject** it as there is no merit in the request to consider shipping bills without endorsement of EPCG Authorisations.
35.	M/s. Miraj Multicolour Pvt Ltd., Jaipur 01/36/218/158/AM-19/EPCG-I	1330002864 dated 30.12.2010	Request for block wise extension of EOP, extension in EOP.	The Committee took into account submission of the party that they could not fulfil EO due to slump in the international market. Now, they are expecting some export orders and are hopeful to fulfil EO in the extended EOP. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of FTP 2015-20 to allow:**

				a) extension of block-wise EOP as the party could not apply to RA within the prescribed time period. This shall be subject to payment of 2% composition fee on duty saved amount in proportion to the shortfall at the end of first block in terms of the provisions of Para 5.8.3 of HBP 2009-12**.** b) extension of EOP for one year on payment of composition fee equal to 2% of proportionate duty saved amount on unfulfilled EO or an enhancement in EO imposed to the extent of 10% of total EO at the choice of exporter, for each year of extension sought in terms of provisions contained in Para 5.11of HBP 2009-12, as the party could not apply to RA within the prescribed time period. This shall subject to payment of composition fee of Rs. 5000/- against the authorisation. Further, RA to verify that no ECA/DRI/Customs action is pending against the EPCG authorisation. **This has the approval of DG.**
36.	M/s. S.S.D. Oil Mills Company Limited, Chennai 01/37/218/303/AM-18/EPCG-II	0430000746 dated 12.09.2002	Reckoning of alternate products for fulfilment of EO.	The Committee noted that the Petitioner company vide letter dated 26.08.2016 had requested for consideration of export of alternate products for fulfillment of the Export Obligation under EPCG Authorization No.0430000746 dated 12.09.2002. The Committee observed that the case is being taken up for the second time in the meeting. Earlier, on the direction of the High Court Order dated 06.01.2017 in a WP, the EPCG Committee in its meeting held on 29.03.2017 had considered the case of the party and rejected it as there was

				no provision for allowing export of alternate product at the time of issuance of the Authorisation. Further, the ban imposed vide Notification No. 85 (RE:2007)/2004-09 dated 17.03.2008 was partial and some categories of vegetable oils were allowed for export subject to certain conditions. The Petitioner had option of obtaining extension in EOP and amended policy provision of EO fulfillment by export of alternate products came into being w.e.f. 28.01.2004 and which is not retrospectively applicable. Now, the Hon'ble High Court in its order dated 24.10.2018 has ordered that DGFT has to consider the matter once again afresh after giving an opportunity of hearing to the Petitioner. In compliance of the Order dated 24.10.2018 of Hon'ble High Court, the Petitioner was requested to appear before the Committee for Personal Hearing. The Petitioner vide email dated 24.01.2019 intimated his inability to attend the Hearing and request for appearing in the next meeting. The Committee deliberated upon the case and decided to **defer** it and call the Party to appear before the Committee in a personal hearing along with the written submissions supported by the documentary evidence to substantiate its claims as per paras 8 and 9 of the Order dated 24.10.2018.
37.	M/s. Surya Roshni Limited New Delhi 01/37/218/46/AM	i.0530151135 dated 02.02.2010 ii.0530151136 dated	Counting of exports made by alternate products.	The representative of the party appeared for the PH and presented his case. The Committee deliberated upon the

	-17/EPCG-II	02.02.2010		case and decided to **defer** it the DoR had not given its comments. DoR was urged by the Committee to expedite its comments.
38.	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 deliberated upon the case and **deferred** it for examination on file.
39.	M/s. MRF Limited, Chennai 01/36/218/161/AM-19/EPCG-I	i.0430014013 dated 09.09.2014 ii.0430014112 dated 14.10.2014	Request for approval for sending of imported machinery parts for servicing and return to their supplier M/s. VMIEPE Holland, The Netherlands-Machinery cleared under EPCG scheme.	The Committee took into account the submission of the party that they have imported VMI make tyre building machines under the EPCG scheme from their suppliers M/s VMIEPE Holland, The Netherlands, during the period of Sep'14 and Dec'14 in multiple lots and due to continuous usage of these tyre machines, the condition of tyre building drums of the imported machines have been deteriorated, and also the accuracies and tolerances of these drums are beyond the acceptance limit. Thus, they are unable to see the tyre building drums and manufacture the specific tyres sizes. Further, there is not enough infrastructure for servicing of these drums in India, and thus they are left with no option but to send these drums to their overseas supplier. The Committee deliberated upon the case and decided **to recommend to DG for relaxation under Para 2.58 of <u>FTP 2015-20</u>** to allow re-export of the equipment to M/s VMIEPE Holland, The Netherlands, subject to the condition that no foreign exchange payment will be made by M/s. MRF

				Limited, Chennai 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.**
40.	M/s. Swarnagiri Wire insulations Pvt Ltd., Bangalore 01/37/218/326/AM-18/EPCG-II	0730004845 dated 10.11.2006	Request for condonation of non-issuance of Bills of Exports in respect of exports made to SEZ units towards fulfilment of EO	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.

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.