Minutes of the Policy Relaxation Committee Meeting held under the Chairmanship of Shri Pravir Kumar, DGFT on 09/06/2015

Meeting No. 04/AM16 held on 09/06/2015 and 10/06/2015 at 11:00.

List of officers present in the meeting is given below:

1.	Shri D. K. Singh	Addl. DGFT(Not attended on 09/06/2015)
2.	Shri L.B. Singhal	Addl. DGFT
3.	Shri KC. Rout	Addl. DGFT
4.	Shri Jaikant Singh	Addl. DGFT
5.	Shri Darshan Singh	Jt. DGFT
6.	Shri J.M. Gupta	Jt. DGFT
7.	Shri S.K.Samal	Jt. DGFT
8.	Shri Jay Karan Singh	Jt. DGFT
9.	Shri S.K. Mohapatra	Dy. DGFT
10.	Smt. N.R.Choudhury	FTDO

The decisions taken on the individual cases are as under:-

Case No.1.M/s. Bhageria Dye Chem. Ltd., Mumbai
F.No. 01/60/162/659/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP extension of Advance Authorization No. 0310428985 dt. 09.05.2007 for regularization purpose.

Decision:

The Committee observed that the Advance Authorization had been issued in the year 2007 and PRC considers extension of EOP upto 48 months. The Committee, therefore, did not accede to the request. The applicant is hereby directed to get their case regularized in terms of Para 4.49 of HBP 2015-2020.

(**Action: RA Mumbai-** If the party fails to get the case regularized in terms of Para 4.49 of HBP (2015-2020) within a month from the date of communication of this decision, RA shall take action against the applicant under the provision of FT (D&R) Act. 1992 and submit an Action Taken Report).

Case No.2.M/s. Videocon Industries Ltd., Mumbai
F.No. 01/60/162/09/AM16/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP extension against the following 4 Advance Authorisation for regularisation of exports made beyond prescribed period of export:

1. 0310616992 dated 21.02.2011
2. 0310616990 dated 21.02.2011
3. 0310673372 dated 29.12.2011
4. 0310619429 dated 04.03.2011

<u>Decision:</u>

The Committee decided the following:

I. **Export obligation period against each Authorisation be extended upto 48 months from the date of issue of Authorisation. Accordingly, exports made against each Authorisation within 48 months will be accounted, for regularisation of exports, as under:**

   A. **Upto 28.02.2015 in Advance Authorization No. 0310616992 dated 21.02.2011.**
   B. **Upto 28.02.2015 in Advance Authorisation No 0310616990 dated 21.02.2011.**
   C. **Upto 31.12.2015 in Advance Authorization No. 0310673372 dated 29.12.2011.**
   D. **Upto 31.03.2015 in Advance Authorisation No 0310619429 dated 04.03.2011.**

ii. **The extension is subject to payment of composition fee @ 0.5% of FOB value of exports made after 36 months but upto 42 months and @ 0.5% per month of FOB value of exports made after 42 months and up to 48 months.**

iii. **The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.**

iv. **Shortfall, if any, shall be regularized in terms of Para 4.49 of HBP (2015-2020).**

(Action: RA, Mumbai / applicant)

Case No.3.M/s. Videocon Industries Ltd., Mumbai
F.No. 01/60/162/11/AM16/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP extension against Advance Authorization No.0310481936 dated 08.08.2008 for regularization of exports made beyond prescribed period of export.
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<u>Decision:</u>

The Committee noted that the applicant has fulfilled more than 50% export obligation within its initial obligation period and balance exports outside the stipulated obligation period. Hence, the Committee decided the following:

I. **Export obligation period be extended upto 30.09.2011 for regularisation of exports made beyond expiry of initial obligation period but within 42 months from the date of issue of the Authorisation.**

II. **This is subject to a payment of composition fee @ 0.5% of unfulfilled FOB value of export made outside the EOP i.e. after 36 months.**

III. **The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.**

(Action: RA, Mumbai / applicant)

Case No.4 M/s. Videocon Industries Ltd., Mumbai
F.No. 01/60/162/12/AM16/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP extension against Advance Authorization No.0310123439 dated 07.02.2002 for regularization of exports made beyond prescribed period of export.

Decision:

The Committee noted that the applicant should have approached RA for second EOP as per prevalent procedure of Policy 2002-2007 and 2004-2009 or as per general extension granted by PC-80 dt. 13.4.2009. But, since the applicant has approached PRC after completing export obligation within 36 months from the date of issue of the Authorisation, the Committee decided the following:

I. **Export obligation period be extended upto 30.9.2004 for regularisation of exports made after expiry of initial obligation period but within 36 months.**
II. **This is subject to a payment of composition fee @ 0.5% on unfulfilled FOB value of export made outside the EOP i.e. after 24 months.**
III. **The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.**

(Action: RA, Mumbai / applicant)

Case No.5 M/s Everest Kanto Cylinder Ltd., Mumbai
F.No. 01/60/162/740/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP extension of Advance License no. 0310649722 dated 23.08.2011 for regularization purpose.
Decision:

The Committee decided the following:

I. **Export obligation period be extended upto 28.02.2015 for regularisation of exports made after expiry of initial obligation period but within 42 months.**
II. **This is subject to payment of a composition fee @ 0.5% of unfulfilled FOB value of export made outside the EOP.**
III. **The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.**

(Action: RA, Mumbai / applicant)

Case No.6 M/s Everest Kanto Cylinder Ltd., Mumbai
F.No. 01/60/162/726/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP extension of Advance License no. 0310645386 dt. 29.07.11 for regularization purpose.

Decision:

The Committee decided the following:

I. **Export obligation period be extended upto 31.01.2015 for regularisation of exports made after expiry of initial obligation period but within 42 months.**
II. **This is subject to payment of a composition fee @ 0.5% of unfulfilled FOB value of export made outside the EOP.**
III. **The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.**

(Action: RA, Mumbai / applicant)

Case No.7 M/s Ajanta Pharma Limited., Mumbai
F.No. 01/60/162/701/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for revalidation of DEPB no. 0310631163 dt.13.05.2011.

Decision:

The Committee noted that the applicant could not utilize the DEPB on account of non- transmission of DEPB to the Custom's server within its validity. The committee, on the basis of the technical report received from EDI section, decided to revalidate the aforesaid DEPB for 3 months from the date of endorsement. The applicant is directed to get the endorsement from RA within one month from the date of uploading of PRC minutes.

(Action: RA, Mumbai/ Applicant)

Case No.8 M/s. Sri Vasavi Industries Ltd. Kolkata
F.No. 01/60/162/847/AM14/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for reconsideration of clubbing of 2 DFIAs Nos. 0210113153 dt. 3.6.08 and 0210119333 dt. 5.11.08 for regularization /closure purpose.

Decision:

Deferred for comments of NC.

Case No.9 M/s High Technology Plastic (India) Pvt. Ltd., Pune
F.No. 01/60/162/470/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for Clubbing/ counting of the imports made under two Advance Authorizations (No 3110027012 dated 30.10.2006 & No 3110026900 dated 16.10.2006) for one export product.

Decision:

The Committee noted that the applicant has requested for clubbing of two advance authorizations where Authorisations were obtained for export of identical export products having same raw material under two different

Authorizations for one export product. The committee agreed to the request subject to the following condition:-

I. **RA should ensure that imported inputs are fully accounted for in the export product exported against two Authorisations.**
II. **Eligibility of inputs shall be calculated based upon the input output norms provided for the resultant product as declared in both the authorizations.**
III. **Excess import, if any, shall be subject to payment of duty + interest.**
IV. **No further imports and export will be allowed against the Authorisations. This is allowed for regularization only.**
V. **This is subject to the condition that the applicant has not availed duty drawback on any item permitted in the two Authorisations.**

(Action: RA, Pune/ Applicant)

Case No.10 M/s Calyx Chemicals and Pharmaceuticals Limited, Mumbai.
F.No. 01/60/162/606/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for clubbing of 3 Advance Authorizations for closure purpose:

1) 0310591104 dated. 06.09.2010
2) 0310591516 dated. 08.09.2010
3) 0310707575 dated. 04.09.2012

Decision:

Deferred.

Case No.11 M/s. Johnson Mathey Chemical Pvt. Ltd., Raigad Maharashtra
F.No. 01/60/162/487/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for clubbing of following 2 Advance Authorization for regularization.

1. 0310597396 dated. 18.10.2010.
2. 0310694514 dated. 14.05.2012

Decision:

The committee noted that the request can be considered by RA in terms of Para 4.38 of HBP, 2015-2020 as amended vide Public Notice no. 16 dt. 4.6.2015 read with Public Notice no. 20 dt. 9.6.2015. Therefore, it was decided to remand the case to RA concerned for consideration.

(Action: RA Mumbai/ Applicant)

Case No.12 M/s. BSL LTD., Bhilwara
F.No. 01/60/162/551/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for clubbing of 2 DFIAs 1310026837 dated 04/09/2008 and 1310045988 dated 30/01/2014 for regularization.

<u>Decision:</u>

Under DFIA scheme, authorizations or items imported are freely transferable after fulfilment of stipulated export obligation. Hence clubbing facility is not allowed under this scheme. Therefore, the Committee did not accede to the request. The applicant is hereby directed to get their case regularized in terms of Para 4.49 of HBP 2015-2020.

(Action: RA, Jaipur- If the party fails to get the case regularized in terms of Para4.49 of HBP within a month from the date of communication of this decision, RA shall take action against the applicant under the provision of FT (D&R) Act. 1992 and submit an Action Taken Report).

Case No.13 M/s Coral Laboratories Ltd., Mumbai
F.No. 01/60/162/532/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for waiver from submission of destruction certificate for closure of Advance Authorization No. 0310437952 dt. 31.07.2007 issued under PC-9 condition.

<u>Decision:</u>

The Committee noted the request of the applicant and decided to waive PC-18 conditions and further decided that shortfall in fulfilment of stipulated export obligation against above referred Authorization may be regularized subject to the following condition:

The applicant shall submit to RA proof of payment of Duty + Interest on unaccounted imported goods and Composition fee of Rs. 2000/- (Rupees two thousand only).

(Action: RA Mumbai)

Case No.14 M/s. Bulk Liquid Solutions (P) Ltd. Bangalore
F.No. 01/60/162/658/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for acceptance of shipping bills made under **surrendered** Authorization towards fulfillment of export obligation against Advance Authorization No. 0710052985 dated 21/08/2007 for regularization purpose.

<u>Decision:</u>

The Committee observed that applicant has fulfilled export obligation in subject Authorization by mentioning the details of surrendered Advance Authorization no. 07100052691 dt. 2.8.2007. The Committee, therefore, decided as under :

I. **Exports effected mentioning reference of surrendered Advance Authorization shall be accounted, on payment of Rs. 200 per S/bill, towards discharge of export obligation against Advance Authorization No. 0710052985 dated 21/08/2007 for regularization purposes**.

II. **Exports made after generation of File No, under which Advance Authorization No. 0710052985 dated 21/08/2007 is issued, shall only be taken in to account.**

(Action: RA, Bangalore)

Case No.15 M/s. Cords Cable Industries Ltd. New Delhi
F.No. 01/60/162/395/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Condonation of error in raw material declaration in the S/bill no. 32874337 dt. 19.4.2011 due to oversight against Advance Authorization no. 0510287167 dt. 29.3.2011.
Decision:

Deferred for seeking details of consumption of imported inputs in the resultant product duly certified by Central Excise.

(Action: Applicant)

Case No.16 M/s. Aurbindo Pharma Ltd, Hyderabad
F.No. 01/60/162/903/AM13/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Clubbing of the following 7 Advance Authorizations for import of 6 APA from approved/ registered sources for regularization purpose

1. 0910024757 dt. 30.11.2005
2. 0910025182 dt. 16.01.2006
3. 0910025761 dt. 28.03.2006
4. 0910026625 dt. 21.06.2006
5. 0910038040 dt. 28.05.2009
6. 0910010188 dt. 10.12.2009
7. 0910040190 dt. 10.12.2009

Decision:

Norms Committee-III will examine the matter and give its clear recommendations.

Case No.17 M/s Merchem Ltd. Cochin
F.No. 01/60/162/873/AM13/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Reconsideration for clubbing of Advance Authorizations No. 1010024071 dt. 2.8.2006 with AA No. 1010031172 dt.07.10.2008 for regularization.

Decision:

The Committee noted that the request of the applicant has already been considered by PRC in its meeting no. 33/AM14 dt. 17.12.2014. However, RA has brought it to the notice of the committee that one Authorisation No 1010031172 dt. 07.10.2008 has already been redeemed on the request of the applicant. This fact was not clearly brought to the notice of the committee by the applicant. The

committee therefore decided to review its earlier decision and withdraw the decision dated 17.12.2014 on the ground that redeemed authorisation can't be reopened for clubbing with the other Authorisation. The applicant is hereby directed to get their case regularized separately in terms of Para 4.49 of HBP.

(**Action: RA Mumbai-** If the party fails to get the case regularized in terms of Para 4.49 of HBP (2015-2020) within a month from the date of communication of this decision, RA shall take action against the applicant under the provision of FT (D&R) Act. 1992 and submit an Action Taken Report).

Case No.18M/s DSM Sinochem Pharmaceuticals India Pvt. Ltd,Gurgaon.
F.No. 01/60/162/648/AM14/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Clubbing of two Advance Authorizations 2210009104 dated 15.07.2009 2210012497 dated 02.02.2012 for redemption purpose.

Decision:

The committee noted that one of the inputs allowed for import against the Authorisations was 6APA for which, in terms of Policy Circular No 1 dated 17.09.2004, export obligation period was 6 months from the date of import consignment. Hence the export obligation period against these Authorisations can't be 36 months from the date of issue of Authorisation. The committee decided as following:

- **I. Request of clubbing is not allowed.**
- **II. Export obligation period be extended by 6 months to 12 months from the date of import of first consignment in both the Authorisations.**
- **III. This is subject to payment of composition fee @ 0.5% of FOB value of exports made after initial EO period.**
- **IV. Value Addition of 15 % shall be maintained.**
- **V. Shortfall, if any, shall be regularised in terms of Para 4.28 of HBP 2009-2014.**
- **VI. Policy Circular 18 conditions waived.**

Case No.19M/s DSM Sinochem Pharmaceuticals India Pvt. Ltd,Gurgaon.
F.No. 01/60/162/72/AM14/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Clubbing of 4Advance Authorization 1. 2210005378 dated 29.03.2006 2. 2210005759 dated 12.07.2006 3. 2210006310 dated 19.12.2006 4. 2210006541 dated 19.03.2007 for redemption purpose.

Decision:

As per request of the applicant, the committee reviewed its earlier decision taken in the meeting No 11/AM14 dated 25.06.2013. The committee noted that one of the inputs allowed for import against the Authorisations was Penicillin G Potassium for which, in terms of Policy Circular No 1 dated 17.09.2004, export obligation period was 6 months from the date of import consignment. Hence the export obligation period against these Authorisations can't be 36 months from the date of issue of Authorisation. The committee decided as following:

- **i. Request of clubbing is not allowed.**
- **ii. Export obligation period be extended by 6 months to 12 months from the date of import of first consignment in both the Authorisations.**
- **iii. This is subject to payment of composition fee @ 0.5% of FOB value of exports made after initial EO period.**
- **iv. Value Addition of 15 % shall be maintained.**
- **v. Shortfall, if any, shall be regularised in terms of Para 4.28 of HBP 2009-2014.**
- **vi. Policy Circular 18 conditions waived.**

(**Action: RA Chandigarh-** If the party fails to get the case regularized in terms of Para 4.49 of HBP (2015-2020) within a month from the date of communication of this decision, RA shall take action against the firm under the provision of FT (D&R) Act. 1992 and submit an Action Taken Report).

Case No.20 M/s DSM Sinochem Pharmaceuticals India Pvt. Ltd,Gurgaon.
F.No. 01/60/162/643/AM14/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Revised request for Clubbing of 4 Advance Authorizations with extension in EOP upto 10 months from the date of first consignment of 6-APA for closure purpose.
2210010173 dated 09.07.2010
2210010163 dated 09.07.2010
2210010927 dated 31.01.2011
2210013761 dated 28.03.2013

Decision:

As per request of the applicant, the committee reviewed its earlier decision taken in the meeting No 29/AM14 dated 19.11.2013. The committee noted that one of the inputs allowed for import against the Authorisations was 6APA for which, in terms of Policy Circular No 1 dated 17.09.2004, export obligation period was 6 months from the date of import consignment. Hence the export obligation period against these Authorisations can't be 36 months from the date of issue of Authorisation. The committee decided as following:

- **I. Request of clubbing is not allowed.**
- **II. Export obligation period be extended by 6 months to 12 months from the date of import of first consignment in both the Authorisations.**

III. **This is subject to payment of composition fee @ 0.5% of FOB value of exports made after initial EO period.**
IV. **Value Addition of 15 % shall be maintained.**
V. **Shortfall, if any, shall be regularised in terms of Para 4.28 of HBP 2009-2014.**
VI. **Policy Circular 18 conditions waived.**

Case No.21.M/s Man Trucks India Pvt. Ltd. Pune
F.No. 01/60/162/939/AM14/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for waiver of not declaring inputs in S/bills towards discharge of EO against the Advance Authorization no. 3110036107 dt.17.11.2008.

Decision:

The Committee noted that it was not possible for the exporter to declare 571 inputs in the Shipping bills as no space for such long details is available in the shipping bill format. However, the applicant had the option to enclose the Invoice along with list of inputs consumed with the Shipping Bills which was not exercised. However, now the applicant has submitted statement of inputs consumed in the resultant product duly signed by Chartered Accountant and counter signed by concern Central Excise Authority. The committee, therefore, acceded to the request. RA is directed to examine the consumption certificate issued by the Central Excise Authority, as submitted by the applicant, and take further necessary action.

(Action: RA Pune)

Case No.22.M/s Hedisa India Diamond Tools Pvt. Ltd., Hosure.
F.No. 01/60/162/530/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request to condone the procedural lapse of not mentioning Advance Authorization No. 0410112798 dt. 31.03.2010 in the shipping bills.

Decision:

The Committee observed that the shipment had been affected under "free shipping bills" and 'free shipping bill' is not assessed by the Customs Authority. Thus, the same can't be accounted towards discharge of export obligation against Advance Authorization. The applicant is hereby directed to get their case regularized in terms of Para 4.49 of HBP 2015-2020.

(**Action: RA Chennai-** If the party fails to get the case regularized in terms of Para 4.49 of HBP (2015-2020) within a month from the date of communication of this decision, RA shall take action against the applicant under the provision of FT (D&R) Act. 1992 and submit an Action Taken Report).

Case No.23.M/s Hedisa India Diamond Tools Pvt. Ltd. Hosure

F.No. 01/60/162/533/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request to condone the procedural lapse of not mentioning Advance Authorization No. 0410107832 dt. 15.09.2009 of 8 shipping bill for regularization purpose

<u>Decision:</u>

The Committee observed that the shipment had been affected under "free shipping bills" and 'free shipping bill' is not assessed by the Customs Authority. Thus, the same can't be accounted towards discharge of export obligation against Advance Authorization. The applicant is hereby directed to get their case regularized in terms of Para 4.49 of HBP 2015-2020.

(**Action: RA Chennai-** If the party fails to get the case regularized in terms of Para 4.49 of HBP (2015-2020) within a month from the date of communication of this decision, RA shall take action against the applicant under the provision of FT (D&R) Act. 1992 and submit an Action Taken Report).

Case No.24.M/s. Transasia Biomedical Ltd., Mumbai
F.No. 01/60/162/473/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP extension, revalidation, **amendment in description of import and exports and fixation of input output norms** of Advance Authorization No. 0310701463 dated 10.07.2012.

<u>Decision:</u>

The Committee noted that Authorisation was obtained on self-declaration basis. Therefore, the applicant should have made imports and exports within the validity of the Authorisation. The justification given by the applicant was not acceptable to the committee. Hence request for further revalidation and extension of EOP was not acceded to. So far as other requests relating to amendment in description of import and exports and fixation of input output norms are concerned, the committee decided to refer the case to the concerned Norms Committee.

(Action: NC-I /applicant)

Case No.25.M/s IFB Industries Limited, Kolkata.
F.No. 01/60/162/837/AM14/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - **Prayer for:**

I. Clubbing of 8 of Advance Authorization Nos. issued during the period 1991 to 1993 under similar customs notification as under:

1. 3262973 dated 05.02.1991
2. 3259424 dated 28.02.1992
3. 3321963 dated 30.04.1992
4. 3321987 dated 19.05.1992

5. 3325249 dated 30.06.1992
6. 3327432 dated 29.09.1992
7. 3327504 dated 04.12.1992
8. 3388496 dated 30.03.1993

II. Condonation of procedural lapse for non–mentioning the details of the Advance Licence No. in the Shipping Bill for shipments made (based on BIFR package) during the period 2006-07 to 2014-15 on account of difficulties made for implementation of new EDI system (mismatch 11 digit Advance Authorization)

III. To count all Shipments made during the original validity period, extended period considering all Exports/Deemed Export made by the Company only for regularization & closure purpose to be read with Para 4.1.9 A of FTP under BIFR provision and not for any further Import/export

Decision:

The committee noted that the above mentioned Authorisations were obtained during 1991-93 period having obligation period of 18 months. Accordingly, export obligation should have been completed by 30.09.1994. However they failed to fulfill the stipulated export obligation within the prescribed period. Taking into consideration the financial position of the company, BIFR has already allowed rehabilitation package for 5 years. Accordingly RA, Kolkata has allowed EO period extension upto 31.01.2014 for fulfillment of balance export obligation against each Authorisation. This extraordinary relief/relaxation has already been granted to the applicant. Therefore, the committee was of the view that there was no merit in the case to allow further relaxation of Policy/Procedure. Thus, did not accede to the request.

The applicant is hereby directed to get the cases regularized individually in terms of Para 4.49 of HBP 2015-2020.

(Action: RA, Kolkata/Applicant; If the party fails to get the case regularized in terms of Para 4.49 of HBP (2015-2020) within a month from the date of communication of this decision, RA shall take action against the applicant under the provision of FT (D&R) Act. 1992 and submit an Action Taken Report)

Case No.26. M/s Turquoise & Gold Apparels Pvt. Ltd. Bangalore
F.No. 01/60/162/610/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP extension of Advance Authorization No. 0710095170 dated 03.05.2013.

Decision:

The Committee noted that the Authorization has issued with shorter period of EOP i.e. 9 months from the date of import of consignment. The applicant has

approached the committee after lapse of considerable period. The Committee, therefore, did not accede to the request.

(Action: RA, Bangalore)

Case No.27.M/s Betul Oils and Flour Ltd. Pune
F.No. 01/60/162/424/AM08/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for revalidation of 3 split up Advance Authorization no. 2313439 dt. 31.01.1998, 2313440 dt. 31.12.1998 and 2313441 dt 31.12.1998 issued against main Advance Authorization no. 31002927 dt.31.12.1998.

Decision:

The committee noted that PRC in its meeting dated 07.03.2008 has allowed revalidation of split Advance Licence No 2313439 dated 31.12.1998 issued against Advance Licence No 31002927 dated 31.12.1998 for six months subject to payment of composition fee @ 1 % of unutilized CIF value of licence and confirmation from Norms Committee as to whether vitamin can be allowed for export of high Protein meals made from Soyabean. The NC vide letter dated 17.12.2013 has confirmed that vitamins are not allowed as inputs against Soyabean extraction. The committee was of the view that validity of split licence is always co-terminus with the validity of main licence and PRC in its meeting dated 07.03.2008 did not allow revalidation of main licence. Hence, revalidation of split licence has no meaning. Further, revalidation of split licence was subject to clearance of NC which NC has denied. The committee therefore did not find merit in the request for considering revalidation after 17 years of issuance of Licence.

Case No.28.M/s Phoenix Impex, Surat
F.No. 01/60/162/681/AM15/PRC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for revalidation of DEPB No. 5210039081 dated 08.10.2012.

Decision:

The Committee noted that the applicant could not utilize the DEPB on account of non- transmission of DEPB data in Custom's server within its validity. The committee on the basis of the technical report from EDI decided to revalidate the aforesaid DEPB for 3 months from the date of endorsement. The applicant is directed to get the endorsement from RA within one month from the date of uploading of PRC minutes.

(Action: RA, Surat/ Applicant)

Case No.29.M/s Ashish Life Sciences Pvt. Limited, Mumbai
F.No. 01/60/162/644/AM15/EFGC (PRC)
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP Extension of Advance Authorization No. 0310687363 dated 21.03.2012 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the Authorisation was issued with PC-9 condition which allows 12 months period for exports from import of each consignment. As the committee allows further six months extension for fulfilment of balance export from the date of expiry of initial obligation period, the following was decided:

I. **Export obligation period be extended from 12 months to 18 months from the date of import of first consignment i.e. upto 31.10.2013.**
II. **This is only for accounting and regularization of exports already effected.**
III. **This is subject to payment of a composition fee @ 0.5% of unfulfilled FOB value of export.**
IV. **The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.**
V. **The applicant has to pay duty plus interest on inputs consumed and exported after 18 months from date of first import.**
VI. **PC-18 condition stands waived to the extent of requirement of re-export/destruction certificate on export made outside the extended EOP.**

(Action: RA, Mumbai)

Case No.30.M/s Ashish Life Sciences Pvt. Limited, Mumbai
F.No. 01/60/162/645/AM15/EFGC (PRC)
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP extension of Advance Authorization 0310655182 dated 21.09.2011 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the Authorisation was issued with PC-9 condition which allows 12 months period for exports from import of each consignment. As the committee allows further six months extension for fulfilment of balance export from the date of expiry of initial obligation period, the following was decided:

I. **Export obligation period be extended from 12 months to 18 months from the date of first import consignment i.e. upto 30.4.2013.**
II. **This is only for accounting and regularization of exports already effected.**
III. **This is subject to a payment of composition fee @ 0.5% on unfulfilled FOB value of export.**
IV. **The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.**
V. **The applicant has to pay duty plus interest on inputs consumed and exported after 18 months from date of first import.**
VI. **PC-18 condition stands waived to the extent of requirement of re-export/destruction certificate on export made outside the extended EOP.**

(Action: RA, Mumbai)

Case No.31.M/s Ashish Life Sciences Pvt. Limited, Mumbai
F.No. 01/60/162/654/AM15/EFGC (PRC)
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP Extension of Advance Authorization No. 0310705979 dated 22.08.2012 issued under PC-9 condition for further period of 13 months for regularization purpose.

Decision:

The Committee noted that the Authorisation was issued with PC-9 condition which allows 12 months period for exports from import of each consignment. As the committee allows further six months extension for fulfilment of balance export from the date of expiry of initial obligation period, the following was decided:

I. **Export obligation period be extended from 12 months to 18 months from the date of first import consignment i.e. upto 31.3.2014.**
II. **This is only for accounting and regularization of exports already effected.**
III. **This is subject to a payment of composition fee @ 0.5% on unfulfilled FOB value of export.**
IV. **The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.**
V. **The applicant has to pay duty plus interest on inputs consumed and exported after 18 months from date of first import.**
VI. **PC-18 condition stands waived to the extent of requirement of re-export/destruction certificate on export made outside the extended EOP.**

(Action: RA, Mumbai)

Case No.32.M/s Ashish Life Sciences Pvt. Limited, Mumbai
F.No. 01/60/162/653/AM15/EFGC (PRC)
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP extension of Advance Authorization 0310631118 dated 13.05.2011 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the Authorisation was issued with PC-9 condition which allows 12 months period for exports from import of each consignment. As the committee allows further six months extension for fulfilment of balance export from the date of expiry of initial obligation period, the following was decided:

I. **Export obligation period be extended from 12 months to 18 months from the date of first import consignment i.e. upto 31.12.2012.**
II. **This is only for accounting and regularization of exports already effected.**
III. **This is subject to a payment of composition fee @ 0.5% on unfulfilled FOB value of export.**
IV. **The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.**
V. **The applicant has to pay duty plus interest on inputs consumed and exported after 18 months from date of first import.**
VI. **PC-18 condition stands waived to the extent of requirement of re-export/destruction certificate on export made outside the extended EOP.**

(Action: RA, Mumbai)

Case No.33.M/s Ashish Life Sciences Pvt. Limited, Mumbai
F.No. 01/60/162/643/AM15/EFGC (PRC)
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP extension of Advance Authorization 0310665348 dated 16.11.2011 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the Authorisation was issued with PC-9 condition which allows 12 months period for exports from import of each consignment. As the committee allows further six months extension for fulfilment of balance export from the date of expiry of initial obligation period, the following was decided:

I. **Export obligation period be extended from 12 months to 18 months from the date of first import consignment i.e. upto 30.6.2013.**
II. **This is only for accounting and regularization of exports already effected.**
III. **This is subject to a payment of composition fee @ 0.5% on unfulfilled FOB value of export.**
IV. **The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.**
V. **The applicant has to pay duty plus interest on inputs consumed and exported after 18 months from date of first import.**
VI. **PC-18 condition stands waived to the extent of requirement of re-export/destruction certificate on export made outside the extended EOP.**

(Action: RA, Mumbai)

Case No.34.M/s Ashish Life Sciences Pvt. Limited, Mumbai
F.No. 01/60/162/37/AM16/EFGC (PRC)
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for EOP Extension of Advance Authorization No. 0310722563 dated 31.01.2013 for further period of 04 month for registration purpose.

Decision:

The Committee noted that the Authorisation was issued with PC-9 condition which allows 12 months period for exports from import of each consignment. As the committee allows further six months extension for fulfilment of balance export from the date of expiry of initial obligation period, the following was decided:

I. **Export obligation period be extended from 12 months to 18 months from the date of first import consignment i.e. upto 30.9.2014.**
II. **This is only for accounting and regularization of exports already effected.**
III. **This is subject to a payment of composition fee @ 0.5% on unfulfilled FOB value of export.**
IV. **The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.**

(Action: RA, Mumbai)

Case No.35.M/s. Emcure Pharmaceuticals ltd., Pune
F.No. 01/60/162/743/AM15/EFGC (PRC)
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for clubbing of 2 Advance Authorizations No. 3110056051 dt. 11.10.2012 and No 3110054855 dt. 27.06.2012 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that last date of shipment in this case is within the initial obligation period of first Authorisation. Therefore, decided the following:

I. **Clubbing of the 2 advance authorizations issued under PC-9 condition as referred above be allowed.**
II. **This is only for regularization and closure purposes and not for any further exports/imports.**
III. **RA is directed to examine the case in terms of Para 4.09 of FTP and ensure value addition of minimum 15%. The 15% value addition for evaluating entitlement is to be applied on the entire FOB and CIF of the authorizations to be clubbed. RA should ensure proper accounting of the duty free inputs with reference to the export product while clubbing the authorizations.**
IV. **Even after clubbing, shortfall if any may be regularised on payment of Customs Duty + Interest in terms of Para 4.49 of H.B.P, 2015-2020.**

(**Action: RA, Pune)**

Case No.36.M/s. Emcure Pharmaceuticals ltd., Pune
F.No. 01/60/162/736/AM15/EFGC (PRC)
PRC Meeting No. 04/AM16 dated 09.06.2015

Subject: - Request for clubbing of 2 Advance Authorizations No. 3110043102 dt. 03.05.2010 and No 3110043254 dt. 17.05.2010 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that last date of shipment in this case is within 18 months from the date of import of first consignment against first Authorisation. Therefore, decided the following:

I. **Clubbing of 2 Advance Authorizations as referred above be allowed.**
II. **Exports made against subsequent authorizations but within 18 months i.e. upto 31.01.2012 from the date of import of first consignment against the earliest authorization shall only be taken into account for clubbing of authorizations.**
III. **EOP be extended upto 18 months from the date of first import consignment against Authorisation No 3110043102 dt. 03.05.2010.**
IV. **This will be subject to payment of composition fee @ 0.5% on FOB value of export made beyond 12 months from the first import consignment.**
V. **RA is directed to examine the case in terms of Para 4.09 of FTP and ensure value addition of minimum 15%. The 15% value addition for evaluating entitlement is to be applied on the entire FOB and CIF of the authorizations to be clubbed. RA should ensure proper accounting of the duty free inputs with reference to the export product while clubbing the authorizations.**
VI. **RA should ensure proper accounting of the duty free inputs with reference to the export product while clubbing the authorizations.**

(**Action: RA, Pune**)

Case No.37.M/s. Emcure Pharmaceuticals ltd., Pune
F.No. 01/60/162/742/AM15/EFGC(PRC)
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for clubbing of 2 Advance Authorization No. 3110046880 dt. 10.02.2011 and No 3110049407 dt. 25.07.2011 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that last date of shipment in this case is within the initial obligation period of first Authorisation. Therefore, decided the following:

I. **Clubbing of the 2 advance authorizations issued under PC-9 condition as referred above be allowed.**
II. **This is only for regularization and closure purpose and not for any further exports / imports.**
III. **RA is directed to examine the case in terms of Para 4.09 of FTP and ensure value addition of minimum 15%. The 15% value addition for**

evaluating entitlement is to be applied on the entire FOB and CIF of the authorizations to be clubbed. RA should ensure proper accounting of the duty free inputs with reference to the export product while clubbing the authorizations.

IV. Even after clubbing, shortfall if any may be regularised on payment of Customs Duty + Interest in terms of Para 4.49 of H.B.P (2015-2020).

(**Action: RA, Pune)**

Case No.38.M/s. Ind Swift Ltd.
F.No. 01/92/180/06/AM15/PC-VI
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for regularization of specific period of broad banding of LoP with retrospective effect.

Decision:

The committee noted that the applicant has started manufacturing of 44 new items in the year 2008 without getting drug manufacturing permission from DCGA and endorsement the same in LOP. Again party vide letter dated 02.05.2011 submitted request for addition of 32 new items and started manufacturing of the same without getting approval of DCGA & DC and endorsement in LOP by DC. He did not bother to take up the issue with DCGA and DC for getting approval before starting manufacturing of product. The committee therefore did not accede to the request.

It was further decided to bring these facts to the notice of Member Customs (CBEC), DGEP and Drug Controller of India as to how duty free imports of drugs and manufacturing and export of drug in EOU were allowed without endorsement of the same in LoP?

Case No.39.M/s. Assam Air Products Pvt. Ltd., Guwahati
F.No. 01/89/180/Misc.14/AM10/PC-2(A)/Part.
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for Import of one no. of Oilfield Equipment (Truck Mounted Hot Oil Unit) from China

Decision:

The Committee decided to relax the provisions of Policy Conditions 2 (II) (a), (iv) (b), (c) and Para 7 of Chapter 87 of ITC(HS), 2012 for import of one no. of Oilfield Equipment (Truck Mounted Hot Oil Unit) from China. The same would not ply on public road except at the time of mobilization and de-mobilization and that the equipment would be used only at the project site.

Case No.40.M/s. Jindal Petroleum Ltd., Gurgaon
F.No. IPC/ 4/5/(684)/97-02/ PC-2(A)/Part

PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for allowing/ relaxation for Import of Sample Crude Oil for testing purpose

<u>Decision:</u>

The Committee decided to relax the provisions under Para 4 of Policy Condition of Chapter 27 of ITC(HS), 2012 – Schedule – I (Import Policy), for import of 3 kgs of Sample Crude Oil for testing purpose.

Case No.41. M/s. Reliance Ports & Terminals Ltd, Jamnagar.
F.No. 01/9/110/60/AM15/EC
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for grant of permission for export of painting titled Saraswati-2015, size 4ft X 4 ft as gift to M/s. Reliance Industries Ltd., U.K.

<u>Decision:</u>
The committee noted that painting, which is not an antique, is freely exportable. However, since the value of the painting, intended to be exported as gift, exceed the ceiling of Rs. 5, 00,000/- prescribed for export of gift under Para 2.44 of FTP, 2015-2020, the ceiling limit be relaxed because "Saraswati" painting is being exported to M/s Reliance Industries Ltd., U.K.

Case No.42.M/s. Eastern Silk Industries Ltd., Kolkata.
F.No. 01/60/162/731/AM15/EFGC(PRC)
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for revalidation & transferability on prorata basis of 6 DFIA No. 0210146715 dt. 19/08/2010, 0210146716 dt. 19/08/2010, 0210147531 dt. 06/09/2010, 0210147596 dt. 08.09.2010, 0210151108 dt. 26.11.2010, 0210151109 dt.26.11.2010.

<u>Decision:</u>

The Committee while considering the case observed that it is not a case for PRC. RA is empowered to allow revalidation of Authorisation/ duty credit scrip in terms of Para 2.20(c) of HBP 2015-2020, if Authorisation/Scrip has lost its validity in the possession of DGFT/Customs Authority. From the letter dated 12.9.2013 and 16.9.2013 issued by Customs Authority, it is clear that the said Authorisations were in the possession of Customs for more than 12 months. The RA, Kolkata is hereby advised to take action as per Para 2.20(c) & Para 2.21of HBP, 2015-2020.

Case No.43.M/s. Fiat Group Automobiles India Pvt. Ltd., Mumbai.
F.No. 01/89/180/14/AM-10/PC-2(A)/Part-II
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for Policy relaxation for import of One No. of used Car Alfa Romeo Guilietta year of manufacture 2010 for testing purpose.

<u>Decision:</u>

The Committee decided to relax the provisions of Policy Conditions 2 (II) (f) of Chapter 87 of ITC (HS), 2012 for import of one no. of used Car Alfa Romeo Guilietta year of manufacture 2010. The same would not ply on public road except at the time of mobilization and de-mobilization and that the equipment would be used only at the project site. The car will be re-exported after the tests are over.

Case No.44. M/s. Tata Elxsi Ltd., Bangalore
F.No 01/93/180/06/AM-13/PC-2(B)
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: Request for extension of import licence No. 0750000647 dt. 10.7.2012 for one year to import 8 prototype vehicles from M/s. Jaguar Land Rover for R&D purpose.

Decision:

PRC observed that the Import Policy of Cars is not "restricted" and there is no requirement of licenses for importing cars. However, M/s. Tata Elxsi Limited, Bangalore had obtained license for import of 3 prototype cars from M/s Jaguar Cars Limited and 8 prototype cars from M/s. Land Rover for R & D purpose, even when import license was not required.

Accordingly, the Committee decided that no revalidation of licence is required. PRC granted permission for import of one Jaguar Car and 7 Land Rover Cars for R&D purpose to M/s. Tata Elxsi Limited, Bangalore in relaxation of Policy Condition 2 (ii) (f) of Chapter 87 of ITC (HS) 2012 with the condition that the same would not ply on public road except at the time of mobilization and de-mobilization and that the equipment would be used only at the project site.

Case No.45.

Subject: Request for Clubbing and EOP extension of Advance Authorisations

Decision:

The Committee considered the request of following case relating to EOP extension and clubbing of Advance Authorisations and decided to remand the cases to concerned RA as they are empowered to decide the cases in terms of Para 4.38 and 4.42 of HBP 2015-2020 as amended vide Public Notice no. 16 dated 4.6.2015 read with Public Notice 20 dated 9.6.2015.

S.No.	Name of the firm	License no and date	Concerned Regional Authority
1.	M/s Freeworld Exports (P) Ltd, Chennai	0410128889 dated 4.10.2011	Addl.DGFT, Chennai
2.	M/s Gadre Marine Export (P) Ltd, Mumbai	0310709877 dated 21.9.2012	Addl.DGFT, Mumbai
3.	M/s Balkrishna Industries Ltd, Mumbai	0310654775 dated 20.9.2011	Addl.DGFT, Mumbai
4.	M/s Apolo Tyers	0510279096 dt. 09.12.2010	Addl.DGFT, CLA, New Delhi

5.	M/s Shri Lakshmi Cotsyn Ltd.,	06100168/48 dt. 18.12.2009	Jt.DGFT, Kanpur.
6.	M/s Worldfa Export Pvt. Ltd.,	0510304479 dt. 30.09.2011	Addl.DGFT, CLA, New Delhi
7.	M/s Suparna Chemicals Ltd.,	0310618171 dt. 28.02.2011	Addl.DGFT, Mumbai
8.	M/s En Fin Exports, N. Delhi.	0510308027 dt. 16.11.2011	Addl.DGFT, CLA, New Delhi.
9.	M/s Apolo Tyers	0510283029 dt. 03.02.2011	Addl.DGFT, CLA, New Delhi
10.	M/s Swiss Parenterals Pvt.,	0810099159 dt. 10.05.2011 and 2 other	Jt.DGFT, Ahmedabad
11.	M/s Bio Med Healthcare Pvt. Ltd	0510298331 dt. 2.08.2011	Addl.DGFT, CLA, New Delhi
12.	M/s Nexgen Fluor polymers pvt	0510299303 dt. 11.08.2011	Addl.DGFT, CLA, New Delhi
13.	M/s Gamesa Wind Turbines pvt.	0410129115 dt. 11.10.2011	Addl.DGFT, Chennai
14.	M/s Lalitha Chem industries	0310652064 dt. 07.09.2011	Addl.DGFT, Mumbai
15.	M/s Lalitha Chem industries	0310652865 dt. 12.09.2011	Addl.DGFT, Mumbai
16.	M/s Lalitha Chem industries	0310651349 dt. 02.09.2011	Addl.DGFT, Mumbai
17.	M/s SMC Pneumatics India	0510304889 dt 11.10.2011	Addl.DGFT, CLA, New Delhi
18.	M/s UPL Ltd	0310653040 dt. 12.09.2011 & 6 other license	Addl.DGFT, Mumbai
19.	M/s Gland Pharma Ltd.	0910049790 dt.18.11.11	Jt.DGFT, Hyderabad
20.	M/s Mittal polypacks Pvt.	0210146506 dt. 13.08.2010 & 2 other	Addl.DGFT, Kolkata
21.	M/s Vivimed labs Ltd	0910039048 dt. 19.08.2009 and 3 other items	Jt.DGFT, Hyderabad
22.	M/s Vivimed labs Ltd	0910045679 dt. 23.02.2011 and 5 other items	Jt.DGFT, Hyderabad
23.	M/s Vivimed labs Ltd	0910047175 and 6 other items	Jt.DGFT, Hyderabad
24.	M/s UPL Ltd	0310648776 dt. 16.08.2011 & 4 other license	Addl.DGFT, Mumbai
25.	M/s Indo Phyto Chemicals P. Ltd., New Delhi.	0510336434 dt. 4.10.2012	Addl.DGFT, CLA, New Delhi
26.	M/s Autotech Industries (I) P. Ltd., Chennai.	0410130238 dt.11.11.2011	Addl.DGFT, Chennai
27.	M/s New Hosiery Impex P. Ltd., Kolkata.	0210164645 dt. 25.8.2011	Addl.DGFT, Kolkata
28.	M/s Samrat Plywood Ltd., Chandigarh.	2210012337 dt. 12.12.2011	Jt.DGFT, Chandigarh
29.	M/s Modern Insecticides Ltd.,	3010081404 dt.	Jt. DGFT, Ludhiana

	Ludhiana.	08.12.2011	
30.	M/s JCT Ltd., Phagwara.	3010081028 dt. 29.11.2011	Jt. DGFT, Ludhiana
31.	M/s Gujarat Fluorochemicals Ltd.,Vadodara.	3410033062 dt. 30.01.2012	Jt. DGFT, Vadodara
32.	M/s Modern Insecticides Ltd., Ludhiana.	3010080292 dt. 09.11.2011	Jt. DGFT, Ludhiana
33.	M/s Nicomet Industries Ld., Mumbai.	0310660730 dt. 19.10.2011	Addl.DGFT, Mumbai
34.	M/s Modern Insecticides Ltd., Ludhiana.	3010081423 dt. 08.12.2011	Jt. DGFT, Ludhiana
35.	M/s Apis India Ltd., New Delhi.	0510292944 dt.10.06.2011	Addl.DGFT, CLA, New Delhi
36.	M/s Salvi Chemicals Industries Ltd., Mumbai.	0310651778 dt. 11.09.2011	Addl.DGFT, Mumbai
37.	M/s Durlum India P. Ltd., Delhi.	0510224603 dt. 29.07.2008	Addl.DGFT, CLA, New Delhi
38.	M/s Apollo Tyres Ltd., Gurgaon.	0510256543 dt. 18.01.2010 + 5 licences	Addl.DGFT, CLA, New Delhi
39.	M/s Vivimed Labs Ltd., Telangana.	0910040050 dt. 27.11.2009 0910051776 dt. 15.03.2012	Jt. DGFT, Hyderabad
40.	M/s Bhandari Foils & Tubes Ltd., Dewas, M.P.	0310468095 dt. 10.04.2008 + 2 licences	Addl.DGFT, Mumbai
41.	M/s Vivimed Labs Ltd., Telangana.	0910036138 dt. 01.12.2008 0910045588 dt. 18.11.2008	Jt. DGFT, Hyderabad
42.	M/s Bhandari Foils & Tubes Ltd., Dewas, M.P.	0310459176 dt. 25.01.2008 0310588871 dt. 20.08.2010	Addl.DGFT, Mumbai
43.	M/s Modern Insecticides Ltd., Ludhiana.	3010077820 dt. 10.08.2011	Jt. DGFT, Ludhiana
44.	M/s Singhania Fabexports P. Ltd., Mumbai.	0310654815 dt. 20.09.2011	Addl.DGFT, Mumbai
45.	M/s J. Dye Chem Industries, Ahmedabad.	0810112070 dt. 29.05.2012 + 2 licences	Jt. DGFT, Ahmedabad
46.	M/s A-1 Fence Products Company (P) Ltd, Mumbai	0310658743 dated 11.10.2011	Addl.DGFT, Mumbai
47.	M/s Softgel Healthcre (P) Ltd, Chennai	0410150375 dated 26.9.2013	Addl.DGFT, Chennai
48.	M/s Katsushiro Matex India (P) Ltd,	0410134907 dated 21.3.2012	Addl.DGFT, Chennai
49.	M/s Malsons Polymers (P) Ltd, Kolkata	0210167256 dated 30.9.2011	Addl.DGFT, Kolkata
50.	M/s Apollo Tyres Ltd, Gurgaon	0510298434 dated 3.8.2011	Addl.DGFT, CLA, New Delhi
51.	M/s Katsushiro Matex India (P) Ltd, Chennai	0410135521 dated 12.4.2012	Addl.DGFT, Chennai
52.	M/s . Sperry Plast Ltd., New Delhi	0510317029 dt. 08.02.2012	Addl.DGFT, CLA, New Delhi
53.	M/s . Sperry Plast Ltd., New Delhi	0510317028 dt. 08.02.2012	Addl.DGFT, CLA, New Delhi
54.	M/s. Gem Polytech Ind. Ltd., Kolkata	0210174765 dt. 01.03.2012	Addl.DGFT, Kolkata

55.	M/s Vision Products Pvt. Ltd., Vadodara	3410032138 dt. 14.11.2011	Jt. DGFT, Vadodara
56.	M/s Jyoti Apparels, New Delhi	0510307046 dt. 02.11.2011	Addl.DGFT, CLA, New Delhi
57.	M/s Sadhana Nitro Chem Ltd., Mumbai	0310676154 dt. 11.01.2012	Addl.DGFT, Mumbai
58.	M/s Invensys India Ltd., Mumbai	0310687658 dt. 26.03.2012	Addl.DGFT, Mumbai
59.	M/s Invensys India Ltd., Mumbai	0310682080 dt. 15.02.2012	Addl.DGFT, Mumbai
60.	M/s Grdhars International P. Ltd. N Delhi	0510307338 dt. 04.11.2011 &0510366380 dt. 20.09.2013	Addl.DGFT, CLA, New Delhi
61.	M/s Gardex, Ludhiana	3010082800 dt. 19.01.2012	Jt. DGFT, Ludhiana
62.	M/s United ROPE Works, Kolkata	0210165518 dt. 07.09.2011	Addl.DGFT, Kolkata
63.	M/s Oil Country Tubular Ltd., HYD	0910051061 dated 01.02.2012	Jt.DGFT, Hyderabad
64.	M/s Super Floorings Pvt., Ltd	0510317557 dt. 13.02.2012	Addl.DGFT, CLA, New Delhi
65.	M/s ITC Ltd., Kolkata	0910040712 dt. 29.01.2010 + 4 licences	Jt.DGFT, Hyderabad
66.	M/s Mahashakti Energy Ltd., Bathinda	3010091669 dt. 06.02.2013	Jt. DGFT, Ludhiana
67.	M/s Kawaken Sterling Surfactants P. Ltd., Mumbai.	0310536215 dt.02.09.2009 0310570843 dt.22.04.2010	Addl.DGFT, Mumbai
68.	M/s Nutrivita Foods P. Ltd., Dist.. Pune.	3110051667 dt.01.12.2011	Jt. DGFT, Pune
69.	M/s Orient Craft Ltd., Gurgaon.	0510336492 dt.04.10.2012	Addl.DGFT, CLA, New Delhi
70.	M/s Vinod Agencies, Nagpur.	5010002028 dt.25.03.2014	Jt.DGFT, Nagpur
71.	M/s Indo Alusys Industries Ltd., M/s N. Delhi.	0510324460 dt.10.05.2012	Addl.DGFT, CLA, New Delhi
72.	M/s Aquarelle India P. Ltd., Bangalore.	0710090249 dt.16.08.2012	Jt.DGFT, Bangalore
73.	M/s Aquarelle India P. Ltd., Bangalore.	0710093044 dt.10.01.2013	Jt.DGFT, Bangalore
74.	M/s Aquarelle India P. Ltd., Bangalore.	0710090725 dt.14.09.2012	Jt.DGFT, Bangalore
75.	M/s Aquarelle India P. Ltd., Bangalore.	0710091482 dt.19.10.2012	Jt.DGFT, Bangalore
76.	M/s Aquarelle India P. Ltd., Bangalore.	0710092002 dt.19.11.2012	Jt.DGFT, Bangalore
77.	M/s Aquarelle India P. Ltd., Bangalore.	0710093961 dt.27.02.2013	Jt.DGFT, Bangalore
78.	M/s Aquarelle India P. Ltd., Bangalore.	0710081972 dt.02.09.2011	Jt.DGFT, Bangalore
79.	M/s Aquarelle India P. Ltd., Bangalore.	0710092791 dt.31.12.2012	Jt.DGFT, Bangalore
80.	M/s Aquarelle India P. Ltd.,	0710093682	Jt.DGFT, Bangalore

	Bangalore.	dt.13.02.2013	
81.	M/s Oil Country Tubular Ltd., Hyderabad.	0910051910dt. 27.03.2012	Jt.DGFT, Hyderabad
82.	M/s Grind Master Machines P. Ltd., Aurangabad.	0310669505dt. 08.12.2011	Addl.DGFT, Mumbai
83.	M/s Grind Master Machines P. Ltd., Aurangabad.	0310692741dt. 30.12.2012	Addl.DGFT, Mumbai
84.	M/s Salicylates and Chemicals Pvt. Ltd., Hyderabad.	0910055165dt. 22.02.2013	Jt.DGFT, Hyderabad
85.	M/s Salicylates and Chemicals Pvt. Ltd., Hyderabad.	0910051179dt. 09.02.2012	Jt.DGFT, Hyderabad
86.	M/s Salicylates and Chemicals Pvt. Ltd., Hyderabad.	0910055282dt. 05.03.2013	Jt.DGFT, Hyderabad
87.	M/s Oil Country Tubular Ltd., Hyderabad.	0910050237 dt.15.11.2011, 0910051186 dt.10.2.2012 & 0910057147 dt.12.08.2013	Jt.DGFT, Hyderabad
88.	M/s Oil Country Tubular Ltd., Hyderabad.	0910037755 dt. 24.4.2009, 0910045022 dt. 03.1.2011& 0910054029dt. 11.10.2012	Jt.DGFT, Hyderabad
89.	M/s Oil Country Tubular Ltd., Hyderabad.	0910045022dt. 03.01.2011	Jt.DGFT, Hyderabad
90.	M/s Master Linens Inc., Karur.	3210061926dt. 28.03.2013	Jt.DGFT, Coimbatore
91.	M/s. Zenith Industrial Rubber, Mumbai	0310732764 dt. 29.04.2013	Addl.DGFT, Mumbai
92.	M/s Autotech Industries (India) Chennai	0410130238 dt. 11.11.11	Jt.DGFT, Chennai
93.	M/s Aarti Industries Ltd., Mumbai	0310659613 dt.. 14.10.2011	Addl.DGFT, Mumbai
94.	M/s . Servo Med Industries, Mumbai	0310634395 dt. 03.06.2011	Addl.DGFT, Mumbai
95.	M/s Ravi Foods P. Ltd., Hyderabad.	0910051392 dt. 22.02.2012 + 6 licences	Jt.DGFT, Hyderabad
96.	M/s Sperry Plast Ltd., N. Delhi.	0510323674 dt.02.05.2012	Addl.DGFT, CLA, New Delhi
97.	M/s Vikas Global One Ltd., New Delhi.	0510315553 dt.24.01.2012	Addl.DGFT, CLA, New Delhi
98.	M/s SMC Pneumatics (India) P. Ltd., Noida.	0510311463 dt.16.12.2011	Addl.DGFT, CLA, New Delhi
99.	M/s Vinyroyal Plasticoates Ltd., Mumbai.	0310692821 dt.30.04.2012	Addl.DGFT, Mumbai
100	M/s Jewel Consumer Care Pvt. Ltd., Baroda	3410029882 dt. 11.04.2012	Jt.DGFT, Vadodara
101	M/s Dalas Biotech Ltd., Raj.	0510305027 dt. 12.10.11	Addl.DGFT, CLA, New Delhi
102	M/s Dalas Biotech Ltd., Raj.	0510311321 dt. 15.02.11	Addl.DGFT, CLA, New Delhi
103	M/s LLOYD Insulations., New Delhi	0310406190 dt. 01.11.2006 & 0310410460 dt.	Addl.DGFT, Mumbai

		01.12.2006	
104	M/s Neuman & Esser Engineering,., Pune	3110049329 dt 20.07.2011	Jt.DGFT, Pune
105	M/s Giriraj Speciality P Ltd., Mumbai	0310703050 dt. 25.07.2012	Addl.DGFT, Mumbai
106	M/s Thermotech Engineering (Pune Pvt. Ltd., Pune	3110053316 dt. 07.03.2012	Jt.DGFT, Pune
107	M/s Emami Ltd., Kolkata	0210149565 dt. 25.10.2010 + 3 licences.	Addl.DGFT, Kolkata
108	M/s Rajratan Global Wire, M.P	1110027318 dt. 13.12.2012	Jt.DGFT, Bhopal
109	M/s Dynamatic Tech., Bangalore	0710099970 dt.26.11.2013	Jt.DGFT, Bangalore
110	M/s. Modelama Exports Ltd., Gurgaon.	0510297254 dt. 22.7.2011	Addl.DGFT, CLA, New Delhi.
111	M/s. PKPN Spinning Mills P. Ltd., Tamil Nadu.	3210047461 dt. 29.03.2011	Jt.DGFT, Coimbatore.
112	M/s. Everest Kanto Cylinder Ltd., Mumbai.	0310640745 dt. 06.07.2011	Addl.DGFT, Mumbai.
113	M/s. Everest Kanto Cylinder Ltd., Mumbai.	0310640749 dt. 06.07.2011	Addl.DGFT, Mumbai.
114	M/s. Everest Kanto Cylinder Ltd., Mumbai.	0310630629 dt. 10.05.2011	Addl.DGFT, Mumbai.

Personal Hearing Case :

M/s. KIM Chemicals Ltd., Mumbai.
F.No. 01/60/162/832/AM14/EFGC (PRC)
PRC Meeting No. 04/AM16 dated 09.06.2015
Subject: - Request for reconsideration for accounting of exports made beyond 48 months for clubbing of two Advance Authorizations No.0310478479 dt. 14.7.2008 with 0310511442 dt.13.3.2009.

Personal Hearing in terms of Para 2.59 of FTP:

M/s Kim Chemicals Ltd., Mumbai.

Mr. Bhagwan Chandani, Director of the company appeared before the committee. During the course of hearing, he handed over a written representation dated 08.06.2015 prepared by Shree Rajeev Ravi, Advocate for the applicant, along with Vakalatnama and requested, inter-alia, to delete the condition of accounting of exports made upto 48 months, imposed by the PRC in its meeting held on 11.02.2014, while considering the request for clubbing of two Authorisations.

The committee considered the case in detail and observed as follows:

(1) PRC considers a case of Policy Relaxation, in terms of Paragraph 2.58 of FTP 2015-2020, on case to case basis, taking into consideration genuine hardship and the likely adverse impact on trade. While granting such exemption/relaxation, DGFT may impose such conditions as may deem fit after consulting PRC. PRC decision in one case can't be quoted as a precedent in another case, as the extent and genuineness of hardship and the individual facts of the case may vary from one case to another. Policy relaxation by its very nature is relaxation of normal Policy/Procedure provisions and can't be claimed as a matter of right.

(2) PRC had considered the contention of the applicant earlier and taking into consideration the hardships, as stated by the applicant, had granted relaxation to the applicant, as requested by it. Advance Authorisation No 0310511442 dated 13.03.2009 issued to the applicant was having initial obligation period of 36 months from the date of its issue. PRC in its meeting No 20/13 dated 04.09.2012 sympathetically considered the applicant's plea of hardship and after relaxing the provision of obligation period, as stipulated in the HBP 2009-2014, extended the obligation period by further 6 months from the date of endorsement. Since the endorsement was taken by the applicant on 07.12.2012, it got the extension upto 06.06.2013, effectively giving the applicant 51 months for completing export obligation. However, the applicant did not honour his

commitment made before the PRC and failed to avail this opportunity/relaxation to complete the exports.

(3) Later, the applicant again made a fresh request for clubbing of two Authorisations i.e. Authorisation No.0310478479 dated 14.7.2008 with Authorisation No 0310511442 dated13.3.2009. Clubbing of Advance Authorisation is an independent provision and after clubbing, for all practical purposes, clubbed Authorisations become one Authorisation only. In the FTP/HBP, 2009-2014, prior to 05.06.2012, the initial E.O. Period was 36 months from the date of issue of Authorisation. However, for addressing the genuine hardship of exporters, in exceptional cases, PRC has been considering the requests for clubbing and relaxing the policy, by permitting exports effected upto 48 months from the date of issuance of earliest Authorisation among the clubbed Authorisations.

(4) In this case, even though the applicant had failed to honour his earlier commitment and failed to utilise the facility of relaxation i.e. EOP extension from PRC in its Advance Authorisation No 0310511442 dt.13.3.2009, the PRC sympathetically considered his request for clubbing, in its meeting dated 11/02/2014 and by way of relaxation in policy granted him the facility of clubbing of authorisations and allowing exports made up to 48 months from the date of issue of the earliest Authorisation to be accounted for EO discharge.

(5) However. it appears that the applicant is still not satisfied with the relaxation in policy granted to him and has demanded further relaxation. The PRC considered the request of the applicant but did not find sufficient merit in the matter of the applicant to grant any further relaxation. The PRC, further observed that policy relaxation under para 2.58 of FTP 2015-20 is not a matter of right but a facility extended in exceptional circumstances, based on the extent and genuineness of hardship in a particular matter and the adverse impact on trade. The applicant cannot dictate to PRC the terms and extent of relaxation to be granted him in a particular matter. Moreover, the policy relaxation granted in a particular matter is not binding on an applicant and he can always opt for not accepting the same and has the option of getting his case regularised in terms of Para 4.28 of HBP, 2009-2014 (Para 4.49 of HBP 2015-20).

(6) In view of the above stated facts, the committee, after detailed deliberation, found no merit in the request of the applicant for further relaxation in policy and, accordingly, decided to reject the request.

The meeting ended with a Vote of Thanks to the Chair.

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