Minutes of the Policy Relaxation Committee Meeting held under the Chairmanship of DGFT, Shri Anup Wadhawan

Meeting No. 04/AM17 held on 03.05.2016 and 04.05.2016 at 9:30 AM

List of Members present in the meeting is given below:

1.	Shri D. K. Singh	Addl. DGFT
2.	Shri K.C. Rout	Addl. DGFT
3.	Shri Jaikant Singh	Addl. DGFT
4.	Shri Darshan Singh	Addl. DGFT
5.	Shri S. K. Samal	Jt. DGFT
6.	Shri Jay Karan Singh	Jt. DGFT
7.	Shri AkashTaneja	Jt. DGFT
8.	Shri J. M. Gupta	Jt. DGFT
9.	Dr. S. K. Bansal	Jt. DGFT
10.	Shri S.K. Mohapatra	Dy. DGFT
11.	Shri Sudhir Kumar Sharma	FTDO

Following cases were discussed. The decision taken on the individual cases are as under:-

Case No 1 : M/s. Supermax Personal Care Pvt. Ltd., Mumbai.
(P.H. case in terms of Para 2.59 of FTP)
F.No. 01/60/162/227/AM14/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Extension of EOP of Advance Authorization No.0310573730 dt. 11.05.2010.

Decision:

Mr. K. B. Nair, Sr Manager and Mr. K.K. Bennymon, Asstt. Manager from M/s Super-Max Personal care Pvt. Ltd. appeared before the committee and made the following submissions:

1. They had obtained the Advance Authorisation No 0310573730 dt. 11.05.2010 under duty exemption scheme in the name of M/s Vidyut Metalics Pvt. Ltd. Subsequently, M/s Super-Max Personal care Pvt. Ltd. acquired M/s Vidyut Metalics Pvt. Ltd. under business transfer agreement on 30.12.2010.
2. Accordingly, they approached DGFT for allowing transfer of all Advance Authorisations and EPCG Authorisations in the name of M/s Super-Max Personal care Pvt. Ltd. on 25.09.2010.
3. The DGFT issued letter dated 07.12.2010 asking us to furnish certain documents, which they supplied on 06.05.2011.
4. DGFT vide letter dated 02.08.2011 advised us to approach RA, Mumbai.
5. Accordingly, vide letter dated 01.12.2011, they approached to RA, Mumbai for getting 10 Advance Authorisations transferred in the name of M/s Super-Max Personal care Pvt. Ltd.
6. Bases upon various follow up with RA, they got Authorisations duly transferred in their name on 22.08.2012.
7. They lost almost two years to complete export obligation.
8. The Customs did not allow export in the name of M/s Super-Max Personal care Pvt. Ltd, during this period.
9. However, out of 10 Authorisations, they have fulfilled export obligation against 8 Authorisations. They have fulfilled partial export obligation against remaining two Authorisations under question but after expiry of initial export obligation period of 36 months but within 48 months.
10. They, therefore, requested to allow six months further extension or at least regularize the exports made within 48 months from the date of issue of the Authorisation.

The case was deliberated at length. Taking into consideration the facts and circumstances, the committee decided the following:

I. Export obligation period be extended from 36 months to 48 months i.e. upto 31.05.2014.

II. This will be subject to payment of composition fee @ 0.5% of FOB value of exports made after 36th month but upto 42nd month and @ 0.5% per month of FOB value of export made after 42nd month but upto 48th month.

III. Minimum value addition of 15% shall be maintained.

IV. Shortfall, if any, shall be regularised in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA, Mumbai)

Case No 2 : M/s. Supermax Personal Care Pvt. Ltd., Mumbai.
(P.H. case in terms of Para 2.59 of FTP)
F.No. 01/60/162/823/AM14/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Extension of EOP of Advance Authorization No.0310605753 dt. 10.12.2010

Decision:

Mr. K. B. Nair, Sr Manager and Mr. K.K. Bennymon, Asstt. Manager from M/s Super-Max Personal care Pvt. Ltd. appeared before the committee and made the following submissions:

11. They had obtained the Advance Authorisation No 0310605753 dt. 10.12.2010 under duty exemption scheme in the name of M/s Vidyut Metalics Pvt. Ltd. Subsequently, M/s Super-Max Personal care Pvt. Ltd. acquired M/s Vidyut Metalics Pvt. Ltd. under business transfer agreement on 30.12.2010.
12. Accordingly, they approached DGFT for allowing transfer of all Advance Authorisations and EPCG Authorisations in the name of M/s Super-Max Personal care Pvt. Ltd. on 25.09.2010.
13. The DGFT issued letter dated 07.12.2010 asking us to furnish certain documents, which they supplied on 06.05.2011.
14. DGFT vide letter dated 02.08.2011 advised us to approach RA, Mumbai.
15. Accordingly, vide letter dated 01.12.2011, they approached to RA, Mumbai for getting 10 Advance Authorisations transferred in the name of M/s Super-Max Personal care Pvt. Ltd.
16. Bases upon various follow up with RA, they got Authorisations duly transferred in their name on 22.08.2012.
17. They lost almost two years to complete export obligation.
18. The Customs did not allow export in the name of M/s Super-Max Personal care Pvt. Ltd, during this period.
19. However, out of 10 Authorisations, they have fulfilled export obligation against 8 Authorisations. They have fulfilled partial export obligation against remaining two Authorisations under question but after expiry of initial export obligation period of 36 months but within 48 months.
20. They, therefore, requested to allow six months further extension or at least regularize the exports made within 48 months from the date of issue of the Authorisation.

The case was deliberated at length. Taking into consideration the facts and circumstances, the committee decided the following:

V. Export obligation period be extended from 36 months to 48 months i.e. upto 31.12.2014.

VI. This will be subject to payment of composition fee @ 0.5% of FOB value of exports made after 36th month but upto 42nd month and @ 0.5% per month of FOB value of export made after 42nd month but upto 48th month.

VII. Minimum value addition of 15% shall be maintained.

VIII. Shortfall, if any, shall be regularised in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA, Mumbai)

Case No 3: M/s. Torrent Pharmaceuticals Ltd., Ahmedabad.
F.No. 01/60/162/980/AM16/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Extension of EOP of Advance Authorization No. 0810132140 dt. 04.06.2014.

Decision:

The Committee noted that the above mentioned Authorization was issued with conditions stipulated under PC-9 dated 30.06.2003, which allows 12 months period for EO fulfillment from import of each consignment. The imports were made on 16.06.2014 and 18.08.2014. Accordingly, initial obligation period was upto 30.06.2015 and 31.08.2015 respectively. The applicant has effected 68.99% exports, during the initial export obligation period, towards discharge of export obligation against the Authorisation. Taking all these facts into account, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months against each consignment i.e. upto 31.12.2015 and 29.02.2016 respectively.
II. This is only for accounting and regularization of exports already effected.
III. This is subject to a payment of composition fee @ 0.5% of FOB value of export made after initial obligation period.
IV. RA shall check that 50% exports against each consignment were made within initial export obligation period. If not, composition fee will be charged @ 0.5% per month of unfulfilled FOB value.
V. The minimum value addition of 15% as prescribed under Para 4.09 of FTP(2015-2020) shall be maintained.
VI. The applicant has to pay duty plus interest on inputs consumed and exported after 18 months from the date of import consignment.

(Action: RA, Ahmedabad)

Case No 4: M/s. Torrent Pharmaceuticals Ltd., Ahmedabad.
F.No. 01/60/162/065/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Clubbing of 2 of Advance Authorization No.(i) 0810094940 dt. 24.12.2010 and (ii) 0810101154 dt. 06.07.2011 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the above mentioned Authorisations were issued with conditions stipulated under PC-9 dated 30.06.2003 read with appendix 30A which allows 12 months period for EO fulfilment from import of each consignment. PRC allows further six months extension in such cases. In this case, the last date of shipment i.e. 28.07.2012 is within 18 months from the date of import of fist consignment i.e. 04.01.2011. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months from the date of import of first consignment against Advance Authorizations No. 0810094940 dt. 24.12.2010 i.e. upto **31.07.2012.**
II. This will be subject to payment of composition fee @ 0.5 % of FOB value of exports made after 31.01.2012 and to be accounted for clubbing.
III. Clubbing of the above referred two Authorisations be allowed.
IV. However, exports made upto **31.07.2012** shall only be taken into account towards clubbing and discharge of EO.
V. RA shall examine the case in terms of Para 4.09 of FTP (2015-2020) and ensure value addition of minimum 15%. The 15% value addition for evaluating entitlement shall be applied on the clubbed FOB and CIF of the Authorizations.
VI. RA shall ensure proper accounting of the duty free inputs as per SION while clubbing the Authorizations.
VII. On clubbing, shortfall if any, shall be regularized in terms of Para 4.49 of HBP, 2015-2020.
VIII. For unutilised imported materials, if any, PC-18 dated 30.10.2007 condition shall be followed.

(Action: RA, Ahmedabad)

Case No 5 : M/s. Torrent Pharmaceuticals Ltd., Ahmedabad.
F.No. 01/60/162/085/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016

Subject: - Extension of EOP of Advance Authorization No.0810127678 dt. 02.01.2014 issued with PC-9 condition.

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with appendix 30A, which allows 12 months period for EO fulfilment from import of each consignment. The applicant has imported goods on 31.01.2014. Accordingly, initial obligation period was upto 31.01.2015. The applicant has completed 96.4% of its stipulated export obligation during the initial export obligation period. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months, i.e. upto **31.07.2015**.
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 FOB value of exports made after initial obligation period.
IV. RA shall check that 50% exports against each consignment were made within initial export obligation period. If not, composition fee will be charged @ 0.5% per month of unfulfilled FOB value.
V. The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.
VI. The applicant has to pay duty plus interest on unutilised inputs and shall follow the provisions of PC-18 dated 30.10.2007.

(Action: RA, Ahmedabad)

Case No 6: M/s. Gland Pharma Ltd., Hyderabad.
F.No. 01/60/162/045/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Extension of EOP of Advance Authorization No.0910061069 dt. 09.10.2014 issued with PC-9 condition.

Decision:

The Committee noted that the above mentioned Authorization was issued with conditions stipulated under PC-9 dated 30.06.2003, which allows 12 months period for EO fulfillment from import of each consignment. The imports were made on (i) 21.10.2014, (ii) 23.12.2014, (iii) 31.03.2015, (iv) 23.05.2015, (v) 25.05.2015, (vi) 05.06.2015, (vii) 18.06.2015, (viii) 17.08.2015, (ix) 29.09.2015 and (x) 31.10.2015. Accordingly, initial obligation period was upto 31.10.2015, 31.12.2015, 31.03.2016, 31.05.2016, 31.05.2016, 30.06.2016, 30.06.2016, 31.08.2016, 30.09.2016 and 31.10.2016 respectively. The applicant has effected 51.84% exports, during the initial export obligation period, towards discharge of export obligation against the Authorisation. Taking all these facts into account, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months against import consignments appearing at SL No (i) to (v) i.e. upto 30.04.2016, 30.06.2016, 30.09.2016, 30.11.2016 and 30.11.2016 *respectively*.
II. Export obligation period is still valid against consignments imported in June, 2015 onwards. Hence, no extension be allowed.
III. This is subject to a payment of composition fee @ 0.5% of FOB value of export made after initial obligation period.
IV. RA shall check that 50% exports against each consignment were made within initial export obligation period. If not, composition fee will be charged @ 0.5% per month of unfulfilled FOB value.
V. The minimum value addition of 15% as prescribed under Para 4.09 of FTP(2015-2020) shall be maintained.
VI. The applicant has to pay duty plus interest on inputs consumed and exported after 18 months from the date of import consignment.

(Action: RA, Hyderabad)

Case No 7: M/s. Medicamen Biotech Ltd., Delhi.
F.No. 01/60/162/063/AM16/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject:- Extension of EOP upto 30.11.2014 and waiver of PC-18 condition in Advance Authorization No.0510304837 dt. 10.10.2011 issued under PC-9 condition.

Decision:

The committee noted that PRC, in its meeting dated 22.09.2015 has already granted six months extension in EOP, as per norms adopted in such cases. Therefore, no further extension could be granted. However, as the applicant has made partial export after 18 months from the date of import of first consignment, the condition of PC-18 dated 30.10.2007 stands waived to the extent of requirement of destruction certificate provided duty plus applicable interest is paid on it.

(Action: Applicant/RA, CLA)

Case No 8: M/s. Medicamen Biotech Ltd., Delhi.
F.No. 01/60/162/305AM16/EFGC(PRC)EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Extension of EOP of Advance Authorization No. 0510333552 dt. 04.09.2012.

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with appendix 30A, which allows 12 months period for EO fulfilment from import of each consignment. The applicant has imported goods on 16.11.2012. Accordingly, initial obligation period was upto 30.11.2013. The applicant has completed 76.80% of its stipulated export obligation during the initial export obligation period and 21.19% thereafter. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months, i.e. upto **31.05.2014**.
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 FOB value of exports made after initial obligation period.
IV. RA shall check that 50% exports against each consignment were made within initial export obligation period. If not, composition fee will be charged @ 0.5% per month of unfulfilled FOB value.
V. The minimum value addition of 15% as prescribed under Para 4.09 of FTP, (2015-2020) shall be maintained.
VI. The applicant has to pay duty plus interest on unutilised inputs and shall follow the provisions of PC-18 dated 30.10.2007.

(Action: RA, CLA)

Case No 9: M/s.Aarti Drugs Ltd., Mumbai.
F.No. 01/60/162/052/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Extension of EOP of Advance Authorization No.0310744073 dt. 05.08.2013.

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with appendix 30A, which allows 12 months period for EO fulfilment from import of each consignment. The applicant has imported goods on 09.09.2013 and 29.10.2013. Accordingly, initial obligation period was upto 30.09.2014 and 31.10.2014 respectively. The applicant has completed 91.81% of its stipulated export obligation during the initial export obligation period. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months against each consignments, i.e. upto **31.03.2015 and 30.04.2015 respectively**.
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 FOB value of exports made after initial obligation period.
IV. RA shall check that 50% exports against each consignment were made within initial export obligation period. If not, composition fee will be charged @ 0.5% per month of unfulfilled FOB value.
V. The minimum value addition of 15% as prescribed under Para 4.09 of FTP, (2015-2020) shall be maintained.
VI. The applicant has to pay duty plus interest on unutilised inputs and shall follow the provisions of PC-18 dated 30.10.2007.

(Action: RA, Mumbai)

Case No 10: M/s. Pahal Foods P. Ltd., Hyderabad.
F.No. 01/60/162/051/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Request for Revalidation of DFIA No. 0910052866 dt. 01.06.2012.

Decision:

The committee noted that the said DFIA was obtained on 01.06.2012 having initial validity of 24 months i.e. upto 30.06.2014. The applicant submitted documents for EODC on 01.10.2014 i.e. after expiry of initial validity of the Authorisation. RA has allowed first revalidation upto 31.01.2015 and thereafter 43 days further revalidation considering the DFIA was in his possession. The committee, therefore, did not agree to grant further revalidation, as no case of genuine hardship has been established.

Case No 11: M/s. Rapid Engg. Co. P. Ltd., Rapid Coat Division (Unit of Rapid Engg. Co. P. Ltd.), New Delhi.
F.No. 01/60/162/032/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject:- Request for EO extension of Advance Authorization no. 0510328936 dt. 05.07.2012 for a period of 6 months from the date of endorsement.

Decision:

The committee noted that the Authorisation was issued having initial obligation period of 18 months. The applicant had option of obtaining two extensions of six months each from the concerned RA but did not opt for. It is further noted that the applicant has fulfilled 49.64% export obligation within 30 months and 15.33% thereafter. The committee, therefore, decided the following:

1. Export obligation period be extended from 18 months to 36 months i.e. upto **31.07.2015**
2. This will be subject to payment of composition fee @ 0.5% of unfulfilled FOB value of exports made after 18th month but upto 24th month and @ 0.5% per month of unfulfilled FOB value of exports made after 24th month but upto 30th month and @1% per month of unfulfilled FOB value of exports made after 30th month but upto 36th month.
3. No extension beyond 36th month shall be allowed.
4. Shortfall, if any, shall be regularised in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA, CLA)

Case No 12: M/s. Bharat Parenterals Ltd., Vadodara.
F.No. 01/60/162/668/AM16/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016

Subject:- Request for accounting the export of S/Bill No.9138462 dt. 29.05.2012 against Advance Authorization No.3410033543 dt. 13.03.2012 issued under PC-9 condition for regularization purpose.

Decision:

The committee noted that the applicant has imported 81.60kgs drugs from unregistered sources against the Authorisation and exported 33.64kgs against the Authorisation and remaining 48.960kgs against DBK shipping bills No 9138462 dated 29.05.2012. The committee was of the view that draw back against the duty free materials imported against Advance Authorisation couldn't be availed. The committee, therefore, decided the following:

1. The applicant shall pay duty plus applicable interest from the date of import of 48.960kgs drug against the Advance Authorisation.
2. PC-18 dated 30.10.2007 conditions stands waived on this 48.960kgs to the extent of requirement of destruction certificate from Excise Authority.
3. This will, however, be subject to payment of composition fee of rupees Fifty Thousand (RS. 50000/-) to RA.

(Action: RA, Vadodara)

Case No 13: M/s. Bharat Parenterals Ltd., Vadodara.

F.No. 01/60/162/667/AM16/EFGC(PRC)

PRC Meeting No. 04/AM17 dated 03.05.2016

Subject:- Request for accounting of exports made through DBK S/Bills No.3336144 dt. 17.06.2014 & 3273922 dt. 13.06.2014 against Advance Authorization No.3410039843 dt. 22.04.2014 issued under PC-9 condition for regularization purpose.

Decision:

The committee noted that the applicant has imported 275.00kgs drugs from unregistered sources against the Authorisation. However, resultant products manufactured using 255 kgs were exported by their merchant exporter through DBK shipping bills No 3336144 dated 17.06.2014 and 3273922 dated 13.06.2014. Remaining 20kgs materials are with him, which they will destroy. The committee was of the view that draw back against the duty free materials imported against Advance Authorisation couldn't be availed. The committee, therefore, decided the following:

1. The applicant shall pay duty plus applicable interest from the date of import of 275kgs drug against the Advance Authorisation.
2. PC-18 dated 30.10.2007 conditions stands waived on this 275kgs to the extent of requirement of destruction certificate from Excise Authority.
3. This will, however, be subject to payment of composition fee of rupees One Lakh Fifty Thousand (RS. 1,50,000/-) to RA.
4. A certificate from the concerned Excise Authority regarding destruction of remaining 20kgs shall be submitted.

(Action: RA, Vadodara)

Case No 14: M/s. CIGFIL Ltd., Bangalore.

F.No. 01/60/162/952/AM16/EFGC(PRC)

PRC Meeting No. 04/AM17 dated 03.05.2016

Subject:- Clubbing of 4 Advance Authorizations Nos.(i) 0710089823 dt. 23.07.2012; (ii) 0710091462 dt. 19.10.2012; (iii) 0710094831 dt. 16.04.2013 and (iv) 0710096562 dt. 09.07.2013 for closure purpose and waiver of Procedural requirement as per HBP.

Decision:

The case was deferred for seeking details of 55 S/Bs/Invoices/AREs to verify whether it bears details of the Advance Authorisation.

(Action: Applicant)

Case No 15: M/s. Industrial Solvents & Chemicals P. Ltd., Mumbai.
F.No. 01/60/162/34/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Waiver of submission e-BRC against Advance Authorization No.0310655032 dt. 21.09.2011 for redemption/EODC purpose

Decision:

The committee noted that the e-BRC was introduced vide PN No 2 (RE-2012)/2009-14 dated 5.6.2012. The date for implementation of mandatory e-BRC was extended vide PN 08(RE2012)/2009-2014 dated 06.07.2012 till 16.08.2012. Hence, RA should not insist e-BRC where payments are realised on or before 16.08.2012 and accept BRC on Appendix-22A. Hence, no policy relaxation is required.

(Action: RA, Mumbai)

Case No 16: M/s. S.R.S. Pharmaceuticals P. Ltd., Mumbai.
F.No. 01/60/162/884/AM16/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Extension of EOP of Advance Authorization No.0310720632 dt. 14.101.2013 and waiver of PC-18 condition for regularization purpose.

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with appendix 30A, which allows 12 months period for EO fulfilment from import of each consignment. The applicant has imported goods on 30.01.2013 and 24.12.2013. Accordingly, initial obligation period was upto 30.01.2014 and 31.12.2014 respectively. The applicant has completed 69% of its stipulated export obligation during the initial export obligation period. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months against each consignments, i.e. upto **31.07.2014 and 30.06.2015** respectively.
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 FOB value of exports made after initial obligation period.
IV. RA shall check that 50% exports against each consignment were made within initial export obligation period. If not, composition fee will be charged @ 0.5% per month of unfulfilled FOB value.
V. The minimum value addition of 15% as prescribed under Para 4.09 of FTP, (2015-2020) shall be maintained.
VI. The applicant has to pay duty plus interest on unutilised inputs and shall follow the provisions of PC-18 dated 30.10.2007.

(Action: RA, Mumbai)

Case No 17: M/s. Tata Communications Ltd., Mumbai.
F.No. 01/60/162/079/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Revalidation of SFIS Scrip No.0300000355 dt. 11.03.2014.

Decision:

The committee noted that as per Hon'ble High Court Mumbai order, the scrip was issued on 11.03.2014 having initial validity of 18 months, as prescribed in the prevalent procedure. The applicant did not raise any dispute about validity of the scrip at that point of time. The scrip was freely transferable within group companies. Therefore, they should have utilised it within the validity. The committee, did not see any ground of genuine hardship. The period of 18 months can't be said to be a shorter period. Hence, the committee did not accede to the request.

Case No 18: M/s. Tata Communications Ltd., Mumbai.
F.No. 01/60/162/081/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Revalidation of SFIS Scrip No.0300000313 dt. 11.03.2014.

Decision:

The committee noted that as per Hon'ble High Court Mumbai order, the scrip was issued on 11.03.2014 having initial validity of 18 months, as prescribed in the prevalent procedure. The applicant did not raise any dispute about validity of the scrip at that point of time. The scrip was freely transferable within group companies. Therefore, they should have utilised it within the validity. The committee, did not see any ground of genuine hardship. The period of 18 months can't be said to be a shorter period. Hence, the committee did not accede to the request.

Case No 19: M/s. Tata Communications Ltd., Mumbai.
F.No. 01/60/162/082/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Revalidation of SFIS Scrip No.0300000357 dt. 11.03.2014.

Decision:

The committee noted that as per Hon'ble High Court Mumbai order, the scrip was issued on 11.03.2014 having initial validity of 18 months, as prescribed in the prevalent procedure. The applicant did not raise any dispute about validity of the scrip at that point of time. The scrip was freely transferable within group companies. Therefore, they should have utilised it within the validity. The committee, did not see any ground of genuine hardship. The period of 18 months can't be said to be a shorter period. Hence, the committee did not accede to the request.

Case No 20: M/s. Tata Communications Ltd., Mumbai.
F.No. 01/60/162/080/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Revalidation of SFIS Scrip No.0300000356 dt. 11.03.2014.

Decision:

The committee noted that as per Hon'ble High Court Mumbai order, the scrip was issued on 11.03.2014 having initial validity of 18 months, as prescribed in the prevalent procedure. The applicant did not raise any dispute about validity of the scrip at that point of time. The scrip was freely transferable within group companies. Therefore, they should have utilised it within the validity. The committee, did not see any ground of genuine hardship. The period of 18 months can't be said to be a shorter period. Hence, the committee did not accede to the request.

Case No 21: M/s. Tata Communications Ltd., Mumbai.
F.No. 01/60/162/969/AM16/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Revalidation of SFIS Scrip No.0300000354 dt. 11.03.2014.

Decision:

The committee noted that as per Hon'ble High Court Mumbai order, the scrip was issued on 11.03.2014 having initial validity of 18 months, as prescribed in the prevalent procedure. The applicant did not raise any dispute about validity of the scrip at that point of time. The scrip was freely transferable within group companies. Therefore, they should have utilised it within the validity. The committee, did not see any ground of genuine hardship. The period of 18 months can't be said to be a shorter period. Hence, the committee did not accede to the request.

Case No 22: M/s. J.B. Chemicals & Pharmaceuticals Ltd., Mumbai.
F.No. 01/60/162/074/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Extension of EOP of Advance Authorization No.0310793181 dt. 21.01.2015.

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with appendix 30A, which allows 12 months period for EO fulfilment from import of each consignment. The applicant has imported goods on 05.02.2015. Accordingly, initial obligation period was upto 29.02.2016. The applicant has completed 73.00% of its stipulated export obligation during the initial export obligation period. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months, i.e. upto **31.08.2016**.
II. This will, however, be subject to payment of a composition fee @ 0.5% of unfulfilled FOB value.
III. RA shall check that 50% exports against each consignment were made within initial export obligation period. If not, composition fee will be charged @ 0.5% per month of unfulfilled FOB value.
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 unutilised inputs and shall follow the provisions of PC-18 dated 30.10.2007.

(Action: RA, Mumbai)

Case No 23: M/s. PME Power Solutions (India) P. Ltd., New Delhi
F.No. 01/60/162/084/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 03.05.2016
Subject: - Extension of EOP of DFIA Authorization No.0510321786 dt. 09.04.2012.

Decision:

The committee noted that the Authorisation was issued having initial export obligation period of 36 months. The applicant had made no export within the initial obligation period but has fulfilled 100% export obligation within 48 months. The committee, therefore, decided the following:

1. Export obligation period be extended from 36 months to 48 months i.e. upto **30.04.2016**.
2. This will, however, be allowed subject to payments of composition fee @ 0.5% of unfulfilled FOB value of export made after 36th month but upto 42nd month and @ 0.5% per month of FOB value of export made after 42nd month but upto 48th month.
3. Shortfall, if any, shall be regularised in terms of Para 4.49 of HBP, 2015-2020.
4. Minimum 20% Value addition shall be maintained.

(Action: RA, CLA)

Due to paucity of time the meeting was postponed, which resumed on 04.05.2016 at 9:30AM. Following cases were discussed. Decisions taken are as under:

Case No 24: M/s. PME Power Solutions (India) P. Ltd., New Delhi
F.No. 01/60/162/075/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Extension of EOP of DFIA No.0510322017 dt. 11.04.2012.

Decision:

The committee noted that the Authorisation was issued having initial export obligation period of 36 months. The applicant had fulfilled 50% export obligation within the initial obligation period. The committee, therefore, decided the following:

1. Export obligation period be extended from 36 months to 48 months i.e. upto **30.04.2016**.
2. This will, however, be allowed subject to payments of composition fee @ 0.5% of unfulfilled FOB value of export made after 36th month but upto 42nd month and @ 0.5% per month of FOB value of export made after 42nd month but upto 48th month.
3. This will, however, be also subject to verification by RA that minimum 50% export obligation, even on prorate basis, has been fulfilled within initial obligation period. Extension shall not be allowed, if statement is found incorrect.
4. Shortfall, if any, shall be regularised in terms of Para 4.49 of HBP, 2015-2020.
5. Minimum 20% Value addition shall be maintained.

(Action: RA, CLA)

Case No 25: M/s. TRS Sealing Systems (India) P. Ltd., Pune.
F.No. 01/60/162/083/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Extension of EOP of Advance Authorization No.3110059116 dt. 27.06.2013.

<u>**Decision:**</u>

The committee noted that the Authorisation was issued having initial export obligation period of 18 months. RA has allowed two extensions of six months each as per the provisions in HBP. The applicant has fulfilled 79% export obligation and sought further extension for six months. Taking into consideration these facts the committee decided the following:

1. Export obligation period be extended from 30 months to 36 months i.e. upto **30.06.2016**.
2. This will, however, be subject to payment of composition fee @ 1% per month of unfulfilled FOB value and submission of a certificate from the concerned Excise Authority that raw materials imported duty free are in the possession of the applicant.
3. Minimum 15% value addition shall be maintained.

(Action: RA, Pune)

Case No 26: M/s. Kone Elevator India P. Ltd., Chennai.
F.No. 01/60/162/043/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Condoning the procedural lapse of not producing Bill of Exports against supplies made to SEZ units against Advance Authorization No.0410109516 dt. 20.11.2009.

<u>**Decision:**</u>

The committee noted that supplies were made to SEZ unit without generating Bill of Export. The details of Advance Authorisation and/or consumption of duty free materials are also not declared in the ARE-1. The committee, therefore did not accede to the request. The applicant is hereby directed to get the case regularised in terms of Para 4.49 considering NIL export.

(Action: Applicant/RA, Chennai: If the applicant fails to get the case regularized within a month from the date of publication of these minutes on the Directorate website, necessary penal action as per provision under FT(DR) Act, 1992, as amended, should be initiated)

Case No 27: M/s. Lubi Industries LLP, Gujarat.
F.No. 01/60/162/086/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject:- Automatic extension of EOP under Para-4.42 (e) until the Authorization is amended under Rule 8 of FT (R) Rules, 1993 and make it available in customs EDI with new IEC No.0812023862 against Advance Authorization No.0810090670 dt. 21.07.2010.

Decision:

The case was deferred for seeking report from RA as to why amendment in Authorisation was not allowed when High court had allowed amalgamation of two companies.

(Action: RA, Ahmedabad)

Case No 28: M/s. Lubi Industries LLP, Gujarat.
F.No. 01/60/162/087/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject:- Automatic extension of EOP under Para-4.42 (e) until the Authorization is amended under Rule 8 of FT (R) Rules, 1993 and make it available in customs EDI with new IEC No.0812023862 against Advance Authorization No.0810086954 dt. 03.03.2010.

Decision:

The case was deferred for seeking report from RA as to why amendment in Authorisation was not allowed when High court had allowed amalgamation of two companies.

(Action: RA, Ahmedabad)

Case No 29: M/s. Stylrite Optical Industries, Mumbai.
F.No. 01/60/162/003/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Revalidation of Advance Authorization No.0310746048 dt. 20.08.2013.

Decision:

The committee noted that the Authorisation was issued having initial validity of 12 months. RA has allowed one revalidation of six month on request. Despite that the applicant could not utilise the Authorisation. No cogent reason of genuine hardship is established. The committee, therefore, did not accede to the request.

Case No 30: M/s. Wockhardt Ltd., Aurangabad.
F.No. 01/60/162/973/AM16/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Extension of EOP of Advance Authorization No.0310793069 dt. 19.01.2015 issued with PC-9 condition.

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with appendix 30A, which allows 12 months period for EO fulfilment from import of each consignment. The applicant has imported goods on 29.01.2015. Accordingly, initial obligation period was upto 31.01.2016. The applicant has completed 23.42% of its stipulated export obligation during the initial export obligation period. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months, i.e. upto **31.07.2016**.
II. This will, however, be subject to payment of a composition fee @ 0.5% per month of unfulfilled FOB value.
III. The minimum value addition of 15% as prescribed under Para 4.09 of FTP, (2015-2020) shall be maintained.

(Action: RA, Mumbai)

Case No 31: M/s. Bharat Heavy Electrical Ltd., Haridwar
F.No. 01/60/162/036/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Extension of EOP of Advance Authorization No.6110000602 dt. 18.04.2011.

Decision:

The Committee noted that the Authorisation was obtained for export of steam Turbine and Generator to Syria under Govt. of India Line of Credit. Due to disturbed Political condition in Syria, no shipping line was ready to lift the goods. Further, as per advisory dated 11.06.2012 issued by Second Secretary, Embassy of India in Syria, the operation at project site was suspended. The item manufactured as per requirement of Syrian buyer cannot be exported to any other country. Taking into consideration the genuine hardship and force majeure, the committee decided the following:

i. Extension in export obligation period be allowed upto 31.03.2018 without any composition fee under force majeure.
ii. This will, however, be subject to the condition that the applicant shall submit a certificate from the concerned Excise Authority that the duty free inputs imported against the Authorisation have been consumed fully in the resultant product so manufactured and the same are in the possession of the applicant.

(Action: Applicant/RA, Dehradun)

Case No 32: M/s. Specialty Chemicals (M/s. Rajsons Exports, Rajkot have transferred the DFIA in the name of M/s. Speciality Chemicals, Gujarat)
F.No. 01/60/162/01/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Second revalidation of DFIA No.2410036340 dt. 09.05.2012.

Decision:

The applicant alleged that they could not utilise that said DFIA because the RA had imposed the conditions stipulated vide PN 35 dated 30.10.2013 on DFIA whereas the said DFIA was already endorsed with transferability on 26.12.2012. The case was, therefore, deferred for seeking report from the RA.

(Action: RA, Mumbai shall submit report within 10 days from the date of uploading of these minutes on the Directorate website)

Case No 33: M/s. United Phosphorus Ltd., Mumbai.
F.No. 01/60/162/046/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject:- Request for considering of the export made under 12 S/bills (4075965 dt. 20.02.2013, 4112757 dt. 22.02.2013, 4173397 dt. 26.02.2013, 4417985 dt. 13.03.2013, 4607940 dt. 23.03.2013, 7156621 dt. 27.08.2013, 7196637 dt. 29.08.2013, 7197827 dt. 29.08.2013, 7502664 dt. 17.09.2013, 7524371 dt. 18.09.2013, 7647587 dt. 25.09.2013, 7723877 dt. 29.09.2013) in Advance Authorization no.0310645796 dt.02.08.2011 towards discharge of export obligation.

Decision:

The committee noted that the above mentioned 12 shipments were effected in 2013 mentioning Authorisation No 0310713819 dated 30.10.2012 instead of Authorisation No 0310645796 dated 02.08.2011 against which

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export obligation was due. The committee further noted that initial export obligation period against the Authorisation No 0310645796 dated 02.08.2011 was upto 31.08.2014 and the above referred shipments were effected in 2013. The committee, therefore, decided the following:

I. Above mentioned 12 shipping bills shall be accounted for discharge of export obligation against Authorisation No 0310645796 dated 02.08.2011.
II. This will, however, be allowed subject to payment of Rs. 200/- per shipping bill as composition fee to RA.
III. RA shall ensure that the same shipping bills are not accounted for discharge of export obligation against Authorisation No 0310713819 dated 30.10.2012.
IV. The applicant shall furnish an affidavit-cum- indemnity bond affirming therein that in case of any loss/demurrage to the exchequer is noticed in future, they shall pay immediately the same with applicable interest without protest or raising any dispute.

(Action: Applicant/RA, Mumbai)

Case No 34: M/s. Ravi Foods P. Ltd., Hyderabad.
F.No. 01/60/162/057/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Revalidation of DFIA No.0910055369 dt. 12.03.2013.

Decision:

The committee noted that vide Notification No 31 dated 01.08.2013, Para 4.1.15 was inserted in FTP, 2009-2014 which provides that "*Wherever SION permits use of either (a) a generic input or (b) alternative inputs, unless the name of the specific input(s) [which has (have) been used in manufacturing the export product] gets indicated / endorsed in the relevant shipping bill and these inputs, so endorsed, match the description in the relevant bill of entry, the concerned Authorisation will not be redeemed. In other words, the name/description of the input used (or to be used) in the Authorisation must match exactly the name/description endorsed in the shipping bill. At the time of discharge of export obligation (EODC) or at the time of redemption, RA shall allow only those inputs which have been specifically indicated in the shipping bill.*" In this case exports were made after issue of the said Notification and without indicating the actual consumption of inputs. Therefore, EODC can't be issued against the said DFIA. Hence, question of further revalidation of the said DFIA does not arise.

Case No 35: M/s. Ravi Foods P. Ltd., Hyderabad.
F.No. 01/60/162/058/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Revalidation of DFIA No.0910055370 dt. 12.03.2013.

Decision:

The committee noted that vide Notification No 31 dated 01.08.2013, Para 4.1.15 was inserted in FTP, 2009-2014 which provides that "*Wherever SION permits use of either (a) a generic input or (b) alternative inputs, unless the name of the specific input(s) [which has (have) been used in manufacturing the export product] gets indicated / endorsed in the relevant shipping bill and these inputs, so endorsed, match the description in the relevant bill of entry, the concerned Authorisation will not be redeemed. In other words, the name/description of the input used (or to be used) in the Authorisation must match exactly the name/description endorsed in the shipping bill. At the time of discharge of export obligation (EODC) or at the time of redemption, RA shall allow only those inputs which have been specifically indicated in the shipping bill.*" In this case exports were made after issue of the said Notification and without indicating the actual consumption of inputs. Therefore, EODC can't be issued against the said DFIA. Hence, question of further revalidation of the said DFIA does not arise.

Case No 36: M/s. Zenith Industrial Rubber Products P. Ltd., Mumbai.
F.No. 01/60/162/24/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Revalidation of Advance Authorization No.03103680965 dt. 08.02.2012

Decision:

The committee noted that the Authorisation was issued having initial validity of 24 months for import. RA has allowed six months further revalidation as per their request. One item has been imported fully whereas export obligation completed is only 9.59%: and export obligation period has expired on 28.02.2015. Hence, no merit for granting further revalidation.

Case No 37: M/s. Neogen Chemicals Ltd., Mumbai.
F.No. 01/60/162/40/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Revalidation of Advance Authorization No.0310767490 dt. 23.01.2014.

Decision:

The committee noted that the Authorisation was issued having initial validity of 12 months for import. RA is empowered to allow one time revalidation for further six months. However, the applicant did not avail the said facility. No supporting document, establishing genuine hardship, is submitted by the applicant. Hence, the committee did not accede to the request.

Case No 38: M/s. Neogen Chemicals Ltd., Mumbai.
F.No. 01/60/162/39/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Revalidation of Advance Authorization No.0310767056 dt. 21.01.2014.

Decision

The committee noted that the Authorisation was issued having initial validity of 12 months for import. RA is empowered to allow one time revalidation for further six months. However, the applicant did not avail the said facility. No supporting document, establishing genuine hardship, is submitted by the applicant. Hence, the committee did not accede to the request.

Case No 39: M/s. RDB Rasayans Ltd., Kolkata..
F.No. 01/60/162/47/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Revalidation of Advance Authorization No.0210203974 dt. 09.06.2014.

Decision:

The committee noted that the Authorisation was issued having initial validity of 12 months for import. RA has allowed one time revalidation for further six months. The applicant has imported 60% and exports have also been completed to that extent. Hence, the committee did not accede to the request. The applicant is suggested to get the case redeemed on prorata basis and obtain a new Authorisation, if desire.

Case No 40: M/s. Fresenius Kabi Oncology Ltd., N. Delhi.
F.No. 01/60/162/70/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject:- Clubbing of 2 Advance Authorizations Nos.(i) 0510388676 dt. 13.06.2014 and (ii) 0510385442 dt. 01.05.2014 issued under PC-9 condition for regularization purpose.

Decision:

The committee noted that above mentioned two Authorisations were issued with PC-9 conditions. Import in the first Authorisation was made on 31.07.2014. Export obligation in the second Authorisation have been completed within the initial obligation period of the first Authorisation i.e. within 12 months from the date of import. The committee, therefore, decided the following:

1. Clubbing of above referred two Authorisations be allowed.
2. Exports made in the subsequent Authorisation but upto 31.07.2015 shall only be accounted for.
3. Inputs shall be accounted as per norms.
4. On clubbing, minimum value addition of 15% shall be maintained. The 15% value addition for evaluating entitlement shall be applied on the clubbed FOB and CIF of the Authorizations.

(Action: RA, CLA)

Case No 41: M/s. Mylan Laboratories Ltd,., Hyderabad.
F.No. 01/60/162/88/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject:- Clubbing of Advance Authorizations Nos.0910053776 dt. 12.09.2012 and 0910060166 dt. 21.05.2014 for regularization purpose.

Decision:

The committee noted that the Authorisation No 0910053776 dt. 12.09.2012 was issued having initial obligation period of 18 months. RA is empowered to allow two extension of six months each in such cases and PRC considered six months further extension on merit. So export obligation period could be extended upto 30.09.2015. The exports in both the Authorisation have been completed by 30.09.2015. The committee, therefore, decided the following:

1. Clubbing of two Authorisations be allowed.
2. On clubbing Authorisations will become one Authorisation for all purpose and no further export or import shall be allowed.
3. Export obligation period be extended from 18 months to 36 months against Authorisation No 0910053776 dt. 12.09.2012. However, this will be subject to payment of composition fee @ 0.5% of FOB value of export made after 18th month but upto 24th month and @0.5% per month of FOB value of export made after 24th month but upto 30th month and @ 1% per month of FOB value of export made after 30th month but upto 36th month.
4. RA shall ensure proper accounting of the duty free inputs as per SION while clubbing the Authorizations.
5. On clubbing, minimum value addition of 15% shall be maintained. The 15% value addition for evaluating entitlement shall be applied on the clubbed FOB and CIF of the Authorizations.
6. Shortfall, if any, shall be regularised in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA, Hyderabad)

Case No 42: M/s. Scott-Edil Advance Research Lab. & Education Ltd., Chandigarh..
F.No. 01/60/162/77/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Extension of EOP of Advance Authorization No.2210015069 dt. 26.08.2014 issued under PC-9 condition.

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with appendix-30A, which allows 12 months period for EO fulfilment from import of each consignment. The applicant has imported goods on 12.09.2014. Accordingly, initial obligation period was upto 30.09.2015. The applicant has effected no export during the initial export obligation period. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months, i.e. upto **31.03.2016**.
II. This is only for accounting and regularization of exports already effected.
III. This is subject to payment of a composition fee @ 0.5% per month of unfulfilled FOB value.
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 unutilised inputs and shall follow the provisions of PC-18 dated 30.10.2007.

(Action: RA, Chandigarh)

Case No 43: M/s. Scott-Edil Advance Research Lab. & Education Ltd., Chandigarh.
F.No. 01/60/162/68/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Extension of EOP of Advance Authorization No.2210015068 dt. 26.08.2014 issued under PC-9 condition.

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with appendix-30A, which allows 12 months period for EO fulfilment from import of each consignment. The applicant has imported goods on 12.09.2014. Accordingly, initial obligation period was upto 30.09.2015. The applicant has effected no export during the initial export obligation period. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months, i.e. upto **31.03.2016**.
II. This is only for accounting and regularization of exports already effected.
III. This is subject to payment of a composition fee @ 0.5% per month of unfulfilled FOB value.
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 unutilised inputs and shall follow the provisions of PC-18 dated 30.10.2007.

(Action: RA, Chandigarh)

Case No 44: M/s. Scott-Edil Advance Research Lab. & Education Ltd., Chandigarh.
F.No. 01/60/162/76/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Extension of EOP of Advance Authorization No.2210015070 dt. 27.08.2014 issued under PC-9 condition.

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with appendix-30A, which allows 12 months period for EO fulfilment from import of each consignment. The applicant has imported goods on 29.01.2015. Accordingly, initial obligation period was upto 31.01.2016. The applicant has effected no export during the initial export obligation period but completed 60% exports thereafter. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months, i.e. upto **31.03.2016**.
II. This is only for accounting and regularization of exports already effected.
III. This is subject to payment of a composition fee @ 0.5% per month of unfulfilled FOB value.
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 unutilised inputs and shall follow the provisions of PC-18 dated 30.10.2007.

(Action: RA, Mumbai)

Case No 45: M/s. Nicomet Industries Ltd., Mumbai.
F.No. 01/60/162/60/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject:- Request for Clubbing of 15 Advance Authorizations No.(1) 0310312594 dt. 18.01.2005; (2)0310326951 dt. 21.04.2005; (3)0310336902 dt. 30.06.2005; (4)0310360708 dt. 23.12.2005; (5)0310372647 dt. 22.03.2006; (6)0310405902 dt. 30.10.2006; (7)0310426392 dt. 11.04.2007; (8)0310432639 dt.

14.06.2007; (9)0310435985 dt. 12.07.2007; (10)0310437167 dt. 23.07.2007; (11)0310442729 dt. 12.09.2007; (12)0310459253 dt. 25.01.2008; (13)0310482570 dt. 13.08.2008; (14)0310491157 dt. 21.10.2008; and (15)0310498704 dt. 18.12.2008.

Decision:

The committee noted that the above mentioned Authorisation were issued during 2005 to 2008 period. The committee allows clubbing of Authorisations issued within 36 months and exports are made within 48 months from the date of issue of first Authorisation. These criteria does not meet in the case. Hence, the request for clubbing of 15 Authorisations was rejected.

However, the applicant is given option to make request to RA for clubbing of Authorisations in two sets where Authorisations were issued within 36 months and exports were completed within 48 months from the date of issue of earliest Authorisation in each set. However, accounting of export made after 36th months but upto 48th months shall be allowed subject to payment of composition fee @ 0.5% of FOB value of exports made after 36th month of earliest Authorisation but upto 42nd month and @ 0.5% per month of FOB value of export made after 42nd month but upto 48th month. Other conditions of clubbing as prescribed in Para 4.38 of HBP, 2015-2020 shall be followed.

(Action: Applicant/RA, Mumbai)

Case No 46: M/s. Indian Steel Corporation Ltd., Mumbai.
F.No. 01/60/162/67/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject: - Revalidation of Advance Authorization No.0310606334 dt. 15.12.2010.

Decision:

The committee noted that the Authorisation was issued having initial validity of 24 months for import. RA is empowered to allow one time revalidation for further six months. However, the applicant did not avail the facility. No case of genuine hardship is established. Hence, the committee did not accede to the request.

Case No 47: M/s. Maharashtra Seamless Ltd., New Delhi.
F.No. 01/60/162/62/AM17/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject:- Clubbing of 9 Advance Authorizations Nos.(i)0510223556 dt. 09.07.2008; (ii) 0510223555 dt. 09.07.2008; (iii) 0510226507 dt. 29.08.2008; (iv) 0510233370 dt. 24.12.2008; (v) 0510244956 dt. 01.07.2009; (vi) 0510245972 dt. 16.07.2009; (vii) 0510262835 dt. 24.04.2010; (viii) 0510276939 dt. 12.11.2010 and (ix) 0510287935 dt. 08.04.2011.

Decision:

The committee noted that the above mentioned 9 Authorisations were issued within a period of 36 months and exports were completed within 48 months from the date of issue of the earliest Authorisation. The committee, therefore, decided the following:

1. Clubbing of above mentioned 9 Authorisations be allowed.
2. On clubbing, Authorisations will become one Authorisation for all purpose and no further export or import be allowed.
3. Export obligation period be extended from 36 month to 42 month against the Authorisation No 0510223556 dt. 09.07.2008 subject to payment of composition fee @ 0.5% of clubbed FOB value of export made after 36th month but upto 42nd month.
4. RA shall ensure proper accounting of the duty free inputs as per SION while clubbing the Authorizations.
5. On clubbing, minimum value addition of 15% shall be maintained. The 15% value addition for evaluating entitlement shall be applied on the clubbed FOB and CIF of the Authorizations.
6. Shortfall, if any, shall be regularised in terms of para 4.49 of HBP, 2015-2020.

(Action: RA, CLA)

Case No 48: M/s. Maharashtra Seamless Ltd., New Delhi.
F.No. 01/60/162/936/AM16/EFGC(PRC)
PRC Meeting No. 04/AM17 dated 04.05.2016
Subject:- Clubbing of 6 Advance Authorizations Nos.(i)0510226508 dt. 29.08.2008; (ii) 0510238133 dt. 17.03.2009; (iii) 0510269400 dt. 30.07.2010; (iv) 0510275388 dt. 21.10.2010; (v) 0510275355 dt. 20.10.2010 and (vi) 0510287946 dt. 11.04.2011.

Decision:

The committee noted that the above mentioned 6 Authorisations were issued within a period of 36 months and exports were completed within 48 months from the date of issue of the earliest Authorisation. The committee, therefore, decided the following:

1. Clubbing of above mentioned 9 Authorisations be allowed.
2. On clubbing Authorisations will become one Authorisation for all purpose and no further export or import be allowed.
3. Export obligation period be extended from 36 month to 42 month against the Authorisation No 0510226508 dt. 29.08.2008 subject to payment of composition fee @ 0.5% of clubbed FOB value of export made after 36th month but upto 42nd month and @ 0.5% per month of clubbed FOB value of export made after 42nd month but upto 48th month.
4. RA shall ensure proper accounting of the duty free inputs as per SION while clubbing the Authorizations.
5. On clubbing, minimum value addition of 15% shall be maintained. The 15% value addition for evaluating entitlement shall be applied on the clubbed FOB and CIF of the Authorizations.
6. Shortfall, if any, shall be regularised in terms of para 4.49 of HBP, 2015-2020.

(Action: RA, CLA)

The meeting ended with a vote of thanks to the Chair.

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