

**Minutes of the Policy Relaxation Committee Meeting held under the  
Chairmanship of DGFT, Shri Pravir Kumar, IAS on 13.08.2015**

Meeting No. 07/AM16 held on 13.08.2015 at 3:30 PM.

List of officers present in the meeting is given below:

|                         |            |
|-------------------------|------------|
| 1. Shri D. K. Singh     | Addl. DGFT |
| 2. Shri L.B. Singhal    | Addl. DGFT |
| 3. Shri Jaikant Singh   | Addl. DGFT |
| 4. Shri K.C. Rout       | Addl. DGFT |
| 5. Shri Darshan Singh   | Jt. DGFT   |
| 6. Shri Jay Karan Singh | Jt. DGFT   |
| 7. Shri J. M. Gupta     | Jt. DGFT   |
| 8. Shri S. P. Roy       | Jt. DGFT   |
| 9. Shri S.K. Mohapatra  | Dy. DGFT   |

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

**Case No.1.M/s Emcure Pharmaceuticals Ltd., Pune**

F.No. 01/60/162/898/AM14/EFGC(PRC)

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for deletion of applicability of Policy Circular no. 9 dt.30.6.2003 against 7 Advance Authorizations No.3110039723 dt. 26.08.2009, 3110044134 dt. 29.07.2010, 3110045645 dt. 26.11.2010, 3110052462 dt. 17.01.2012, 3110054408 dt. 22.05.2012, 3110056925 dt. 24.01.2013 and 3110063481 dt. 11.04.2014 for registration condition being Indian Origin drug.

**OR**

Allow EOP extension and grant waiver from the destruction and consumption certificate for regularization purpose.

**Decision:**

The Committee noted that the bulk drug 'Fomepizole' which was manufactured in India was exported to Mauritius, as the drug manufacturing Licence issued to Hyderabad based drug manufacturing unit by Drug Controller does not allow sale of said drug in India. In order to meet the requirement of their buyer, the applicant was compelled to import the same drug from Mauritius for exporting of formulations manufactured out of imported drug. The committee further noted that as per Policy Circular No 9 dated 30.06.2003 read with P.N. 2 dated 27.08.2009, drug imported from unregistered sources manufactured abroad attracts 12 months condition for fulfilment of export obligation from the date of clearance of first consignment. In this case, though the drug so imported is manufactured in India but the same was not allowed to be sold in India thus, the same will be treated as import of drug from unregistered sources only. Hence, P.C. 9 condition shall apply in this case.

However, the case was deferred for seeking status of E.O. fulfillment against each Authorisation for consideration of alternative request.

**(Action: Applicant)**

**Case No.2.M/s Lupin Ltd., Mumbai**

F.No. 01/60/162/698/AM15/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - EOP extension of Advance Authorization No. 0310710345 dt. 25.09.2012 for regularization.

**Decision:**

The Committee observed that that applicant has fulfilled 100% export obligation. However, 44% exports are made within the initial export obligation period and the balance 56% outside EOP but within two months from the expiry of the initial export obligation period. Hence, the Committee decided the following:

- I. Export obligation period be extended from 12 months to 14 months i.e. upto 31.12.2013.
- II. This is only for accounting and regularization of exports already effected.
- III. This is subject to a payment of composition fee @ 0.5%/per month on FOB value of exports made after initial obligation period.
- 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.3. M/s Sentiss Pharma Pvt. Ltd., Delhi**

F.No. 01/60/162/40/AM16/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for waiver from destruction certificate in Advance Authorization No. 0510275526 dated 22.10.2010 issued under PC-9 condition for regularization purpose.

**Decision:**

The Committee noted that there was a manufacturing process loss of 0.010 Kg. of imported raw material however, the applicant has already paid duty + interest on the said unavailable raw material. Hence, the Committee decided that PC-18 condition stands waived to the extent of requirement of destruction certificate/re-export.

**(Action: CLA, Delhi)**

**Case No.4. M/s Intas Pharmaceuticals Ltd. Ahmedabad**

F.No. 01/60/162/666/AM15/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - EOP extension of Advance Authorization No. 0810107927 dated 19.01.2012 issued under PC-9 condition for regularization purpose.

**Decision:**

The Committee noted that the applicant has fulfilled 100% export obligation. However, 92.42% exports are made within stipulated export obligation period and remaining 7.58% outside EOP. As the validity of export obligation period (31.01.2014) from the last import consignment (22.01.2013) is later than 12+6 months (01.11.2013) from the date of import of first consignment (01.05.2012), the committee did not accede to the request of EOP extension. Hence, the committee decided as follows:

- I. The applicant has to pay duty plus interest on inputs consumed and exported after prescribed obligation period.
- II. PC-18 condition stands waived to the extent of requirement of re-export/destruction certificate on export made outside the EOP.

**(Action: RA, Ahmedabad)**

**Case No.5. M/s Intas Pharmaceuticals Ltd. Ahmadabad**

F.No. 01/60/162/692/AM15/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - EOP extension of Advance Authorization No. 0810116704 dated 06.12.2012 issued under PC-9 condition for regularization purpose.

**Decision:**

The Committee observed that the applicant has fulfilled 44.32% export obligation within the initial export obligation period and the balance 55.67% export obligation was completed by 06.09.2014 i.e. within further six months after initial obligation period. Hence, the Committee decided as follows:

- I. Export obligation period be extended for six months i.e. upto 30.06.2014 against the above mentioned Advance Authorisation.
- II. This is only for accounting and regularization of exports already effected. This is subject to a payment of composition fee @ 0.5% per month of FOB value of export made after initial obligation period.
- III. The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.
- IV. The applicant has to pay duty plus interest on inputs consumed and exported after 18 months from date of first import.
- V. PC-18 condition stands waived to the extent of requirement of re-export/destruction certificate on export made outside the extended EOP.

**(Action: RA, Ahmedabad)**

**Case No.6.M/s Intas Pharmaceuticals Ltd. Ahmadabad**

F.No. 01/60/162/734/AM15/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for grant of EOP extension of Advance Authorization No. 0810108544 dated 07.02.2012 issued under PC-9 condition for regularization.

**Decision:**

The Committee noted that the applicant has fulfilled 100% export obligation. However, 81.457% exports are made within stipulated export obligation period and remaining 18.543% outside EOP. As the validity of export obligation period (30.05.2014) from the last import consignment (06.05.2013) is later than 12+6 months (30.09.2013) from the date of import of first consignment (05.03.2012), the committee did not accede to the request of EOP extension. Hence, the committee decided as follows:

- i. The applicant has to pay duty plus interest on inputs consumed and exported after prescribed obligation period.
- ii. PC-18 condition stands waived to the extent of requirement of re-export/destruction certificate on export made outside the EOP.

**(Action: RA, Ahmedabad)**

**Case No.7. M/s Brakes India Ltd., Chennai**

F.No. 01/60/162/722/AM15/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for revalidation of DEPB scrip No. 0410132730 dt. 10.01.2012

**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 6 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, Chennai)**

**Case No.8.Saint-Gobain Glass India Ltd., Kanchipuram**

F.No. 01/60/162/384/AM14/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for justified relief for refund of Duty Drawback on the duty paid on indigenous inputs against Advance Authorization No. 0410084466 dt. 25.09.2006 on the lines of a similar case considered by PRC Meeting no. 40/AM14 (case no.20)

**Decision:**

The Committee observed that the applicant's case was earlier rejected twice in PRC meetings dated 03.09.2013 and 10.12.2013. The Committee, after

**considering the reasons and justification submitted by the applicant, did not find any merit to review earlier decision.**

**Case No.9.Saint-Gobain Glass india Ltd., Kanchipuram**

F.No. 01/60/162/383/AM14/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for justified relief for refund of Duty Drawback on the duty paid on indigenous inputs against Advance Authorization No. 0410084413 dt. 21.09.2006 on the lines of a similar case considered by PRC Meeting no. 40/AM14 (case no.20)

**Decision:**

**The Committee observed that the applicant's case was earlier rejected twice in PRC meetings dated 03.09.2013 and 10.12.2013. The Committee, after considering the reasons and justification submitted by the applicant, did not find any merit to review earlier decision.**

**Case No.10.M/s Sapphire Lifesciences Pvt. Ltd., Mumbai**

F.No. 01/60/162/77/AM16/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for:

- (i) E.O. extension from the date of expiry of the initial E.O. period against Advance Authorization No.0310129684 dt. 19.03.2002.
- (ii) Consideration of 2 Shipping Bills No.5189497 dt. 29.11.2003 & 2549569 dt. 21.01.2004 with export product which is wrongly exported by mentioning other AA No.0310210775 dt. 27.06.2003 (against which they have already obtained EODC from RA) towards fulfillment of E.O. (as per SION A-54) under this AA.
- (iii) Considering of Shipping Bill No.706602 dt.30.05.2002 with the export product (as per SION A-54) under this Advance Authorization.

**Decision:**

**The Committee observed that the Advance Authorization in question is issued on 19.03.2002 and still pending for closure. Hence, it was decided to seek report from RA on following:**

- (1) **As to how the Authorisation No 0310129684 dated 19.03.2002 has not been adjudicated and still pending for closure?**
- (2) **Whether Shipping Bills No.5189497 dated 29.11.2003 & 2549569 dated 21.01.2004 have been taken into account towards discharge of export obligation against Advance Authorisation No 0310210775 dated 27.06.2003?**

**RA shall submit report within 10 days from the date of publishing of minutes.**

**(Action: RA, Mumbai)**

**Case No.11. M/s Sapphire Lifesciences Pvt. Ltd., Mumbai**

F.No. 01/60/162/75/AM16/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for Waiver from PC-18 condition in Advance Authorization No. 0310265887 dt. 28.04.2004

**Decision:**

The Committee noted that the applicant has fulfilled 97.77% export obligation within the initial export obligation period i.e. by 31.12.2004. The balance 2.33% (67Kgs) were left unaccounted due to mistake of logistic department. However, they have paid Customs duty + Interest on it. Thus, they have sought waiver of PC 18 condition as raw materials imported were not available with them. Taking into consideration meagre quantity and genuine hardship in accounting of left out quantity, the Committee decided to waive of PC-18 Condition for closure of the case subject to payment of Rs. 5000/- as composition fee to RA.

**(Action: RA, Mumbai)**

**Case No.12.M/s Poddar Mercantile Pvt. Ltd., Howrah**

F.No. 01/60/162/21/AM16/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for EOP Extension against Advance Authorization no. 0210127127 dt.29.05.2009 for regularization purpose.

**Decision:**

The Committee observed that the applicant has fulfilled 100% export obligation on pro-rata basis. However, 97.31% exports are made within stipulated export obligation period and 2.69% outside EOP but within six months. Hence, the Committee decided the following:

- I. Export obligation period be extended further for three months i.e. upto 31.08.2012.
- II. This is only for accounting and regularization of exports already effected.
- III. This is subject to a payment of composition fee @ 0.5% of FOB value of exports made outside EOP.
- IV. The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.

**(Action: RA, Kolkata)**

**Case No.13.M/s Modern Insecticides Ltd. Ludhiana**

F.No. 01/60/162/26/AM16/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for EOP extension of Advance Authorization No. 3010076088 dt. 15.06.2011

**Decision:**

The Committee observed that the applicant has fulfilled only 16% of the stipulated export obligation within the initial export obligation period i.e. upto

**30.06.2014.** As such, there is no merit for consideration of the request for further extension in EOP, as the Authorisation is issued with initial 36 months obligation period. Hence, 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 Ludhiana-** 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.14.M/s Ami life Sciences Pvt., Baroda**

F.No. 01/60/162/715/AM15/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for EOP extension against two Advance Authorizations i.e. AA No. 3410038409 dt. 11.11.2013 and 3410038410 dt. 11.11.2013 issued under PC-9 condition.

**Decision:**

The Committee observed that the applicant has fulfilled only 10.44% of the stipulated export obligation against Advance Authorisation No. 3410038409 dated 11.11.2013 and 'Nil' exports against Advance Authorisation No. 3410038410 dated 11.11.2013, within initial export obligation period i.e. by 31.12.2014. The said Authorisations are issued with PC-9 condition. Hence, the Committee decided the following:

- I. Export obligation period against above referred two Authorisations be extended for further six months i.e. upto 30.06.2015.
- II. This is only for accounting and regularization of exports, if any, effected already.
- III. This is subject to a payment of composition fee @ 0.5% per month 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.

**(Action: RA, Vadodara)**

**Case No.15.M/s Thriveni Earthmovers Pvt. Ltd., Odisha**

F.No. 01/89/180/67/AM09/PC-2(A)

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for grant of relaxation in provision of CMVR 1989, rule 126 of CMVR 1989 and clause 1(II) (a) (b) (i) (ii) &(iii), (c) (d) (iv) of chapter 87 of ITC (HS), 2012 for import of 19 second hand mining equipment –Dump Trucks.

**Decision:**

The Committee decided to relax the provisions of Policy Conditions under clause 1(II) (a) (b) (i) (ii) &(iii) and (c) of chapter 87 of ITC (HS), 2012, Schedule – I (Import Policy) for import of 19 second hand mining equipment –Dump Trucks subject to the condition that these would be imported only through the authorised port. Also, the same would not ply on public roads except at the time of mobilization and de-mobilization and that the equipment would be used only at the project site. The committee did not accede to the request to allow import from Paradeep Port, as the said port does not have customs clearance facility for import of vehicle. However, the applicant has liberty to get Customs clearance from JNPT then bring it by ferry to Paradeep port.

**Case No.16.M/s. Empree Medicaments (India) Pvt. Ltd., Mumbai.**

F.No. 01/60/162/62/AM16/EFGC(PRC)

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for EOP extension and waiver/relaxation for regularizing of the Advance Authorization No. 0310621032 dated 14.03.2011 issued under waiver PC-9 condition.

**Decision:**

The Committee observed that the applicant has fulfilled 99.9% of the stipulated export obligation but some portion of exports have been completed outside the initial obligation period. Hence, the Committee decided the following:

- I. Export obligation period be extended for six months i.e. upto 30.10.2012.
- II. This is only for accounting and regularization of exports already effected. This is subject to a payment of composition fee @ 0.5% on FOB value of exports made after 12 months from the date of first import consignment.
- III. The minimum value addition of 15% as prescribed under Para 4.09 of FTP(2015-2020) shall be maintained.
- IV. The applicant has to pay duty plus interest on inputs consumed and exported after 18 months from date of first import.
- V. 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.17.M/s. Reliance Industries Ltd. Mumbai**

F.No. 01/60/162/821/AM13/EFGC(PRC)

PRC Meeting No. 07/AM16 dated 13.08.2015

**Subject: - Request for revalidation of following 30 duty credit scrips issued under DEPB/FMS/VKUY Scheme for 6 months.**

1. 0310464216 dated 10.03.2008
2. 5310005865 dated 26.06.2008

3. 2410022209 dated 29.08.2008
4. 0810074014 dated 18.08.2008
5. 2410022291 dated 04.09.2008
6. 0510234596 dated 16.01.2009
7. 0310481371 dated 06.08.2008
8. 0310485425 dated 08.09.2008
9. 0310485429 dated 08.09.2008
10. 0310485438 dated 08.09.2008
11. 0310484631 dated 01.09.2008
12. 1110018127 dated 11.08.2008
13. 0310475756 dated 20.06.2008
14. 0310487255 dated 22.09.2008
15. 1010030039 dated 04.07.2008
16. 0310474878 dated 16.06.2008
17. 1110017994 dated 31.07.2008
18. 0310482277 dated 12.08.2008
19. 0610013900 dated 05.08.2008.
20. 0510233257 dated 23.12.2008.
21. 0410099043 dated 06.10.2008.
22. 5310007377 dated 19.01.2009.
23. 1010031289 dated 20.10.2008.
24. 5310006520 dated 25.09.2008.
25. 0310488836 dated 03.10.2008.
26. 0310487938 dated 26.09.2008.
27. 0310473898 dated 10.06.2008.
28. 0310495589 dated 25.11.2008.
29. 0310458735 dated 23.01.2008.
30. 0310487997 dated 26.09.2008.

**Decision:**

The Committee noted that the said scrips were debited by the Customs Authority on provisional basis. Subsequently, on final assessment, they have re-credited an amount of Rs. 12,48,484 vide order dated 9.3.2011 and 16.03.2011. Meanwhile, the above referred duty credit scrips lost its validity. The committee was of the view that there was no fault on the part of the applicant hence, decided to revalidate these scrips for a further period of 3 months from the date of endorsement.

**(Action: RA, Mumbai)**

**Case No.18.M/s. Maharashtra Seamless Ltd., New Delhi**

F.No. 01/60/162/67/AM16/EFGC(PRC)

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for Revalidation of Advance Authorization No. 0510329007 dated 06.07.2012.

**Decision:**

**The Committee observed that the applicant has already been granted one revalidation for six months by RA. Despite that the applicant could not utilize the Authorization. Therefore, the Committee did not accede to the request.**

**Case No.19.M/s. Jyotika Industries Ltd., Mumbai.**

F.No. 01/60/162/74/AM16/EFGC(PRC)

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for Revalidation of Advance Authorization No. 0310732904 dated 30.04.2013.

**Decision:**

**The Committee observed that the applicant has already been granted one revalidation for six months by RA. Despite that the applicant could not utilize the Authorization. Therefore, the Committee did not accede to the request.**

**Case No.20.M/s. Gujarat Agrochem Ltd., Mumbai.**

F.No. 01/60/162/66/AM16/EFGC(PRC)

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for Revalidation of Advance Authorization No. 0310691816 dated 24.04.2012.

**Decision:**

**The Committee observed that the applicant has already been granted one revalidation for six months by RA. Despite that the applicant could not utilize the Authorization. Therefore, the Committee did not accede to the request.**

**Case No.21.M/s Salsons Impex Pvt. Ltd., New Delhi**

F.No. 01/60/162//585AM15/EPCG/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for revalidation of DFIA No. 0510315637 dt. 25.01.2012

**Decision:**

**The Committee examined the request of the applicant vis-a-vis Report of the Regional Authority. It was observed that the applicant itself submitted reply to the deficiency letter issued by RA after laps of nine months. Therefore delay in granting waiver of bond and transferability cannot to be attributed to RA. Hence, the Committee did not accede to the request of the applicant.**

**Case No.22.M/s SKL Exports Ltd., Bangalore**

F.No. 01/60/162/604/AM15/EPCG/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for revalidation of DFIA No. 0710094265 dt.14.03.2013.

**Decision:**

**The Committee observed that the applicant had has the option of getting one revalidation for six months from RA but did not opt for. The justification is given that the validity of the said DFIA was upto 31.03.2014 and export obligation was**

upto 30.09.2014 thus, they could not submit documents to RA for redemption before that day. The committee was of the views that there was no reason to wait for redemption. The applicant should have imported goods within its validity i.e. by 31.03.2014 and thereafter he had six month more time for discharge of their export obligation by 30.09.2014. The logic given by the applicant could not convince the committee. Hence, the committee did not accede to the request.

**Case No.23.M/s Eskay Dyestuffs & Organic Chemicals Pvt., Mumbai**

F.No. 01/60/162/709/AM15/EPCG/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for revalidation of 3 Advance license.

1. No 0310732577 dt. 26.04.2013
2. No 0310730772 dt. 08.04.2013
3. No 0310734544 dt. 16.05.2013

**Decision:**

The Committee observed that the applicant has already been granted one revalidation for six months by RA. Despite that the applicant could not utilize the Authorizations. The applicant has submitted justification that they could not import raw materials because the factory of China based supplier was shut down due to pollution problems, could not convince to the committee because the Authorisations did not have such condition that the applicant should have import from China only. The applicant was free to import goods from anywhere in the world including domestic sources. Therefore, the Committee did not accede to the request.

**Case No.24.M/s. Gujarat Organics Ltd., Mumbai**

F.No. 01/60/162/719/AM15/EPCG/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for revalidation of 2 Advance License No. 0310703049 dt. 25.07.2012 and 0310718016 dt.21.12.2012.

**Decision:**

The Committee observed that the applicant has already been granted one revalidation for six months by RA. Despite that the applicant could not utilize the Authorization. Therefore, the Committee did not accede to the request.

**Case No.25.M/s Gujarat Organics Ltd. Mumbai**

F.No. 01/60/162/716/AM15/EPCG/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for revalidation of Advance Authorization no. 0310717412 dt. 17.12.2012

**Decision:**

The Committee observed that the applicant has already been granted one revalidation for six months by RA. Despite that the applicant could not utilize the Authorization. Therefore, the Committee did not accede to the request.

**Case No.26. M/s Jayshri Impex., Mumbai**

F.No. 01/60/162/702/AM15/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for revalidation of DFIA No. 0310738613 dt. 21.06.2013

**Decision:**

The Committee observed that the applicant has not submitted any documentary evidence corroborating its claim that the DRI had stopped their consignment. Hence, the Committee rejected the request of the applicant.

**Case No.27.M/s. Gujarat Narmada Valley Fertilizers & Chemicals Ltd. Gujarat**

F.No. 01/60/162/724/AM15/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for revalidation against Advance Authorization no. 3410036242 dt.25.02.2013.

**Decision:**

The Committee observed that the applicant has already been granted one revalidation for six months by RA. Despite that the applicant could not utilize the Authorization. Therefore, the Committee did not accede to the request.

**Case No.28.M/s BDH Industries Ltd, Mumbai.**

F.No. 01/60/162/873/AM14/EFGC(PRC)

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Revalidation of Annual Advance Authorization No. 0310620509 dated 10.03.2011.

**Decision:**

The Committee considered the submissions of the applicant vis-a-vis report received from EDI section. It was observed that facility of online transmission of Annual Advance Authorisations has never been operational. The applicant should have cleared goods by registering the Authorisation manually with the Customs Authority. As such, the Annual Advance Authorisation scheme is no longer in operation. Hence, the Committee did not accede to the request.

**Case No.29.M/s Agarwal Foundries pvt., Secunderabad**

F.No. 01/60/162/304/AM15/EPCG/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for revalidation of DEPB no. 0910051016 date 31.01.2012

**Decision:**

The committee noted that above DEPB was obtained by mistake having port of registration Hyderabad (INSNF6) whereas shipments were made manually from M/s Kumar Builders Ventures Pvt. Ltd. SEZ, Pune. In such cases, DEPB should have been issued manually rather EDI mode. EDI transmission was not possible where shipments had taken place manually. The committee therefore decided to direct the RA concerned to cancel the said DEPB and issue manual DEPB. The port of registration will be the port from which shipments were made. The applicant, however, can avail the facility of TRA after verification /registration of said DEPB, if import clearance facility is not available with the said port.

**Case No.30.M/s. PVC Converters India Pvt. Ltd., Mumbai**

F.No. 01/60/162/57/AM16/EFGC(PRC)

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for Revalidation of 8 Advance Authorization No.

1. 0310714075 dt. 01.11.2012
2. 0310715334 dt. 21.11.2012
3. 0310708191 dt. 10.09.2012
4. 0310703051 dt. 17.10.2012
5. 0310703324 dt. 27.07.2012
6. 0310727561 dt. 11.03.2013
7. 0310718001 dt. 21.12.2012
8. 0310707591 dt. 04.09.2012

**Decision:**

The Committee observed that the applicant has already been granted one revalidation for six months by RA against each of the Advance Authorisations. Despite that the applicant could not utilize the said Authorizations. Therefore, the Committee did not accede to the request.

**Case No.31.M/s. PVN Fabrics Pvt. Ltd., Mumbai.**

F.No. 01/60/162/48/AM16/EFGC(PRC)

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for Revalidation of Advance Authorization No.0310731109 dated 10.04.2013.

**Decision:**

The Committee noted the request of the firm and decided to reject the request as the reasons cited are only commercial risk and not genuine hardship.

**Case No.32. M/s Umedica Laboratories Pvt. Ltd., Mumbai**

F.No. 01/60/162/99/AM16/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for grant EOP Extension issued under PC-9 & PC-15 condition in Advance Authorization No. 0310734589 dt.16.05.2013 for regularization purpose.

**Decision:**

**The Committee observed that the applicant has fulfilled 100% export obligation. However, 51.36% exports are made within the initial export obligation period and remaining 48.64 % by 26.09.2014. Hence, the Committee decided the following:**

- I. Export obligation period be extended for six months i.e. upto 30.11.2014.**
- II. This is only for accounting and regularization of exports already effected.**
- III. This is subject to a payment of composition fee @ 0.5% of FOB value of exports made outside the initial obligation period.**
- 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.33.M/s Umedica Laboratories Pvt. Ltd., Mumbai**

**F.No. 01/60/162/98/AM16/PRC**

**PRC Meeting No. 07/AM16 dated 13.08.2015**

**Subject: - Request for grant EOP extension against Advance Authorization No. 0310657082 dt. 30.09.2011 issued under PC-9 and PC-15 for regularization purpose.**

**Decision:**

**The Committee observed that the applicant has fulfilled 100% export obligation. However, 74% exports are made within the initial export obligation period and remaining 26 % by 23.09.2013. Hence, the Committee decided the following:**

- I. Export obligation period be extended further for six months i.e. upto 30.05.2013.**
- II. This is only for accounting and regularization of exports already effected.**
- III. This is subject to a payment of composition fee @ 0.5% of FOB value of exports made outside the initial obligation period.**
- 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 consignment.**
- 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 Poddar Merchantile Pvt. Ltd., Howrah**

**F.No. 01/60/162/691/AM15/EFGC/PRC**

**PRC Meeting No. 07/AM16 dated 13.08.2015**

**Subject: - Request for EOP Extension against Advance Authorization no. 02510128738 dt.07.07.2009 for regularization purpose.**

**Decision:**

The Committee noted that the applicant has fulfilled 100% export obligation. However, 96.46% exports are made within the initial export obligation period and the balance 3.54% outside EOP but within 48 months. Hence, the Committee decided the following:

- I. Export obligation period be extended further by 12 months i.e. upto 31.07.2013.
- II. The extension is subject to payment of composition fee @ 0.5% of FOB value of exports made after 36<sup>th</sup> months but upto 42<sup>nd</sup> months and @ 0.5% per month of FOB value of exports made after 42<sup>nd</sup> months but up to 48<sup>th</sup> months i.e. upto 31.07.2013.
- 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, Kolkata)**

**Case No.35.M/s Universal Oleoresins, Cochin**

F.No. 06/247/2013/GRC/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for extension of EO Period against Advance Authorization no. 1010034784 dt.05.08.2009 for regularization purpose.

**Decision:**

The Committee observed that the applicant's case has been rejected twice in the PRC meetings and no new facts are brought. Hence, the Committee decided to maintain its earlier decision.

**Case No.36.M/s Pitambra Books Pvt., Mumbai**

F.No. 01/60/162/54/AM16/PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for EOP extension against Advance Authorization no. 0610015106 dt.10.02.2009.

**Decision:**

The Committee examined the submissions of the applicant vis-a-vis the Certificate dated 22<sup>nd</sup> July, 2015 issued by the Superintendent, Central Excise Range – I, Jhansi. It was observed that the raw materials were imported in the year 2009 and are still available as it is with the applicant without converting it into resultant product. Hence, the applicant had the option of exploring other markets rather than awaiting for order from Ethiopia Government. Paper products are not such items for which alternative markets were not available. It can be understood that once the resultant products are manufactured as per specific requirement of a buyer then it was not possible to locate other buyer of that product. But, if raw materials were intact then it can be used for any other product. Hence, the Committee did not agree with the justification given by the applicant. The case was therefore rejected.

**Case No.37.M/s Geo Fresh Organic., Gujarat**

F.No. 01/60/162/537/AM15/EFGC/ PRC

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for revalidation of DEPB No. 0810114031 dated 07.08.2012 for Rs. 260049.00

**Decision:**

The Committee examined the submissions of the applicant vis-a-vis the EDI report. It was observed that though there was delay in transmission of data but the said DEPB was valid for further 9 months from the date of transmission and acceptance of the same by Customs. Being a transferable instrument, the applicant had option to sell the same. Therefore there is no case of genuine hardship. Hence, the Committee decided not to accede to the request of the firm.

**Case No.38.M/s Arshiya Northern FTWZ Ltd, New Delhi**

F.No. 01/89/180/29/AM-09/PC-2(A)

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for relaxation of port restriction for Arshiya Northern FTWZ Khurja stipulated under policy condition no. 2(II) (d) to chapter 87 of ITC (HS) 2012 schedule-1 (Import) Policy.

**Decision:**

The Committee noted that import of car is allowed from only specified ports, as these ports have facility for checking and doing valuation. The applicant should have approached to the CBEC for getting this facility extended to other ports. The matter has already been referred to DoR earlier by this Directorate. Hence, the Committee did not accede to the request.

**Case No.39.M/s HeubachColour Pvt. Ltd., Gujarat**

F.No. 01/92/171/53/AM16/PC-VI

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Request for relaxation of –(a) furnishing for clearance of goods in DTA under para 6.8 (a) of FTP (2009-14) be granted retrospectively to the unit having positive Net Foreign Exchange and (b) the procedural lapse of not seeking the DTA sale permission stands regularized retrospectively on payment of penalty imposed by the Development Commissioner.

**Decision:**

The committee noted that the applicant has made DTA sale during the year 2005-06, 2006-07, 2007-08, 2008-09 and 2009-10 on payment of concessional rate of duty but without getting prior approval of DC concerned. The DC, therefore issued SCN and after following the due procedure has imposed fiscal penalty of Rs. 10000/- for procedural lapses under the provisions of F.T.(D&R)Act.

As per Para 6.8(a) of [FTP 2009-2014](#), unit other than gems and jewellery unit, may sell goods upto 50% of FOB value of exports, subject to fulfillment of positive NEF, on payment of concessional duties. The applicant should have made application in Appendix 14-I-H of HBP Vol-I 2009-2014. However, the applicant without making application and without getting approval of DC concerned has sold goods in DTA availing benefit of concessional duty.

The committee further noted that the applicant was otherwise eligible for DTA sale being positive NFE earner. However, the applicant should have taken prior approval of DC. Since, the DC has imposed fiscal penalty and the applicant has paid the same, therefore, the matter should be treated as closed.

Now, applicant has approached PRC to allow regularisation of DTA sale with retrospective effect, as the Customs Authority has raised demand for irregular DTA sale. The committee, was of the view that the applicant cannot be penalised twice for the same act of omission and commission. Therefore, taking into consideration all aspects of the case, the committee allowed regularisation of DTA sale with retrospective effect, as the company was otherwise entitled for DTA sale.

**Case No.40.M/s Nemlaxmi Books (India) Pvt. Ltd., Chennai**

F.No. 01/91/180/1256/AM12/PC-3

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - M/s Nemlaxmi Books (India) Pvt. Ltd., has vide its letter dated 26.05.2013 represented for condonation of delay in submitting documents like proof of landing / tracking report for claim under FMS.

**Decision:**

The Committee decided to defer the case to issue a reminder to The Embassy of India, Ethiopia as per decision of PRC taken in its Meeting No. 14/AM15 held on 16.12.2014.

**Case No.41.M/s Welspun India Ltd., Mumbai**

F.No. 01/92/180/86/AM15/PC-VI

PRC Meeting No. 07/AM16 dated 13.08.2015

Subject: - Rejection of TED refund by RA, Mumbai for supply against invalidation letter of Advance Authorization. (Annexure –II)  
Request for relaxation in Para 8.3 & 8.4 of [FTP 2009-2014](#) for refund of TED.

**Decision:**

The Committee noted that supply of goods to Advance Authorisation holder is exempted from payment of duty. The applicant plea is that Excise Notification No 44/2001CE dated 26.06.2001 did not allow exemption if finished goods are exported from port other than specified port. As they had exported goods from Mundra Port being nearest port, they were compelled to pay excise duty on inputs procured from domestic market. The committee noted that Kandla was

also a specified port under the said Notification which is nearer than Mundra port hence, the applicant should have exported from that port rather exporting from Mundra Port. The committee therefore did not find any merit in the case. Hence, did not accede to the request.

**Case No. 42.**

Sub: Request for EOP Extension/ clubbing

**Decision:**

The committee examined the following requests for EOP extension and/or clubbing and decided to remand the cases to RA concerned, as mentioned in the table below for consideration in terms of Para 4.38 and 4.42 as amended vide P.N. No 16 dated 04.06.2015 read with P.N. 20 dated 09.06.2015.

| S. No | Firm's Name                    | Date of Receipt | Subject                                                                                                             | RLA       |
|-------|--------------------------------|-----------------|---------------------------------------------------------------------------------------------------------------------|-----------|
| 1.    | M/s Oren Hydrocarbons (P) Ltd, | 17.7.2015       | Request for EOP extension against Advance Authorization No.0410154452 dated 21.1.2014                               | Chennai   |
| 6.    | M/s Manika Moulds (P) Ltd,     | 10.11.2014      | Request for EOP against Advance Authorization No.0310720833 dated 15.1.2012                                         | Mumbai    |
| 7.    | M/s Yasho Inds. (P) Ltd,       | 10.10.2014      | Request for EOP against Advance Authorization No.3010656664 dated 28.09.2011                                        | Ludhiana  |
| 8.    | M/s Lalitha Chem Inds. Ltd,    | 28.10.2014      | Request for EOP against Advance Authorization No.0310651349 dated 2.09.2011                                         | Mumbai    |
| 9.    | M/s Gujarat Craft Inds.        | 7.10.2014       | Request for EOP against Advance Authorization No.0810104648 dated 14.10.2011                                        | Ahmedabad |
| 10.   | Shibu Enterprises,             | 8.10.2014       | Request for clubbing of 3 advance license No.3310013913 dated 11.9.2009, 3310024898 dated 28.12.2012 and 3310027455 | Panipat   |

|     |                                   |            |                                                                                                                       |                   |
|-----|-----------------------------------|------------|-----------------------------------------------------------------------------------------------------------------------|-------------------|
|     |                                   |            | dated 29.8.2013                                                                                                       |                   |
| 11. | M/s Arvind Ltd,<br>Bangalore      | 25.9.2015  | Request for EOP against AA<br>No.0710080779 dated<br>20.07.2011 and 0710080780<br>dated 20.7.2011                     | Bangalore         |
| 12. | M/s Ultra Tech<br>Cement Ltd,     | 9.10.2014  | Request for grant of revalidation<br>& EOP extension of AA<br>No.0310687554 dated<br>22.3.2012                        | Mumbai            |
| 13. | M/s Bay Forge Ltd,                | 27.10.2014 | Request for EOP against<br>Advance Authorization<br>No.0410124722 dated<br>8.06.2011                                  | Chennai           |
| 14. | M/s Rusan Pharma<br>Ltd,          | 10.10.2014 | Request for EOP against<br>Advance Authorization<br>No.0310654860 dated<br>20.09.2011                                 | Mumbai            |
| 15. | M/s Shibu<br>Enterprises Jagadhri | 08.10.2014 | EOP extension of AA no.<br>3310013913 dated 11.09.2009,<br>3310024898 dt. 28.12.2012 and<br>3310027455 dt. 29.08.2013 | Panipat           |
| 16. | M/s Apollo Tyers<br>Ltd, Gurgaon  | 12.2.2015  | Regularisation exports made<br>against AA No 0510279099 dated<br>9.12.2010                                            | CLA, New<br>Delhi |
| 17. | M/s Apollo Tyers<br>Ltd, Gurgaon  | 23.2.2015  | Regularisation exports made<br>against AA 0510279263 &<br>0510279264 both dated<br>13.12.2010                         | - Do -            |
| 18. | M/s Apollo Tyers<br>Ltd, Gurgaon  | 25.2.2015  | Regularisation exports made<br>against AA 0510291238 dated<br>23.5.2011                                               | - Do -            |
| 19. | M/s Apollo Tyers<br>Ltd, Gurgaon  | 20.10.2014 | Regularisation exports made<br>against AA 0510279092 dated<br>9.12.2010                                               | - Do -            |
| 20. | M/s Videcon Inds.<br>Ltd,         | 11.8.2015  | EOP Extension – Lic<br>No.0310650142 dt. 24/8/2011                                                                    | Mumbai            |
| 21. | M/s Videcon Inds.<br>Ltd,         | 11.8.2015  | EOP Extension – Lic<br>No.0310674625 dt. 04/1/2012                                                                    | Mumbai            |

|     |                                             |           |                                                                                                                                 |           |
|-----|---------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------|-----------|
| 22. | M/s Videcon Inds. Ltd,                      | 11.8.2015 | EOP Extension – Lic<br>No.03106675451 dt. 09/1/2012                                                                             | Mumbai    |
| 23. | M/s Videcon Inds. Ltd,                      | 11.8.2015 | EOP Extension – Lic<br>No.0310650137 dt. 24/8/2011                                                                              | Mumbai    |
| 24. | M/s Videcon Inds. Ltd,                      | 11.8.2015 | EOP Extension – Lic<br>No.0310675463 dt. 09/1/2012                                                                              | Mumbai    |
| 25  | M/s Arvind Ltd,                             | 23.7.2015 | Request for clubbing and EOP extension of AA No.0710075820 dt. 3.12.2010, 0710074683 dt. 8.10.2010 and 0710074682 dt. 8.10.2010 | Bangalore |
| 26  | M/s Star Metal inds.                        | 16.7.2015 | EOP Extension – AA<br>No.0310717222 dated 14.12.2012                                                                            | Mumbai    |
| 27. | M/s Zenara Pharma (P) Ltd,                  | 29.7.2015 | EOP extension – AA<br>No.0910055102 dated 19.2.2013                                                                             | Hyderabad |
| 28. | M/s Sabic Innovative Plastics (I) Pvt. Ltd, | 30.7.2015 | Request for clubbing of AA No.3410029113 dt. 20.1.2011 and 3410034966 dt. 24.8.2012                                             | Baroda    |

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

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