Minutes of the Policy Relaxation Committee Meeting held under the Chairmanship of DGFT, Shri Anup wadhawan, IAS on 13.10.2015

Meeting No. 10/AM16 held on 13.10.2015 at 11:00 Am.

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 K.C. Rout	Addl. DGFT
4.	Shri Jaikant Singh	Addl. DGFT
5.	Shri Darshan Singh	Jt. DGFT
6.	Shri S.K.Samal	Jt. DGFT
7.	Shri J.M. Gupta	Jt. DGFT
8.	Shri A.K. Srivastava	Jt. DGFT
9.	Shri Jay Karan Singh	Jt. DGFT
10.	Shri AkashTaneja	Jt. DGFT
11.	Shri S.P. Roy	Jt. DGFT
12.	Dr. SK. Bansal	Jt. DGFT
13.	Shri S.K. Mohapatra	Dy. DGFT
14.	Smt Nivedita Roy Choudhury	FTDO

The following cases were discussed and decision taken on the individual cases are as under:-

Personal Hearing Case in terms of Para 2.59 of FTP:

M/s IFB Industries Limited, Kolkata.
F.No. 01/60/162/837/AM14/PRC
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - **Prayer for:**

I. **Clubbing of following 11 of Advance Authorizations issued during the period 1991 to 1993 under similar customs notification in two sets i.e. (i) licence at Sl No 1 to8 (ii) Licence at Sl no 9 to 11:**
   1. **Advance Authorisation No. P/W/3259424/C dated. 11-09-90**
   2. **Advance Authorisation No. P/W/3262973/C dated. 05-02-91**
   3. **Advance Authorisation No. P/L/3321963/C dated. 30-04-92**
   4. **Advance Authorisation No. P/L/3321987/C dated. 19-05-92**
   5. **Advance Authorisation No. P/L/3325249/C dated. 30-06-92**
   6. **Advance Authorisation No. P/L/3327432/C dated. 29-09-92**
   7. **Advance Authorisation No. P/L/3327504/C dated. 04-12-92**
   8. **Advance Authorisation No. P/L/3388496/C dated. 31-03-93**
   9. **Advance Authorisation No. P/L/3204038/C dated. 21-07-89**
   10. **Advance Authorisation No. P/L/3204858/C dated. 09-09-89**
   11. **Advance Authorisation No. P/L/3206667/C dated. 01-11-89**

II. **Condonation of procedural lapse for non–mentioning the details of the Advance License No. in the Shipping Bill for shipments made (based on BIFR package) during the period 2006-07 to 2014-15 on account of difficulties made for implementation of new EDI system (mismatch 11 digit Advance Authorization) & to count all Shipments made during the original validity period, extended period considering all Exports/Deemed Export made by the Company only for regularization & closure purpose to be read with Para 4.1.9 A of FTP under BIFR provision and not for any further Import/export**

Hon'ble High Court, Delhi in the WP (C) No 8031 of 2015 has held on 10.09.2015 that:

"*In view of the subsequent development i.e. request of the petitioner having been accepted to grant a hearing, we dispose of this writ petition on the following terms: (i) The petitioner will make a representation to the respondent in terms of Appendix 2K as per PH in ANF2E within 2 weeks. (ii) The petitioner would be entitled to raise all grounds as raised in the writ petition or such other grounds which may be available to the petitioner. (iii) The respondent will grant a personal hearing to the petitioner and or their representative within a period of four weeks thereafter. (iv)The petitioner would be entitled to produce such supporting documents within the same period. (v) After the hearing, the respondents will pass a speaking order within a period of four weeks thereafter. The impugned order dated 09.06.2015 is quashed."*

In compliance with the Hon'ble High Court, Delhi order dated 10.09.2015, M/s IFB Industries Limited, Kolkata sought Personal Hearing before Policy Relaxation Committee vide their representation dated 24.09.2015. Accordingly, a personal hearing was accorded to them on 13.10.2015. Shri S.K. Ghosh Dastidar, Vice President, Shri G. Ray Chowdhury, Company Secretary and Shri Sanjoy Mukhopadhyay, Senior Manager (Finance & Accounts) of M/s IFB Industries Limited, Kolkata appeared before the Committee. During the course of hearing they made the following submissions:

I. The company was issued 40 number of Advance licences during 1989-1993. Out of the said 40 number of licences they have fulfilled export obligation in 29 licences. But with regard to 11 licences, they could not fulfil the export obligation. They have grouped the 11 licences into 2 sets i.e. 8 licences and 3 licences based on the respective custom notifications.
II. They have requested for clubbing of 8 of Advance Authorizations issued under same Customs Notification during the period 1991 to 1993.
III. Out of the 8 licences, they have achieved the specified export obligation in value as well as quantity terms against 6 licences. However, there was a marginal shortfall in the quantity term under the two remaining licences.
IV. The financial condition of their company deteriorated since the year 1994 resulting in erosion of the net worth of the company. Thus, they approached BIFR, as RA Kolkata had declared them as defaulter and placed them in the Denied Entity List.
V. RA Kolkata withdrew their name from DEL only on 25.06.2010 after a year and half from the day the BIFR approved extension of export obligation period for 5 years on the lines of the BIFR order.
VI. The PRC have waived, in many cases, the requirement of mentioning Licence No/File No on shipping bills to set off export obligation under Advance licenses on the basis of Invoice & ARE 1 only.

VII. They had approached to the Customs Authority, Kolkata for registration of Licence, vide letter dated 22.07.2013 but they did not responded so far.

VIII. They have achieved 300% value addition that is more than the prescribed therefore prayed for allowing accounting of free Shipping Bills and clubbing of all the 11 Advance licenses for redemption purpose.

Decision:

The Committee noted the averments submitted by the representatives of the company in support of their submission for clubbing of 11 Advance Licences. It was observed that the applicant had obtained these Advance licences during 1989-1993 period under duty exemption scheme which allows import of goods without payment of applicable duties. The applicant was under obligation to export resultant product manufactured out of imported goods within a period of 18 months from the date of issue of Licences. As per the prevalent procedure, they were eligible for two extension of six months each for fulfillment of export obligation. As per the condition attached to the licences and provisions in the prevalent Hand Book of Procedure, 1992-97 the applicant was under obligation to submit documents, evidencing fulfillment of export obligation and realisation of remittances, within two months from the date of expiry of export obligation. So effectively, the applicant should had completed their export obligation within 30 months from the date of issue of each Authorisation and submitted documents within two months thereafter towards redemption of the cases. But they did not do so. Therefore the applicant was liable for penal action of violating the provisions of EXIM Policy under F.T.(D&R) Act, 1992.

The company become sick in the year 2001 which was 5 years after the obligation period. Hence plea of financial sickness of the company cannot be taken as a genuine reason for non-fulfillment of export obligation.

Anyhow, the RA, Kolkata has allowed extension of export obligation period for 5 years, as per rehabilitation package awarded by BIFR. Therefore the applicant must have completed the balance export obligation within this extended obligation period.

Policy relaxation is not a matter of right. The committee considers a request on merits taking into consideration the genuine hardship and adverse impact on trade. Therefore, decision in each case could vary. Decision in a particular case cannot be quoted as a precedence unless cases are on similar footing.

The precedence cases quoted by the applicant have no similarity. The committee has allowed waiver in few cases from mentioning of Licence details in the ‘Bill of Exports’ and not in ‘Shipping Bills’ if supplies were made to SEZ unit and not for export made outside the country.

The committee allows clubbing of Licences provided Licences/Authorisations are issued within span of 36 months from the date of issue of earliest Authorisation and last date of shipment is within 48 months from the date of issue of earliest Authorisation/Licence. The applicant has quoted the case of M/s Flexituff International Ltd. Dhar, MP in which clubbing of two Authorisations were allowed where exports were made after 48 months. However, the applicant has failed to notice that in that case too, accounting of exports was allowed for shipments made upto 48 months only.

The applicant has stated that they had approached to Customs Authority for registration of licence vide letter dated 22.07.2013 but the Customs authority did not registered the same. Therefore they could not mention licence details on shipping bills. In this connection, it was observed that the registration of licence procedure started from 01.04.2009 onwards. That was applicable only for online Authorisations issued after 01.04.2009 and not for the authorisations issued prior to that date. Further, the licence/ Authorisation is registered at the port of registration for making imports and not for exports. Exports could be discharged from any port. So the contention of the applicant is not correct. It is a fact that Customs Authority was checking validity of export obligation period while allowing shipment against Advance Authorisation. However, in the instance cases, export obligation period was extended in 2010 upto 2015 that is three years before the applicant approached the Customs authority for registration. Further, imports against all these licences have been completed by 1995 therefore these licences have already been registered with the customs Authority, as import cannot be made without registration of licence with the Customs Authority at the port mentioned in the licence.

The committee further noted that 'free shipping bills' are not assessed by the Customs Authority and consumption of exempted materials are not examined. Therefore, it is not possible to ascertain at this juncture the value of goods exported and exempted materials consumed in the resultant. Even after shipment, within specified period, the applicant had option to approach the Customs Authority for getting conversion of shipping bills under the provisions of Customs Act. However, they did not opt for the same either.

Taking into consideration all facts, it was decided to reject the request of the applicant. However, the applicant has option to get individual case regularised on payment of duty plus interest in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA, Kolkata shall initiate penal action as per the provisions of FT(D&R) Act, 1992 as amended and report, if the applicant fails to get their cases regularised within a month from the date of publishing of minutes on office website.)

Case No.1: M/s. Wockhardt Ltd., Mumbai.
F.No. 01/60/162/265/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for Waiver from Destruction certificate as per PC-18 in their Advance Authorization No. 0310741992 dt. 18.07.2013 issued under PC-9 condition for closure purpose.

<u>Decision:</u>

The Committee noted that the applicant has imported huge quantity of drugs from unregistered sources and has claimed to have destroyed the same without following the procedures, as prescribed in the Policy Circular No 18 dated 30.10.2007. The drugs imported from unregistered sources have neither been consumed for exports purpose nor have the same been destroyed in the presence of Excise Authority concerned, as per procedure prescribed in the said Policy Circular. Hence, the committee decided to direct the applicant to submit a certificate from Drugs Controller certifying that goods imported were not fit for human consumption hence, they were destroyed it**.**

(Action: Applicant/PRC)

Case No.2: M/s. Gracure Pharmaceuticals Ltd., New Delhi.
F.No. 01/60/162/158/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for extension of EOP in Advance Authorization No. 0510315189 dt. 20.01.2012 for regularization purpose.

<u>Decision:</u>

The Committee noted that the Authorisation was issued with PC-9 conditions, which allows 12 months period for exports from import of each consignment. The date of import of first consignment was 13.02.2012 and accordingly the export obligation period was upto 28.02.2013.The firm has completed more than 50% 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 31.08.2013, from the date of import of first consignment.
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. The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.

(Action: RA, CLA Delhi)

Case No.3: M/s. Videocon Industries Ltd., Aurangabad.
F.No. 01/60/162/253/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for extension of EOP in Advance Authorization No. 0310123439 dt. 07.02.2002 for closure purpose.

<u>Decision:</u>

The committee noted that the Authorisation was obtained in 2002 and the prescribed obligation period was 18 months extendable upto 30 months, as per the prevalent procedure. The exports obligation seems to have been completed within 36 months from the date of issue of Authorisation. Export obligation period of Authorisation issued prior to 26.02.2009 was extended by 36 months, vide P.N. 151 dated 26.02.2009. It is not clear why the case has not been closed. The committee expressed its displeasure for lack of action by RA under FT(D&R)Act despite lapse of 10 years after expiry of obligation period. The case was therefore deferred for seeking report from RA.

(Action: RA, Mumbai shall submit report within 5 working days from the date of publication of these minutes explaining the reason of not taking any action for 10

years. The applicant shall also explain the reason of not obtaining EOP extension, as per the prevalent procedure during that time and why they did not submit documents for closer of the case?)

Case No.4: M/s. Samrudh Pharmaceutical P. Ltd., Mumbai
F.No. 01/60/162/221/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for extension of EOP of Advance Authorization No. 0310581993 dt. 02.07.2010 issued under PC-9 condition for redemption purpose.

Decision:

The Committee noted that the Authorization No. 0310581993 dated 02.07.2010 was issued with PC-9 dated 30.06.2003 condition which allows 12 months period for exports from import of first consignment. The date of first import was 08.07.2010 and accordingly the initial export obligation period was upto 08.07.2011. However, the applicant did not make any exports within initial obligation period but has exported more than 100% outside the initial export obligation period. Taking all these facts into account, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months i.e. upto 31.01.2012 from the date of first import consignment.
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 export 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.
V. The applicant has to pay duty plus interest on inputs consumed and exported after 18 months from date of import of first consignment.
VI. PC-18 dated 30.10.2007 condition stands waived to the extent of requirement of destruction certificate/re-export.

(Action: RA, Mumbai)

Case No.5: M/s. Lyka BDR International Ltd., Mumbai.
F.No. 01/60/162/226/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for Waiver of Destruction certificate as per PC-18 in their Advance Authorization No. 0310741397 dt. 15.07.2013 issued under PC-9 condition.

Decision:

The Committee noted that the Authorization No. 0310741397 dated 15.07.2013 was issued with PC-9 dated 30.06.2003 condition which allows 12 months period for exports from import of first consignment. The date of first import was 25.07.2013 and accordingly the initial export obligation period was upto 31.07.2014. The applicant has fulfilled export obligation 97.87% in quantity terms and 232.96% in value terms. However, there is shortage of 3.77 kgs in quantity for which they have already paid duty + interest. Hence they have requested for waiver of Destruction Certificate required under PC 18 dated 30.10.2007 condition. Taking into consideration the fact that unit of unaccounted quantity is very small and the duty has already been paid on it, the Committee decided the following:

> PC-18 dated 30.10.2007 condition stands waived to the extent of requirement of destruction certificate/re-export for 3.77 kgs for which duty + interest has already been paid. This will, however, be subject to payment of Rs. 2,000/- as composition fee.

(Action: RA, Mumbai / applicant)

Case No.6: M/s. Lyka BDR International Ltd., Mumbai.
F.No. 01/60/162/190/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for EOP extension of Advance Authorization no. 0310739893 dt. 02.07.2013 issued under PC-9 condition.

<u>Decision:</u>

The Committee observed that the Advance Authorization No. 0310739893 dated 02.07.2013 is issued under PC-9 condition i.e. with pre – import conditions. As per the submissions of the applicant, the date of import of first consignment is 09/08/2014 whereas the date of last export is 01/11/2013. Thus the exports have been completed prior to import. Hence, the exports made cannot be taken into consideration. Further, this amounts violation of pre – import condition of the Authorisation. The Committee, hence, decided the following:

i. Exports made prior to imports shall not be taken into account towards discharge of export obligation against the Authorisation.
ii. Export obligation period be extended by 6 months i.e. upto 28.02.2016 effectively from 12 to 18 months from the date of import of first consignment.
iii. This will be subject to payment of composition fee @ 0.5% per months on FOB value of exports to be made.
iv. The extension in EOP shall be allowed only after obtaining a certificate from the concerned Excise authority certifying that the goods imported against the authorisation are in the possession of the applicant.

(Action: RA, Mumbai)

Case No.7: M/s. Gland Pharma Ltd., Hyderabad

F.No. 01/60/162/278/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for EOP extension of Advance Authorization no. 0910057627 dt. 19.09.2013 issued under PC-9 condition.

Decision:

The Committee noted that the Authorization no. 0910057627 dt. 19.09.2013 was issued with PC-9 dated 30.06.2003 condition, which allows 12 months period for exports from import of each consignment. The date of import of first consignment was 25.09.2013 and accordingly the export obligation period was upto 30.09.2014. The firm has completed more than 50% exports 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 31.03.2015, from the date of import of first consignment.
II. This is only for accounting and regularization of exports, if any, 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. 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, if any, and shall follow the procedure of PC-18 dated 30.10.2007.

(Action: RA, Hyderabad)

Case No.8: M/s. Sentiss Pharma Pvt. Ltd., Delhi
F.No. 01/60/162/136/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for waiver from destruction certificate as per PC-18 dated 30.10.2007 in respect of imported drugs from unregistered sources for regularization /closure of Advance Authorization no. 0510267953 dt. 12.07.2010

Decision:

The Committee observed that the applicant had imported 48.44 Kgs Tropicamide JP from unregistered sources and has exported Tropicamide Eye drops using only 36.828 Kgs raw materials. As per the submission of the applicant there was a process loss of 11.306 Kgs. The quantity of process loss claimed appears to be substantial and higher side. The Committee, therefore, decided to direct the applicant to submit a certificate from Drugs Controller in support of their justification for consideration of request.

(Action: Applicant/PRC)

Case No.9: M/s. Adcock Ingram Ltd., Bangalore.
F.No. 01/60/162/248/AM16/ EFGC(PRC)

PRC Meeting No. 10/AM16 dated 13.10.2015

Subject: - Request for extension of EOP in Advance Authorization No. 0710090802 dt. 20.09.2012 for regularization purpose.

Decision:

The Committee noted that the Authorization No. 0710090802 dated 20.09.2012 was issued with PC-9 dated 30.06.2003 condition, which allows 12 months period for exports from import of each consignment. The date of import of first consignment was 08.10.2012 and accordingly the export obligation period was upto 31.10.2013. The firm has completed 74.57% exports within initial obligation period and balance 25.43% 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 30.04.2014, from the date of import of first consignment.
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. The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.

(Action: RA, Bangalore)

Case No.10: M/s. Vardhman Exports, Mumbai.

F.No. 01/60/162/800/AM14/ EFGC(PRC)

PRC Meeting No. 10/AM16 dated 13.10.2015

Subject: - Regularization of one Shipping Bill No.6288453 dt. 09.05.2008 for redemption purpose against Advance Authorization No. 0310392711 dated 02.08.2006.

Decision:

The Committee noted the contention of the applicant that the Authorisation was issued prior to PN 135 dated 15.01.2009 and then there was provision of two extension by RA on payment of composition fee @ 2% of duty saved for first extension and @ 5% for second extension respectively. In this case date of import is 06.09.2006. Hence, initial obligation period was upto 31.03.2007. RA has allowed two extension for 6 month each i.e. upto 31.03.2008. The Shipping Bill dated 09.05.2008 is not made in the already extended period. The committee therefore did not agree to allow further extension and reiterated its earlier decision taken in PRC Meeting No.35/AM14 dated 04.02.2014.

Case No.11: M/s. Glenmark Generics Ltd., Mumbai.

F.No. 01/60/162/73/AM16/ EFGC(PRC)

PRC Meeting No. 10/AM16 dated 13.10.2015

Subject: - Request for extension of EOP and relaxation of PC-18 condition in Advance Authorizations No.(i) 0310748922 dt. 10.09.2013, (ii) 0310757106 dt. 07.11.2013 and (iii) 0310751909 dt. 01.10.2013 issued with PC-9 condition.

Decision:

The Committee noted that the Authorisations were issued with PC-9 dated 30.06.2003 condition, as amended, which allows 12 months period for exports from import of each consignment. The applicant has completed more than 50% exports during the initial export obligation period against each authorisations. 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 all the 3 Authorisations as follows :

S. No.	AA No.	Date	Date of 1st import	Initial EOP	Extended EOP
1	0310748922	10.09.2013	04.11.2013	30.11.2014	31.05.2015
2	0310757106	07.11.2013	27.11.2013	30.11.2014	31.05.2015
3	0310751909	01.10.2013	18.10.2013	31.10.2014	30.04.2015

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. 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, if any, and shall follow the procedure of PC-18 dated 30.10.2007.

(Action: RA, Mumbai)

Case No.12: M/s. Modern Insecticides Ltd., Ludhiana
F.No. 01/60/162/195/AM16/ EFGC (PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for EOP extension of Advance Authorization No. 3010079764 dt. 19.10.2011

Decision:

The Committee observed that the applicant has fulfilled less than 50% of its stipulated Export Obligation within initial obligation period of 36 months. Hence, the Committee decided the following:

I. The request for further extension of EOP be rejected.
II. 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.13. M/s: NR Agarwal Ind. Ltd., Mumbai
F.No. 01/60/162/220/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of DFIA license No. 0310741339 dt. 12.07.2013

Decision:

The Committee observed that the applicant has already been granted one revalidation of six months by RA, despite that the applicant could not utilize the Authorization. The Committee also observed that nothing prevented the applicant from importing the item within the period allowed for import. Hence, the Committee did not accede to the request.

Case No.14: M/s. Brevi Exports, Mumbai
F.No. 01/60/162/210/AM16/ EFGC (PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of transferable DFIA No. 0310674586 dt. 04.01.2012.

Decision:

The Committee noted that the applicant has obtained transferability against the said DFIA. And, in terms of Para 2.20 (c) of HBP, 2015-20, no revalidation of transferable instrument is allowed unless Authorization / Scrip has lost its validity in the possession of RA / Customs Authorities. There is no such incident in this case. Hence, the Committee did not accede to the request.

Case No.15: M/s. AVA Chemicals (P) Ltd., Mumbai
F.No. 01/60/162/148/AM16/ EFGC (PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310677931 dt. 20.01.2012.

Decision:

The Committee observed that the Advance Authorization No. 0310677931 has been issued on 20.01.2012 wherein the initial validity period was 24 months. Moreover, the applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 30 clear months to complete its import. Despite that the applicant could not utilize the Authorization and has not submitted any valid reason or genuine hardship for not utilizing the Authorisation within 30 months validity period. Hence, the Committee did not accede to the request.

Case No.16: M/s. Krishna Antioxidants Pvt. Ltd., Mumbai.
F.No. 01/60/162/206/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310694403 dt. 11.05.2012.

Decision:

The Committee observed that the Advance Authorization No. 0310694403 has been issued on 11.05.2012 wherein the initial validity period was 24 months. Moreover, the applicant has already been granted one revalidation of six months from RA i.e. the applicant had 30 clear months to complete its import. Despite that the applicant could not utilize the Authorization and has not submitted any valid reason or genuine hardship for not utilizing the Authorisation within 30 months validity period. Hence, the Committee did not accede to the request.

Case No.17: M/s. Krishna Antioxidants Pvt. Ltd., Mumbai.
F.No. 01/60/162/204/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310694347 dt. 11.05.2012.

Decision:

The Committee observed that the Advance Authorization No. 0310694347 has been issued on 11.05.2012 wherein the initial validity period was 24 months. Moreover, the applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 30 clear months to complete its import. Despite that the applicant could not utilize the Authorization and has not submitted any valid reason or genuine hardship for not utilizing the Authorisation within 30 months validity period. Hence, the Committee did not accede to the request.

Case No.18: M/s. Krishna Antioxidants Pvt. Ltd., Mumbai.
F.No. 01/60/162/207/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310692535 dt. 27.04.2012.

Decision:

The Committee observed that the Advance Authorization No. 0310692535 has been issued on 27.04.2012 wherein the initial validity period was 24 months. Moreover, the applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 30 clear months to complete its import. The applicant has imported one item completely leaving only 0.74% and 0.44% balance for second and third items. The applicant did not give any cogent reason which form genuine hardship for not utilizing the Authorisation within 30 months. Hence, the Committee did not accede to the request.

Case No.19: M/s. Chhatariya Firetech Industries, Mumbai.
F.No. 01/60/162/232/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310711370 dt. 03.10.2012.

Decision:

The Committee noted that the justification given by the applicant expressing inability to complete their imports within the initial as well as the extended validity granted by the RA,(total 24 months) due to non-availability of goods in the overseas market, cannot be construed as genuine hardship, as the applicant had option to procure the goods without payment of duties from domestic market. Hence, the Committee did not accede to the request.

Case No.20: M/s. Fire Safety Devices Pvt. Ltd., Faridabad.
F.No. 01/60/162/247/AM16/ EFGC (PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0510355906 dt. 31.05.2013.

Decision:

The Committee noted that the RA has already allowed one revalidation for six months and the applicant has imported three items out of four. No cogent and sustainable reasons could be established for not affecting balance imports during the initial / extended validity period. If there was uncertainty in the market and fluctuation in the international market then as to how they have imported the other three items to a large extent? Hence, the Committee did not accede to the request.

Case No.21: M/s. Siria Impex (P) Ltd., New Delhi.
F.No. 01/60/162/239/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0510351414 dt. 11.04.2013.

Decision:

The Committee noted that the RA has already allowed one revalidation for six months and the applicant had clear 18 months to complete its imports. No cogent and sustainable reasons could be established for not affecting imports during the initial / extended validity period. If there was uncertainty in the market and fluctuation of exchange rates then these are dynamics of a market and the applicant was aware of the market risks? Hence, the Committee did not accede to the request.

Case No.22: M/s. Prabhat Elastomers Pvt. Ltd., Mumbai.
F.No. 01/60/162/225/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310698069 dt. 11.06.2012.

<u>Decision:</u>

The Committee noted that the justification given by the applicant expressing inability to complete their imports within the initial as well as the extended validity granted by the RA, due to non-availability of imported goods with the overseas supplier, cannot be construed as genuine hardship, as the applicant had option to procure the goods without payment of duties from domestic market. Hence, the Committee did not accede to the request.

Case No.23: M/s. Gravita India Ltd., Jaipur.
F.No. 01/60/162/218/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 1310039498 dt. 23.04.2012.

<u>Decision:</u>

The Committee observed that the Advance Authorization No. 1310039498 has been issued on 23.04.2012 wherein the initial validity period was 24 months. Moreover, the applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 30 clear months to complete its import. Despite that the applicant could not utilize the Authorization and has not submitted any cogent reason which forms genuine hardship for not utilizing the Authorisation within 30 months validity period. Hence, the Committee did not accede to the request.

Case No.24: M/s. Oil & Natural Gas Corporation Ltd., Mumbai.
F.No. 01/60/162/245/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of DFIA No. 0310738726 dt. 24.06.2013.

<u>Decision:</u>

The Committee noted that DFIA is issued allowing import of goods without payment of applicable duties or replenishment of duty paid goods used in the resultant product while exporting. Though, there was no import duty on import of crude oil at that time, the applicant should had not obtained DFIA. Now, duty is being levied on import of crude oil. Therefore, export of NIL duty goods cannot be replaced by duty paid goods. Hence, the committee did not accede to the request. The applicant is directed to surrender the unutilized DFIA.

(Action: Applicant)

Case No.25: M/s. Bright Engineering Works, Mumbai.
F.No. 01/60/162/181/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310717861 dt. 21.12.2012.

Decision:

The Committee noted that the RA has already allowed one revalidation for six months and the applicant has imported three items out of five. When the applicant could import major portion of three items then why they could not import the balance two items? No cogent and sustainable reasons could be established for not affecting balance imports during the initial / extended validity period. Hence, the Committee did not accede to the request.

Case No.26: M/s. Polygel Industries Pvt. Ltd., Mumbai.
F.No. 01/60/162/80/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of DFIA No. 0310687656 dt. 26.03.2012

Decision:

The Committee observed that the applicant had obtained the DFIA on 26.03.2012. Although the applicant has claimed that their plant was closed from June 2012 to March 2014 due to delays by Ministry of Environment & forests to grant environment & wildlife clearance, however, during the same period they have completed their stipulated export obligation whereas they could not complete the imports. The Committee was of the view that if the applicant could export during the period though the factory was closed, they could also have imported the balance items, as they have imported two inputs. Further, RA has allowed one revalidation for six months extending validity upto 30.09.2014. Hence, the Committee did not accede to the request.

Case No.27: M/s. Sunrise Naturals Pvt. Ltd., Mumbai..
F.No. 01/60/162/242/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of DFIA No. 0310665844 dt. 18.11.2011.

Decision:

The Committee noted that endorsement of transferability/waiver of bond is a facility available with DFIA scheme. It does not prevent the Authorisation holder from importing of goods within the validity of the DFIA. The applicant should have imported goods within its initial as well as extended validity granted by RA. The total period of imports available was 30 months from the date of issue of Authorisation. Hence, the Committee did not accede to the request for further revalidation.

Case No.28: M/s. Krishna Antioxidants Pvt. Ltd., Mumbai.
F.No. 01/60/162/209/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310711822 dt. 05.10.2012.

Decision:

The Committee noted that the RA has already allowed one revalidation for six months and the applicant has imported major portion of the three items out of four. When the applicant could import major portion of three items then why could not they import the balance items? No cogent and sustainable reasons could be established for not affecting balance imports during the initial / extended validity period of 18 months. Hence, the Committee did not accede to the request.

Case No.29: M/s. Krishna Antioxidants Pvt. Ltd., Mumbai.
F.No. 01/60/162/208/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310678189 dt. 23.01.2012.

Decision:

The Committee observed that the Advance Authorization No. 0310678189 has been issued on 23.01.2012 wherein the initial validity period was 24 months. Moreover, the applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 30 clear months to complete its imports. When the applicant could import major portion of three items then why they could not import the balance one items? No cogent reason given which form genuine hardship for not utilizing the Authorisation within 30 months validity period. Hence, the Committee did not accede to the request.

Case No.30: M/s. Krishna Antioxidants Pvt. Ltd., Mumbai.
F.No. 01/60/162/205/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310692527 dt. 27.04.2012.

Decision:

The Committee observed that the Advance Authorization No. 0310692527 has been issued on 27.04.2012 wherein the initial validity period was 24 months. Moreover, the applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 30 clear months to complete its imports. It was not made clear as to how the applicant has imported two items completely leaving one item? And, why they did not import that item also within 30 months? The committee was of the view that this is not a case of genuine hardship. Hence, the committee did not accede to the request.

Case No.31: M/s. Krishna Antioxidants Pvt. Ltd., Mumbai.
F.No. 01/60/162/202/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310692939 dt. 01.05.2012.

Decision:

The Committee observed that the Advance Authorization No. 0310692939 has been issued on 01.05.2012 wherein the initial validity period was 24 months. Moreover, the applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 30 clear months to complete its balance imports of 43.83%. This is not the case of genuine hardship. Hence, the Committee did not accede to the request.

Case No.32: M/s. PVC Converters (India) Pvt. Ltd., Mumbai.
F.No. 01/60/162/168/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310702503 dt. 20.07.2012.

Decision:

The Committee observed that the Advance Authorization No. 0310702503 dt. 20.07.2012, the initial validity period was 20 months. The applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 26 clear months to complete its import. Despite that the applicant could not utilize the Authorization fully. No cogent reason was given which form the case of genuine hardship. Hence, the Committee did not accede to the request.

Case No.33: M/s. Eskay Dyestuffs & Organics Chemicals Pvt. Ltd., Mumbai.
F.No. 01/60/162/236/AM16/EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310734539 dt. 16.05.2013.

Decision:

The Committee observed that the applicant has fully imported two items out of four inputs. In such circumstances the applicant is under obligation to fulfill its stipulated export obligation. However, the applicant has fulfilled only 74% of the stipulated export obligation. Hence, the Committee is of the view that the applicant requires extension of export obligation period to fulfill its balance exports rather than revalidation of the Advance Authorisation. The applicant could not give any cogent reason for not making balance imports within 18 months, as RA had allowed one revalidation for six months? The Committee, therefore, did not accede to the request for further revalidation. However, instructed the applicant to approach the concerned RA for getting extension in EOP for completing balance exports, as per P.N. 16 dated 04.06.2015 read with PN 20 dated 9th June, 2015.

(Action: Applicant/RA, Mumbai)

Case No.34: M/s. Shankar Packagings Ltd., Mumbai.
F.No. 01/60/162/243/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Two Advance Authorizations No. 0310660761 dt. 19.10.2011 & 0310726819 dt. 05.03.2013.

Decision:

The Committee observed that the applicant has imported two items against both the Advance Authorisations. However, the applicant is yet to fulfill the stipulated export obligation. Hence, the Committee is of the view that the applicant requires extension of export obligation period to fulfill its stipulated export obligation rather than revalidation of the Advance Authorisation. In one case RA has allowed revalidation for six months extending validity upto 30 months and in another case the applicant should had approached to RA for getting first revalidation. The Committee, therefore did not accede to the request for revalidation. However, instructed the applicant to approach the concerned RA for getting extension in EOP for completing balance exports, as per P.N. 16 dated 04.06.2015 read with PN 20 dated 9th June, 2015.

(Action: RA Mumbai)

Case No.35: M/s. Sri Balmukund Polypack Pvt. Ltd. Raipur.
F.No. 01/60/162/211/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 6310000897 dt. 13.06.2012.

Decision:

The Committee observed that the Advance Authorization No. 6310000897 has been issued on 13.06.2012, wherein the initial validity period was 24 months. The applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 30 clear months to complete its imports. The Authorisation was issued allowing imports from anywhere in the world. Therefore, non-supply of goods by Reliance Industry could not be a case of genuine hardship. Hence, the Committee did not accede to the request.

Case No.36: M/s. Umedica Laboratories Pvt. Ltd., Mumbai.
F.No. 01/60/162/251/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310689913 dt. 09.04.2012.

Decision:

The Committee observed that the Advance Authorization No. 0310689913 has been issued on 09.04.2012, wherein the initial validity period was 24 months. The applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 30 clear months to complete its imports. This is not the case of genuine hardship at all. Hence, the Committee did not accede to the request.

Case No.37: M/s. VEM Technologies Pvt. Ltd., Hyderabad.
F.No. 01/60/162/183/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0910054874 dt. 31.01.2013.

Decision:

The Committee observed that the Advance Authorization No. 0910054874 dt. 31.01.2013, the initial validity period was 13 months. The applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 19 clear months to complete its import. There were two import items in the Authorisation and the applicant has imported leaving only 5.74% and 1.29% balance against item No 1 and 2nd respectively. Hence, the Committee did not accede to the request.

Case No.38: M/s. Reliance Industries Ltd., Mumbai.
F.No. 01/60/162/821/AM13/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of 18 + 12 (30) DEPB/FMS/VKUY scrips for 6 months.

Decision:

The case has already been decided in the PRC meeting No 07/AM16 dated 13.08.2015. However, the date of order and amount of duty credit was recorded wrongly in the minutes. The Committee, therefore, decided to issue a corrigendum as follows:

Para erroneously made in the Minutes	**Para to be corrected**
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.	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. 2,75,52,403/- vide orders dated 5.10.2012 and 24.01.2013.** 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.39. M/s: Mehta Tubes Ltd., Mumbai.
F.No. 01/60/162/182/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310711607 dt. 04.10.2012.

<u>Decision:</u>

The Committee observed that the Advance Authorization No. 0310711607 dt. 04.10.2012 was issued with the initial validity period of 18 months. The applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 24 clear months to complete its imports. They have completed imports to the extent of 72% within validity but could not give any cogent reason for not making balance. Hence, the Committee did not accede to the request.

Case No.40: M/s. AVA Chemicals (P) Ltd., Mumbai.
F.No. 01/60/162/160/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of 3 Advance Authorizations No. 0310729490 dt. 25.03.2013, 0310720550 dt. 14.01.2013 and 0310709883 dt. 21.09.2012.

<u>Decision:</u>

The Committee observed that the applicant should have approached the concerned RA for first six months revalidation allowed in the HBP. They have not opted that option. Further, the applicant has not given any cogent reason of genuine hardship due to which they could not complete their imports. Hence, the Committee did not accede to the request**.**

Case No.41: M/s. Chempro Pharma Pvt. Ltd., Mumbai.
F.No. 01/60/162/139/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310728761 dt. 19.03.2013.

<u>Decision:</u>

The Committee observed that the Advance Authorization No. 0310728761 dt. 19.03.2013 was issued with the initial validity period of 12 months. The applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 18 clear months to complete its imports. No cogent reason is given by the applicant for not making imports within 18 months. Hence, the Committee did not accede to the request**.**

Case No.42: M/s. Paharpur Cooling Towers Ltd., Kolkata.
F.No. 01/60/162/138/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0210189168 dt. 30.04.2013.

<u>Decision:</u>

The Committee observed that the Advance Authorization No. 0210189168 dt. 30.04.2013 was issued with the initial validity period of 12 months. The applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 18 clear months to complete its imports. The applicant has imported two items partially within validity. No cogent reason is given for not making balance imports. Hence, the Committee did not accede to the request.

Case No.43: M/s. Neuland Laboratories Ltd., Hyderabad.
F.No. 01/60/162/132/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0910052090 dt. 11.04.2012.
<u>Decision:</u>

The Committee observed that the Advance Authorization No. 0910052090 has been issued on 11.04.2012 having initial validity period of 24 months. The applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 30 clear months to complete its import. The applicant has completed imports against three items out of six. No cogent reason is given for not making imports against two items when sufficient time of 30 months were in hands. Hence, the Committee did not accede to the request.

Case No.44: M/s. Auchtel Products Ltd., Mumbai.
F.No. 01/60/162/141/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of DFIA No. 0310722967 dt. 05.02.2013.

Decision:

The Committee noted that endorsement of transferability/waiver of bond is a facility available with DFIA scheme. It does not prevent the Authorisation holder from importing of goods within the validity of the DFIA. The applicant should have imported goods within its initial as well as extended validity granted by RA. The total period of imports available was 18 months from the date of issue of Authorisation. The complete application for issue of EODC was submitted only on 01.09.2014 thus, RA has issued EODC on 18.09.2014 seems to be in time. The applicant should had collected the DFIA from counter, as he was aware that DFIA was going to expire on 30.09.2014. Since, the RA has already allowed one revalidation for six months, the Committee did not accede to the request for further revalidation.

Case No.45: M/s. Suvi International, Delhi.
F.No. 01/60/162/154/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of DFIA No. 0510282070 dt. 21.01.2011.

Decision:

The Committee observed that the DFIA No. 0510282070 has been issued on 21.01.2011, having initial validity period of 24 months. They had have the option of getting six months further validity extended by RA but did not opted for. No cogent reason, which form case of genuine hardship, for not importing goods in 24 months is given. Hence, the Committee did not accede to the request.

Case No.46: M/s. Oil & Natural Gas Corporation Ltd., Mumbai.
F.No. 01/60/162/134/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of DFIA No. 0310695126 dt. 17.05.2012.

Decision:

The Committee noted that DFIA is issued allowing import of goods without payment of applicable duties or replenishment of duty paid goods used in the resultant product while exporting. Though there was no import duty on import of crude oil at that time, the applicant obtained DFIA for import of duty free goods. Now, duty is being levied on import of crude oil. Therefore, export of NIL duty goods cannot be replaced by duty paid goods. Hence, the committee did not accede to the request. The applicant is directed to surrender the unutilized DFIA.

(Action: Applicant)

Case No.47: M/s. Merit Polyplast, Nami Daman.
F.No. 01/60/162/153/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310721347 dt. 18.01.2013.

<u>Decision:</u>

The Committee noted that the justification given by the applicant expressing inability to complete their imports within the initial validity of 12 months as well as the validity of 6 months extended by the RA, due to cancellation of export orders, seems to be contradictory, as they have completed 100% exports. Advance Authorisation is issued enabling exporters to import duty free goods for export of the resultant product. Therefore, the applicant should have imported raw materials first then exported. Hence, the Committee did not accede to the request.

Case No.48: M/s. Sri Balmukund Polypack Pvt. Ltd., Raipur.
F.No. 01/60/162/137/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 6310000897 dt. 13.06.2012.

<u>Decision:</u>

The Committee observed that the Advance Authorization No. 6310000897 has been issued on 13.06.2012 having initial validity period of 24 months. The applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 30 clear months to complete its import. Despite that the applicant could not utilize the Authorization and has not submitted any valid reason of genuine hardship for not utilizing the Authorisation within 30 months validity period. Hence, the Committee did not accede to the request.

Case No.49: M/s. Indian Dyestuff & Chemicals Mfg. Co., Mumbai.
F.No. 01/60/162/227/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310708125 dt. 07.09.2012.

<u>Decision:</u>

The Committee observed that the Advance Authorization No. 0310708125 dt. 07.09.2012 is issued having initial validity period of 18 months. The applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 24 clear months to complete its import. Despite that the applicant could not utilize the Authorization and has not submitted any valid reason of genuine hardship for not utilizing the Authorisation within 24 months validity period. Hence, the Committee did not accede to the request.

Case No.50: M/s. Siria Impex (P) Ltd., New Delhi.
F.No. 01/60/162/231/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0510350478 dt. 01.04.2013.

Decision:

The Committee noted that the justification given by the applicant expressing inability to complete their imports within the initial as well as the extended validity granted by the RA, due to fluctuation of exchange rate during validity period, cannot be construed as genuine hardship, as the applicant had option to procure the goods without payment of duties from domestic market. Hence, the Committee did not accede to the request.

Case No.51: M/s. Neccon Power & Infra Ltd., Jorhat (Assam).
F.No. 01/60/162/156/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 1410000539 dt. 30.11.2012.

Decision:

The committee noted that RA has already granted one revalidation of 6 months extending validity upto 30.05.2014. Hence, no justification for further revalidation. However, in terms of Para 4.22 of HBP, 2009-14, export obligation period is co-terminus with the duration of turnkey project, if supply of goods are made to turnkey project. There are limited documents available in the file. The committee wanted to know as to why RA did not allow EOP extension? The case was therefore deferred for seeking report from the RA with full facts and additional documents from the applicant.

(Action: applicant/RA)

Case No.52: M/s. AVA Chemicals (P) Ltd., Mumbai.
F.No. 01/60/162/186/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of four Advance Authorizations No. 0310709879 dt. 21.09.2012, 0310720548 dt. 14.01.2013, 0310726493 dt. 01.03.2013 & 0310721402 dt. 18.01.2013.

Decision:

The Committee noted that the justification given by the applicant expressing their inability to complete their imports within the validity period, cannot be construed as genuine hardship, as nothing prevented the applicant from completing its imports with the validity. Hence, the Committee did not accede to the request.

Case No.53: M/s. Asawa Insulation Pvt. Ltd., Mumbai.
F.No. 01/60/162/122/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310703691 dt. 01.08.2012.

Decision:

The Committee noted that no justification has been furnished by the applicant for its inability to complete their imports within the initial as well as the extended validity granted by the RA. Hence, the Committee did not accede to the request.

Case No.54: M/s. Polynova Industries Ltd., Mumbai.
F.No. 01/60/162/144/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310708244 dt. 10.09.2012.

Decision:

The Committee noted that the justification given by the applicant expressing their inability to complete their imports within the initial as well as the extended validity granted by the RA, due to quality and financial problem at the supplier's end cannot be construed as genuine hardship, as the applicant had option to import from other suppliers/procure the goods without payment of duties from domestic market. Hence, the Committee did not accede to the request.

Case No.55: M/s. Polynova Industries Ltd., Mumbai.
F.No. 01/60/162/145/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0310685705 dt. 12.03.2012.

Decision:

The Committee observed that the Advance Authorization No. 0310685705 has been issued on 12.03.2012 having initial validity period of 24 months. The applicant has already been granted one revalidation of six months by RA. Thus, the applicant had 30 clear months to complete its imports. They have imported 100% against 4 items leaving balance only 22.79% against 5th item. They did not give any cogent reason for not importing this balance within 30 months. Hence, the Committee did not accede to the request.

Case No.56: M/s. Neuland Laboratories Ltd., Hyderabad.
F.No. 01/60/162/131/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0910055426 dt. 19.03.2013.

Decision:

The Committee noted that no cogent reason and justification has been furnished by the applicant for its inability to complete their imports within the initial as well as the extended validity granted by the RA. Hence, the Committee did not accede to the request.

Case No.57: M/s. Polygel Industries Pvt. Ltd., Mumbai.
F.No. 01/60/162/79/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of 3 DFIAs No. 0310624643 dt. 31.03.2011, 0310653184 dt. 13.09.2011 & 0310620640 dt. 10.03.2011.

Decision:

The Committee observed that the applicant had obtained the DFIAs during March and September, 2011. Although the applicant has claimed that their plant was closed from June 2012 to March 2014 due to delays by Ministry of Environment & forests to grant environment & wildlife clearance, however, during the same period they have completed their stipulated export obligation. The applicant could not explained as to how they exported 100% when the company was not in operation and as to how they imported some items also? Hence, the Committee rejected the request.

Case No.58: M/s. Raj Petro Specialities Pvt. Ltd., Chennai.
F.No. 01/60/162/130/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0410141866 dt. 18.12.2012.

Decision:

The Committee noted that the justification given by the applicant expressing their inability to complete their imports within the initial as well as the extended validity granted by the RA, due to delay in fixation of norms cannot be construed as genuine hardship, as the Authorisation was obtained under self-declaration scheme. Thus, imports should have been completed within the validity without waiting for fixation of norms. Hence, the Committee did not accede to the request.

Case No.59: M/s. N.R. Agarwal Industries Ltd., Mumbai.
F.No. 01/60/162/72/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of DFIAs No. 0310739497 dt. 28.06.2013 & 0310734404 dt. 14.05.2013.

<u>Decision:</u>

The Committee noted that the applicant has taken plea for not completing imports due to delay in getting EODC, as inordinate time taken by bank in issuing e-BRC. However, the applicant did not submit any supporting documents justifying the reason cited. Further, RA has allowed one revalidation for six months against each Authorisations. Hence, the applicant had adequate time for making imports. Hence, the Committee did not accede to the request.

Case No.60: M/s. Vikas Global One Ltd., New Delhi.
F.No. 01/60/162/197/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0510315553 dt. 21.01.2012.

<u>Decision:</u>

The committee noted that the RA has already granted one revalidation for six months and the applicant has imported 90.36% against item No 1, 100% against item No 2 and 79% against item No 3. Whereas, exports have been completed only 71.50%. Therefore, the applicant should request for extension of EOP rather than revalidation. Hence, the committee decided to reject the case and remand the case to the RA concerned for necessary action in accordance with PN 16 dated 4th June, 2015 read with PN 20 dated 9th June, 2015 for EOP extension.

(Action : Applicant/RA, CLA)

Case No.61: M/s. SKL Exports Ltd., Bangalore.
F.No. 01/60/162/604/AM15/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Advance Authorization No. 0710094265 dt. 14.03.2013.

<u>Decision:</u>

The Committee noted that the justification given by the applicant expressing their inability to complete their imports within the initial as well as the extended validity granted by the RA, cannot be construed as genuine hardship. RA has already allowed one revalidation for six months. Hence, the Committee did not accede to the request.

Case No.62: M/s. Khyati Advisory Services Ltd., Mumbai.
F.No. 01/60/162/546/AM15/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of DFIA No. 0310739005 dt. 25.06.2013.

Decision:

The Committee noted that the justification given by the applicant expressing inability to complete their imports within the initial as well as the extended validity granted by the RA, due to high cost of imported goods, cannot be construed as genuine hardship, as the applicant had option to procure the goods without payment of duties from domestic market. Hence, the Committee did not accede to the request.

Case No.63: M/s. AVA Chemicals (P) Ltd., Mumbai.
F.No. 01/60/162/187/AM16/ EFGC(PRC)
PRC Meeting No. 10/AM16 dated 13.10.2015
Subject: - Request for revalidation of Two Advance Authorizations No. 0310709780 dt. 20.09.2012 & 0310708058 dt. 06.09.2012.

Decision:

The Committee observed that the applicant had option of getting six months revalidation from the concerned RA but he did not opt the same. No cogent reason is given which form a case of genuine hardship. Hence, the committee did not accede to the request.

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

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