Minutes of the Policy Relaxation Committee Meeting held under the Chairmanship of DGFT, Shri Anup Wadhawan, on 26.07.2016

Meeting No. 13/AM17 held on 26.07.2016 at 9:30 AM

The following Members were present in the meeting:

1.	Shri D.K. Singh	Addl. DGFT
2.	Shri K.C. Rout	Addl. DGFT
3.	Shri Jaikant Singh	Addl. DGFT
4.	Shri S.B.S. Reddy	Addl.DGFT
5.	Shri Jay Karan Singh	Jt. DGFT
6.	Shri AkashTaneja	Jt. DGFT
7.	Shri S.K. Mohapatra	Dy. DGFT
8.	Shri Rakesh Kumar	Dy. DGFT
9.	Shri Lokesh HD	Dy. DGFT

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

Case No.1: M/s. Sadhna Nitro Chem Ltd., Mumbai. P.H. Case.

F.No. 01/60/162/689/AM12/ PRC, 1/60/162/497/AM13/ PRC & 1/60/162/436/AM15/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension against two Advance Authorizations No 0310402723 dated 05.10.2006, No.0310452357 dt. 03.12.2007 and 0310591483 dt. 08.09.2010.

Decision:

In terms of Para 2.59 of FTP, the applicant was afforded personal hearing before the Policy Relaxation Committee on 26.07.2016. Mr. Manoj Bhand, Export Assistant and Mr. Asit Javeri, Managing Director from M/s Sadhna Nitro Chem Ltd., Mumbai appeared before the committee. During the course of hearing they made the following oral averments as well as written submissions as under:

Decision:

1. They have fulfilled 52.26%, 53.33% and 2% export obligation against Authorisation No 0310402723 dated 05.10.2006, No.0310452357 dt. 03.12.2007 and 0310591483 dt. 08.09.2010, respectively within the initial as well as extended obligation period.
2. They could not fulfilled 100% export obligation due to dumping of these products in the global market by our Chinese competitors at throwaway prices.
3. Our buyer had called off order from them.
4. The raw materials imported duty free against authorisations are in their possession.
5. Now they have export order in hand. Therefore, they may be allowed six month time to fulfill balance export obligation.

The committee discussed the case at length. It was noted that the Authorisation No 0310402723 dated 05.10.2006 & No 0310452357 dt. 03.12.2007 was issued under FTP, 2004-2009 having initial obligation period of 24 months. RA was empowered to allow two extension of six months each on payment of composition fee. Vide PN 151 dated 26.02.2009 read with PC 80 dated 13.04.2009, export obligation period for Authorisation issued prior to that day and which are within 36 months from the date of issuance of the Authorisation, as on 26th February 2009 or thereafter were allowed 36 months obligation period. The applicant could not fulfill 100% export obligation against these two Authorisation within 36 months. On the request of the applicant, PRC in its meeting dated 18.10.2011 allowed six month extension from the date of communication against Authorisation 0310452357 dt. 03.12.2007. So the export obligation period was extended upto 22.05.2012 i.e. effectively 4 years 5

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months from the date of issue of the Authorisation. Despite that the applicant could not complete export obligation.

The Authorisation No 0310591483 dt. 08.09.2010 was issued as per FTP, 2009-2014 having initial export obligation period of 36 months. The applicant has imported 10000kgs raw materials as duty free and fulfilled only 2% export obligation within this period of three years. The PRC in its meeting dated 22.12.2014 and 01.12.2015 has rejected the request on the ground of no merit in the case.

The committee normally allows regularisation of cases where 100% exports are completed within 48 months. However, in the instance cases no exports are made after initial as well as extended obligation period. Government has issued PN 22 dated 12.08.2013 thereby one time option was given allow regularisation of old pending cases on payment of customs duty and equal amount of interest. However, the applicant did not avail the facility. The committee was of the view that the applicant could not establish the case of any genuine hardship. The committee, therefore, did not accede to the request considering no merit. The applicant is hereby directed to get the cases regularised in terms of Para 4.49 of HBP, 2015-2020.

(Action: Applicant/RA, Mumbai; if the applicant fails to get the cases regularised within a month from the date of uploading of these minutes on the Directorate website, necessary penal action as per the provisions of FT(DR)Act, 1992, as amended shall be initiated.)

Case No.2: M/s. APL Apollo Tubes Ltd., New Delhi.

F.No. 01/60/162/664/AM15/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for revalidation of Advance Authorization No.0510342421 dt. 03.01.2013.

Decision:

The committee noted that the Customs Authority vide letter dated 24.04.2014 has certified that the Authorisation was registered at Dadri EDI port under National Bond but the same was not shown at the Customs Portal of Chennai port. However, the committee noted that the report provided by NIC, which says that the amendment carried out in the Authorisation was accepted by the customs server on 23.06.2014 and the Authorisation was remain valid till 30.09.2015. The committee, therefore, decided to defer the case to seek report from ICEGATE in terms of PRC decision dated 15.3.2016. Also call for report from Commissioner Customs, Chennai regarding non visibility of the Authorisation in the customs server till the validity of the Authorisation.

(Action: PRC)

Case No.3: M/s. Florence Shoe Company P. Ltd., Chennai.

F.No. 01/60/162/453/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for manually amended Shipping Bills by Customs, to avail benefit of MEIS Script.

Decision:

The committee noted that goods were actually exported to Greenland Northern Hemisphere City in USA and port of landing was New York. However, in the shipping bills they mentioned Greenland as country of export, which was subsequently corrected manually by the customs Authority. Such change could not be transmitted through EDI. The system did not accept such shipping bills for issue of duty credit scrip under MEIS scheme on export of goods to Greenland which is an island and autonomous country. And, no incentive under the scheme is allowed on export to this country. Since the goods were exported to Greenland in US and not to Greenland as an island and autonomous country, the applicant is eligible for MEIS benefit. Considering the case of genuine hardship it was decided that RA shall issue duty credit scrip manually against such 51 shipping bills where exports were made during 02.05.2015 to 10.10.2015 under intimation to the Customs Authority.

(Action: RA, Chennai / Applicant)

Case No.4: M/s. Indoco Remedies Ltd., Mumbai.

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F.No. 01/60/162/378/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension against Advance Authorization No.0310792676 dt. 08.01.2015.

Decision:

The Committee noted that the Authorization No. 0310792676 dt. 08.01.2015 was issued with conditions stipulated under PC-9 dated 30.06.2003, which allows 12 months period for EO fulfillment from import of each consignment. The imports were made on 08.06.2015 and 26.10.2015. Accordingly, initial obligation period was upto 08.06.2016 & 26.10.2015, respectively. The applicant has fulfilled less than 50% export obligation during 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 against import of each consignments i.e. upto **31.12.2016 & 30.04.2016**, respectively.
II. This is only for accounting and regularization of exports already effected.
III. This is subject to a payment of composition fee @ 0.5% 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.

(Action: RA, Mumbai)

Case No.5: M/s. Saint Gobain India Pvt. Ltd., Tamil Nadu.

F.No. 01/60/162/362/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for revalidation of Advance Authorization No.0410158940 dt. 07.07.2014.

Decision:

The Committee observed that the Authorization was issued having initial validity of 12 months to import. RA has already granted one revalidation for six months. Hence the applicant had 18 months to import. Despite that the applicant could not utilize the Authorization. Moreover, the committee noted that norms committee had rectified norms on 5.1.2016 and the applicant had received the same on 14.01.2016, which was well within the validity of Authorisation i.e. upto 31.01.2016 granted by RA. Hence, there is no case of genuine hardship established. Therefore, the Committee did not accede to the request.

Case No.6: M/s. Lloyd Insulations (India) Ltd., Mumbai

F.No. 01/60/162/462/AM16/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for clubbing of 2 Advance Authorizations No.(i) 0310406190 dt. 01.11.2006 and (ii) 0310410460 dt. 01.12.2006.

Decision:

The committee noted that the case was deferred in PRC Meeting dated 06.01.2016 for seeking report from RA. After taking into consideration both RA's report as well as reasons / justifications furnished by the applicant, the committee was of the view that the applicant had by mistake obtained two separate authorizations for a single project export. The Committee noted that the above referred two Advance Authorizations were issued in 2006. Initial export obligation was 24 months in both the Authorizations. Exports and imports in the subsequent Authorization are made on net to net basis and within the initial export obligation period of the first Authorization i.e. upto 30.11.2008. The Committee, therefore, decided the following:

I. Clubbing of the 2 Advance Authorizations, as referred above be allowed.
II. Exports made upto **30.11.2008** shall only be taken into account towards clubbing and discharge of EO.
III. RA shall examine the case in terms of Para 4.09 of FTP (2015-2020) and ensure value addition of minimum 15%. The 15% value addition for evaluating entitlement shall be applied on the clubbed FOB and CIF of the Authorizations.

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IV. RA shall ensure proper accounting of the duty free inputs with reference to the export product while clubbing the Authorizations. On clubbing, shortfall if any, shall be regularized on payment of Customs Duty and applicable Interest in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA, Mumbai)

Case No.7: M/s. Alok Industries Ltd., Mumbai.

F.No. 01/60/162/472/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension against Advance Authorization No.0310731212 dt. 15.04.2013.

Decision:

The committee noted that the applicant was granted two extensions by RA and despite that the applicant could not fulfill the stipulated export obligation. Therefore, the committee did not accede to the request. The Applicant is hereby directed to get the case regularized in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA, Mumbai shall initiate penal action against the party as per the provisions of FT(DR)Act, 1992, as amended, if the applicant fails to get the case regularised within one month from the date of publication of these minutes on the Directorate website.)

Case No.8: M/s. Innovagen Compserc Pvt. Ltd., Mumbai.

F.No. 01/60/162/351/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension against Advance Authorizations No.(1) 0310785224 dt. 12.06.2014 and (2) 0310785112 dt. 11.06.2014.

Decision:

The committee noted that the applicant had imported duty free raw material against the above two Advance Authorizations. However, the applicant has fulfilled `NIL' exports during the export obligation period of 9 months. The applicant should had approached the PRC immediately after expiry of EOP. However, they approach after 6 months from expiry of EOP. The Committee, therefore, did not accede to the request because the reasons cited are only commercial risk and not genuine hardship. The Applicant is hereby directed to get the case regularized in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA, Mumbai shall initiate penal action against the party as per the provisions of FT(DR)Act, 1992, as amended, if the applicant fails to get the case regularised within one month from the date of publication of these minutes on the Directorate website.)

Case No.9: M/s. R.B. Knit Exports, Ludhiana.

F.No. 01/60/162/325/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for condonation of delay in claim of benefit of Chapter-3 in claim (MLFPS) for 16 S/Bills (1197352 dt. 07.08.2012, 9051746 dt. 24.05.2012, 9169849 dt. 01.06.2012, 1719082 dt. 14.09.2012, 2086839 dt. 09.10.2012, 2107810 dt. 13.10.2012, 2112142 dt. 11.10.2012, 2149609 dt. 13.10.2012, 3149708 dt. 22.12.2012, 3191665 dt. 26.12.2012, 3318758 dt. 04.01.2013,3332797 dt. 05.01.2013, 3340155 dt. 05.01.2013, 3386374 dt. 09.01.2013, 3388550 dt. 09.01.2013, 3388604 dt. 09.01.2013) applied under File No.30/21/087/84008/AM16 dt. 15.01.2016.

Decision:

The committee noted that in terms of Para 3.11.9 of HBP, 2009-2014 read with Para 9.3 of HBP, claim (MLFPS) against the above 16 Shipping Bills can be filed within 36 months from the date of exports or 30 months from the date of realization of payments, whichever is later with 10% late cut. The applicant could not give any cogent reason of not filing the claim/application within the prescribed time period with late cut. Hence, there is no case of genuine hardship. The committee, therefore, did not accede to the request.

Case No.10: M/s. R.B. Knit Exports, Ludhiana.

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F.No. 01/60/162/342/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for condonation of time barred claim under MLFPS seeking extension by one year to file Scrip claim against the File No.30/21/087/83981/AM16.

Decision:

The committee noted that in terms of Para 3.11.9 of HBP, 2009-2014 read with Para 9.3 of HBP, claim (MLFPS) against the above 16 Shipping Bills can be filed within 36 months from the date of exports or 30 months from the date of realization of payments, whichever is later with 10% late cut. The applicant could not give any cogent reason of not filing the claim/application within the prescribed time period with late cut. Hence, there is no case of genuine hardship. The committee, therefore, did not accede to the request.

Case No.11: M/s. Dhirendra International Pvt. Ltd., Neemuch, M.P.

F.No. 01/60/162/191/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension against Advance Authorization No.5610004782 dt. 23.12.2015.

Decision:

The committee noted that in terms of SL No 1(c) of Appendix 4J, export obligation period for export of spices is 90 days from the date of import of each consignment. However, from RA's report dated 22.06.2016 it is seen that while issuing the Authorisation, export obligation period of 18 months printed on the Authorisation was not amended inadvertently. Hence, considering obligation period of normal 18 months the applicant continue exporting after 90 days. Due to which some export shipments are made till 12.07.2016. Taking these facts into account, the Committee decided the following:

I. Export obligation period be extended from 90 days to 120 days against import of each consignments i.e. upto **06.05.2016 & 12.08.2016,** respectively.
II. This is only for accounting and regularization of exports already effected.
III. This is subject to a payment of composition fee @ 0.5% 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.

(Action: RA, Indore/Applicant)

Case No.12: M/s. Lifelong India P. Ltd., New Delhi.

F.No. 01/60/162/027/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for Clubbing of two Advance Authorizations No.0510228630 dt. 01.10.2008 and 0510232888 dt. 17.12.2008.

Decision:

The committee noted that the above mentioned Advance Authorizations were issued in the same year i.e. 2008. The committee also observed that the exports were completed within the validity of the first Advance Authorizations No.0510228630 dt. 01.10.2008.The Committee, therefore, decided the following:

I. Clubbing of above referred Authorisations be allowed.
II. Exports made upto **31.10.2010** shall only be taken into account.
III. The minimum Value Addition of 15% shall be maintained on clubbing of Authorisation.
IV. RA shall ensure accounting of inputs as per SION.
V. Shortfall, if any, shall be regularised on payment of Customs Duty plus interest as per Para 4.49 of HBP, 2015-2020.

(Action: RA, CLA New Delhi)

Case No.13: M/s. Lifelong India P. Ltd., New Delhi.

F.No. 01/60/162/028/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

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Subject:- Request for Clubbing of Two Advance Authorizations No.0510223554 dt. 09.07.2008 and 0510238050 dt. 16.03.2009.

Decision:

The committee noted that the above mentioned Advance Authorizations were issued in 2008 & 2009. The committee also observed that the exports were completed within 36 months from issue of the first Advance Authorizations. The Committee, therefore, decided the following:

I. Clubbing of above referred Authorisations be allowed.
II. Export obligation period be extended from 24 months to 36 months against Authorization No **0510223554 dt. 09.07.2008** i.e. upto **31.07.2011**.
III. This will be subject to payment of composition fee @ 0.5% of FOB value of exports made and to be accounted after 24 months but upto 30 months and @ 0.5% per month of FOB value of exports made and to be accounted after 30 months but upto 36 months.
IV. Minimum V.A. of 15% shall be maintained on clubbing.
V. RA shall ensure accounting of inputs as per SION.
VI. Shortfall, if any, shall be regularised on payment of Customs Duty plus interest as per Para 4.49 of HBP, 2015-2020.

(Action: RA, CLA New Delhi)

Case No.14: M/s. Repro India Ltd., Mumbai.

F.No. 01/60/162/960/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for surplus quantity of exports made under 20 S/Bills mentioning DFIA No.0310485398 dt. 05.09.2008, towards fulfillment of Export Obligation against DFIA No.0310465707 dt. 19.03.2008.

Decision:

The committee noted that the applicant has applied to RA for redemption of DFIA No.0310485398 dt. 05.09.2008 including these 20 Shipping Bills. RA has issued redemption letter against the said DFIA. The Customs Authority has also been intimated. The applicant should had sought enhancement in the said DFIA while seeking EODC/Redemption if there was a surplus exports. Removal of these 20 shipping bills from redemption letter cannot be allowed at this stage. Therefore, the committee did not accede to the request. The Applicant is hereby directed to get the DFIA No.0310465707 dt. 19.03.2008 regularized in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA, Mumbai shall initiate penal action against the party as per the provisions of FT(DR)Act, 1992, as amended, if he fails to get the case regularized within one month from the date of publication of these minutes on the Directorate website.)

Case No.15: M/s. Repro India Ltd., Mumbai.

F.No. 01/60/162/838/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for waiver of Public Notice No.16 dated 04.06.2015 in the matter of Clubbing with redemption of two Advance Authorizations No.0310329128 dt. 06.05.2005 and 0310339086 dt. 13.07.2005.

Decision:

The committee noted that the case was earlier considered in PRC meeting dated 22.04.2016. However, it was deferred for seeking report from RA whether the applicant had submitted documents in time for clubbing/redemption of the Authorizations within the prescribed period of two months from the date of expiry of the stipulated export obligation period? RA, Mumbai vide letter dated 26.05.2016 has informed that the applicant had submitted documents, partial not complete, in 2008 however, did not comply the queries raised by the office in time. Taking into consideration the fact that the application for clubbing and redemption of the above Advance Authorizations was submitted by the applicant before P.N. 16 dated 04.06.2015, the committee decided the following:

I. Clubbing of above referred Authorisations be allowed.

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II. Export obligation period be extended from 24 months to 30 months against Authorization No **0310329128 dt. 06.05.2005** i.e. upto **30.11.2007**
III. This will be subject to payment of composition fee @ 0.5% of FOB value of exports made and to be accounted after 24 months but upto 30 months.
IV. Minimum V.A. of 15% shall be maintained on clubbing.
V. RA shall ensure accounting of inputs as per SION.
VI. Shortfall, if any, shall be regularised on payment of Customs Duty plus interest as per Para 4.49 of HBP, 2015-2020.

(Action: RA, Mumbai)

Case No.16: M/s. Repro India Ltd., Mumbai.

F.No. 01/60/162/961/AM16/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for condonation of delay in claiming benefit of Chapter 3 Incentive under Focus Market Scheme and Market Linked Focus Product for the Shipping Bill of period 2008-2009 applied under File No.03/91/077/00054/AM12.

Decision:

The committee noted that in terms of Para 3.11.9 of HBP, 2009-2014 read with Para 9.3 of HBP, claim for benefit of Chapter -3 Incentive under Focus Market Scheme and Market Linked Focus Product scheme can be filed within 36 months from the date of exports or within 30 months from the date of realization of payments, whichever is later, with 10% late cut. The applicant could not give any cogent reason of not filing the claim within three years with prescribed late cut. Hence, there is no case of genuine hardship established. The committee, therefore, did not accede to the request.

Case No.17: M/s. Repro India Ltd., Mumbai.

F.No. 01/60/162/460/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for condonation of delay in claiming benefit of Chapter 3 Incentive under Focus Market Scheme and Market Linked Focus Product for the Shipping Bill of period 2008-2009 applied under File No.03/91/077/00049/AM12.

Decision:

The committee noted that in terms of Para 3.11.9 of HBP, 2009-2014 read with Para 9.3 of HBP, claim for benefit of Chapter -3 Incentive under Focus Market Scheme and Market Linked Focus Product scheme can be filed within 36 months from the date of exports or within 30 months from the date of realization of payments, whichever is later, with 10% late cut. The applicant could not give any cogent reason of not filing the claim within three years with prescribed late cut. Hence, there is no case of genuine hardship established. The committee, therefore, did not accede to the request.

Case No.18: M/s. Repro India Ltd., Mumbai.

F.No. 01/60/162/461/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for condonation of delay in claiming benefit of Chapter 3 Incentive under Focus Market Scheme and Market Linked Focus Product for the Shipping Bill of period 2008-2009 applied under File No.03/91/077/00043/AM12.

Decision:

The committee noted that in terms of Para 3.11.9 of HBP, 2009-2014 read with Para 9.3 of HBP, claim for benefit of Chapter -3 Incentive under Focus Market Scheme and Market Linked Focus Product scheme can be filed within 36 months from the date of exports or within 30 months from the date of realization of payments, whichever is later, with 10% late cut. The applicant could not give any cogent reason of not filing the claim within three years with prescribed late cut. Hence, there is no case of genuine hardship established. The committee, therefore, did not accede to the request.

Case No.19: M/s. Repro India Ltd., Mumbai.

F.No. 01/60/162/458/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

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Subject:- Request for condonation of delay in claim of benefit of Chapter 3 Incentive Focus Market Scheme and Market Linked Focus Product for the Shipping Bill of period 2008-2009 applied under File No.03/91/077/00050/AM12.

Decision:

The committee noted that in terms of Para 3.11.9 of HBP, 2009-2014 read with Para 9.3 of HBP, claim for benefit of Chapter -3 Incentive under Focus Market Scheme and Market Linked Focus Product scheme can be filed within 36 months from the date of exports or within 30 months from the date of realization of payments, whichever is later, with 10% late cut. The applicant could not give any cogent reason of not filing the claim within three years with prescribed late cut. Hence, there is no case of genuine hardship established. The committee, therefore, did not accede to the request.

Case No.20: M/s. Repro India Ltd., Mumbai.

F.No. 01/60/162/457/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for condonation of delay in claiming benefit of Chapter 3 Incentive under Focus Market Scheme and Market Linked Focus Product for the Shipping Bill of period 2008-2009 applied under File No.03/91/077/00042/AM12.

Decision:

The committee noted that in terms of Para 3.11.9 of HBP, 2009-2014 read with Para 9.3 of HBP, claim for benefit of Chapter -3 Incentive under Focus Market Scheme and Market Linked Focus Product scheme can be filed within 36 months from the date of exports or within 30 months from the date of realization of payments, whichever is later, with 10% late cut. The applicant could not give any cogent reason of not filing the claim within three years with prescribed late cut. Hence, there is no case of genuine hardship established. The committee, therefore, did not accede to the request.

Case No.21: M/s. Repro India Ltd., Mumbai.

F.No. 01/60/162/462/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for condonation of delay in claiming benefit of Chapter 3 Incentive under Focus Market Scheme and Market Linked Focus Product for the Shipping Bill of period 2008-2009 applied under File No.03/91/077/00051/AM12.

Decision:

The committee noted that in terms of Para 3.11.9 of HBP, 2009-2014 read with Para 9.3 of HBP, claim for benefit of Chapter -3 Incentive under Focus Market Scheme and Market Linked Focus Product scheme can be filed within 36 months from the date of exports or within 30 months from the date of realization of payments, whichever is later, with 10% late cut. The applicant could not give any cogent reason of not filing the claim within three years with prescribed late cut. Hence, there is no case of genuine hardship established. The committee, therefore, did not accede to the request.

Case No.22: M/s. Repro India Ltd., Mumbai.

F.No. 01/60/162/459/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for condonation of delay in claiming benefit of Chapter 3 Incentive under Focus Market Scheme and Market Linked Focus Product for the Shipping Bill of period 2008-2009 applied under File No.03/91/077/00044/AM12.

Decision:

The committee noted that in terms of Para 3.11.9 of HBP, 2009-2014 read with Para 9.3 of HBP, claim for benefit of Chapter -3 Incentive under Focus Market Scheme and Market Linked Focus Product scheme can be filed within 36 months from the date of exports or within 30 months from the date of realization of payments, whichever is later, with 10% late cut. The applicant could not give any cogent reason of not filing the claim within three years with prescribed late cut. Hence, there is no case of genuine hardship established. The committee, therefore, did not accede to the request.

Case No.23: M/s. Ind-Swift Ltd., Chandigarh.

F.No. 01/92/180/06/AM15/ PC-VI/PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

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Subject:- Request for regularization of specific period of broad banding of LoP with retrospective effect.

Decision:

Reference received from DC, NSEZ was discussed at length. The committee noted that in the PRC meeting dated 15.03.2016 the committee has allowed broad banding of items in LoP/LoI where permission of drug controller was obtained prior to commencement of production. DC, NSEZ vide letter dated 08.06.2016 has brought to the notice of the committee that 17 items had been exported prior to even date of application of broad –banding to DC. The committee was of the view that no exports shall be accounted towards discharge of export obligation or NEF calculation if exports were made without submitting an application to DC. The committee, therefore, decided to modify the earlier decision, as follows:

i. Exports made after obtaining permission of drug controller and after submitting application to DC for broad-banding shall only be accounted for calculation of NFE.

ii. Shortfall, if any, in achieving NFE shall be regularised as per the provision of FTP/FT(D&R)Act.

(Action: DC, NSEZ/applicant)

Case No.24: M/s. Betul Oils and Flour Ltd., Pune.

F.No. 01/60/162/424/AM08/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for revalidation of 3 split up Advance Authorizations No.2313439 dt. 31.01.1998, 2313440 dt. 31.12.1998 and 2312441 dt. 31.12.1998 issued against main Advance Authorization No.31002927 dt. 31.12.1998.

Decision:

The applicant was afforded Personal Hearing on 22.09.2015, in terms of Para 2.59 of FTP. Mr. B.P Chaudhary legal representative was appeared before the committee on behalf of the applicant. During the course of hearing he was asked to submit reply for following questions:When Customs Authority had actually seized the licence and when they released the same?

i. The main licence was not submitted for getting revalidation so what happened to that?

ii. What is the status of SCN issued by the Customs Authority and DGFT?

Accordingly, the applicant has submitted reply to said queries as under:

i. As per SCN issued by Customs Authority, their office premise was searched on 23.08.1999 and the main licence No 31002927 dated 31.12.1998 along with other licences were seized by them vide Panchanama dated 23.08.1999.

ii. The mail licence seized by the customs was not returned to them that is why they did not apply for revalidation of main licence.

iii. SCN issued were dropped by both the Authorities.

The committee discussed the case at length. It was noted that the applicant had obtained Advance Authorisation No 31002927 dated 31.12.1998. On his request, the three split up licence No.2313439 dt. 31.01.1998, 2313440 dt. 31.12.1998 and 2312441 dt. 31.12.1998 were also issued against the said main licence. As per seizure Panchnama memorandum dated 23.08.1999, the customs Authority has seized only Xerox copy of main licence No 31002927 dated 31.12.1998 and not original copy of the licence. The customs Authority did not seize other split licences because perhaps the applicant had transferred/ sold the other licences. The validity of split licence is co-terminus with the validity of main licence. The main licence was issued on 31.12.1998 with 18 months validity. Hence, split up licences were remain valid till 30.06.2000. PRC normally allow revalidation provided the licence lost its validity in the possession of Government agencies. In the instance case, there is no proof that the split up licences were lost its validity in the possession of any Government agencies. The split-up licence has independent identity except validity, which is co-terminus with the main licence, otherwise for all purpose split up licence has independent identity. Bonafied holder of transferable licence was entitled to import duty free goods permitted in the split up licence. As there is no evidence that the split up licences lost validity in the possession of any Government agencies, the benefit of such provisions cannot be extended to the applicant.

The committee reviewed PRC decision dated 07.03.2008. It was noted that the committee has allowed six months revalidation against split up licence No 2313439 dated 31.12.1998 without

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considering all facts and circumstances of the case. It is not a case of any genuine hardship, which is mandatory requirement to allow Policy relaxation. The committee, therefore, decided to withdraw its decision dated 07.03.2008 and rejected the request for revalidation of remaining two other split-up licences.

Case No.25: M/s. Arvind Pipes & Fitting Industries P. Ltd., Mumbai.

F.No. 01/60/162/406/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for 2nd EOP extension of Advance Authorization No.0310762752 dt. 20.12.2013.

Decision:

The Committee noted that the applicant has effected no exports during the initial obligation period of 18 months as well as further six months extension granted by the RA. The plea taken by the applicant that they could not fulfill export obligation due to flood effected their functioning is not sustainable because the flood came in July, 2014 and the export obligation period was remain valid till 31.12.2015. So the applicant had 17 months to complete export obligation after flood. Further, the applicant has approached the PRC in June, 2016 that is after further six months for which PRC could have considered request. Therefore, the committee felt that there is no case of genuine hardship. Hence, did not accede to the request. The applicant is hereby directed to get the case regularized in terms of Para 4.49 of HBP, 2015-2020.

(Action: Applicant/RA, Mumbai - if the applicant fails to get the case regularised within a month from the date of uploading of these minutes on the Directorate website, action as per the provisions of FT(DR)Act, 1992, as amended shall be initiated.)

Case No.26: M/s. Piramai Enterprises Ltd., Mumbai.

F.No. 01/60/162/447/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for accounting the export of S/Bill No.2176439 dt. 06.01.2011 and waiver of PC-18 condition and grant of EOP extension against Advance Authorization No.0310596934 dt. 14.10.2010.

Decision:

The committee noted that the applicant has imported 3029.22kgs under the above mentioned Authorisation on 09.11.2010 and 15.01.2011 and has completed 76.25% export obligation within prescribed period of 12 months from import of each consignment. However, there was shortfall of 268.233Kgs but the equal quantity has been exported under S/B No 2176439 dated 06.01.2011 indicating Advance Authorisation No 0310540247 dated 05.10.2009. The applicant has claimed that the said shipping bill has not been utilised towards discharge of export obligation against said Authorisation. The committee, therefore, decided the following:

i. Exports made under shipping bill No 2176439 dated 06.01.2011 shall be taken into account towards discharge of export obligation against Authorisation No.0310596934 dt. 14.10.2010.
ii. This will subject to payment of Rs. 200/- as composition fee.
i. However, RA shall ensure that S/B No 2176439 dated 06.01.2011 has not been utilised towards discharge of export obligation against Authorisation No 0310540247 dated 05.10.2009.
ii. RA shall also ensure that export obligation is fulfilled in proportion to imports made within 12 months from import of each consignment.
iii. Shortfall, if any, shall be regularised in terms of Para 4.49 of HBP, 2015-2020 read with PC-18 dated 30.10.2007.

(Action: RA, Mumbai)

Case No.27: M/s. Titan Laboratories P. Ltd., Mumbai.

F.No. 01/60/162/652/AM15/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Waiver of PC-18 condition in the Advance Authorization No.0310659395 dt. 13.10.2011 issued under PC-9 condition.

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Decision:

The committee noted that the Authorisation was issued with pre-import condition having export obligation period 12 months from import of each consignment. The applicant has imported 2910kgs duty free drugs on 14.12.2011 and 10.09.2013 from unregistered sources and completed only 42% export obligation within stipulated time. They had requested for extension of export obligation period that was rejected by the committee in its meeting dated 24.04.2015 on the ground that the applicant has approached the PRC after laps of period which normally PRC considered. Now the applicant has requested to allow waiver of PC-18 condition because wastage norms fixed by NC was 1% instead of 10% they demanded. Secondly, they have exported surplus quantity equal to shortfall in three Advance Authorisation obtained in 2010.

However, the committee did not accede to the request on the ground that surplus exports made under three Authorisations obtained in 2010 were effected prior to imports made in the Authorisation dated 13.10.2011. The applicant is hereby directed to get the case regularised in terms of Para 4.49 of HBP, 2015-2020 read with PC-18 dated 30.10.2007.

(Action: Applicant/ RA, Mumbai: if the applicant fails to get the case regularised by submitting documents prescribed in terms of Para 4.49 of HBP read with PC-18 dated 30.10.2007 within a month from the date of uploading of these minutes on the Directorate website, penal action as per provisions of FT(DR)Act, 1992 as amended shall be initiated.)

Case No.28: M/s. Oracle Trading Company Pvt. Ltd., Chennai.

F.No. 01/60/162/434/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for restoration of Disallowed Shipping Bills for MEIS.

Decision:

The committee noted that in terms of Para 3.14 of HBP 2009-2014, it was mandatory to declare the intent to avail benefits under Chapter 3 incentive. The applicant while filing shipping bills has selected option "N" which stands for No Incentive under Chapter-3. Further, they did not declare even intent in shipping bills to claim benefit under incentive scheme. Hence, incentive against such shipping bills cannot be considered. The committee, therefore, did not accede to the request.

Case No.29: M/s. Grind Master Machines Pvt. Ltd., Aurangabad.

F.No. 01/60/162/487/AM16/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension against Advance Authorization No.0310669505 dt. 08.12.2011.

Decision:

The committee considered review request of the applicant and noted that exports made under Free Shipping Bills cannot accepted towards discharge of export obligation because such shipping bills are not assessed by the Customs Authority. Further, requirement of Para 4.12 of FTP cannot be met in free shipping bills, as exempted materials consumption is not certified by customs Authority. The committee, therefore, reiterated its earlier decision dated 12.01.2016. The applicant is hereby directed to get the case regularized in terms of Para 4.49 of HBP, 2015-2020.

(Action: Applicant/RA, Aurangabad - if the applicant fails to get the case regularised within a month from the date of uploading of these minutes on the Directorate website, action as per the provisions of FT(DR)Act, 1992, as amended shall be initiated.)

Case No.30: M/s. Al-Nafees Frozen Food Exports Pvt. Ltd., Mumbai.

F.No. 01/60/162/246/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for one time rectification of DEPB Licence No.0510350395 dt. 28.03.2013 after correcting the error 13, 02, 38 and revalidation for three months.

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Decision:

It was noted that these error code pertains to IECEGATE and not DGFT server. The Customs Authority has clarified during meeting dated 14.01.2016 held between ICEGATE and DGFT for resolution of EDI issues that error code 13,02,52 and 13,02,38 will be treated as licence accepted on ICEGATE website. The case was therefore deferred and referred back to EDI section of DGFT to resolve the issue in consultation with ICEGATE.

(Action: PRC/EDI)

Case No.31: M/s. Al-Nafees Frozen Food Exports Pvt. Ltd., Mumbai.

F.No. 01/60/162/245/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for on line rectification of DEPB Licence No.0510369733 dt. 29.10.2013 after correcting the error and revalidation for three months.

Decision:

The committee noted from EDI, NIC report that exports were made from JNPT that is EDI port and DEPB was issued by feeding details of S/b manually. The case was, therefore, deferred for seeking report from RA as to how the said DEPB was issued.

(Action: RA, Mumbai)

Case No.32: M/s Super Olefins P. Ltd., Hyderabad.

F.No. 01/60/162/002/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for revalidation of DFIA No.0910060752 dt. 28.07.2014.

Decision:

It was noted that these error code pertains to IECEGATE and not DGFT server. The Customs Authority has clarified during meeting dated 14.01.2016 held between ICEGATE and DGFT for resolution of EDI issues that error code 13,02,52 and 13,02,38 will be treated as licence accepted on ICEGATE website. The case was therefore deferred and referred back to EDI section of DGFT to resolve the issue in consultation with ICEGATE.

(Action: PRC/EDI)

Case No.33: M/s. Sterlite Technologies Ltd., Pune

F.No. 01/60/162/444/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for revalidation of Advance Authorization No.3110039283 dt. 17.07.2009.

Decision:

The committee noted that the above Advance mentioned Authorization was issued with 24 months validity for import and the applicant had option to get six months revalidation from RA in terms of Para 4.22 of HBP, which they have not availed. The reasons and justifications given by the applicant are not cogent and does not establish a case of genuine hardship. Error made inadvertently by customs could have been sorted out within the validity of the Authorisation. The committee, therefore, did not accede to the request.

Case No.34: M/s. Zodiac Clothing Company Ltd., Mumbai.

F.No. 01/60/162/232/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for clubbing of two Advance Authorizations No.0310504019 dt. 28.01.2009 and 0310515364 dt. 13.04.2009.

Decision:

The committee noted that both the Authorisations were issued in 2009 having initial export obligation period of 24 months. Exports and imports in both the Authorisations have been completed within the validity of first Authorisation. The committee, therefore, decided the following:

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i. Clubbing of both the Authorisation be allowed.
ii. Exports made upto 27.01.2011 shall only be accounted in clubbed Authorisation.
iii. Minimum V.A. of 15% shall be maintained on clubbing.
iv. RA shall ensure accounting of inputs as per SION.
v. Shortfall, if any, shall be regularised on payment of Customs Duty plus interest as per Para 4.49 of HBP, 2015-2020.

(Action: RA, Mumbai)

Case No.35: M/s. Zodiac Clothing Company Ltd., Mumbai.

F.No. 01/60/162/231/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for clubbing of three Advance Authorizations No.(i) 0310458615 dt. 22.01.2008; (ii) 0310469872 dt. 29.04.2008 and (iii) 0310489641 dt. 08.10.2008.

Decision:

The Committee noted that all 3 above referred Advance Authorisations were issued in 2008. Initial export obligation was 24 months in all Authorisations. Exports in the subsequent Authorisations are made within the initial export obligation period of the first Authorisation i.e. upto 31.01.2010. The Committee, therefore, decided the following:

I. Clubbing of the 3 Advance Authorizations, as referred above be allowed.
II. Exports made upto 31.01.2010 shall only be taken into account towards clubbing and discharge of EO.
III. RA shall examine the case in terms of Para 4.09 of FTP (2015-2020) and ensure value addition of minimum 15%. The 15% value addition for evaluating entitlement shall be applied on the clubbed FOB and CIF of the Authorizations.
IV. RA shall ensure proper accounting of the duty free inputs with reference to the export product while clubbing the Authorizations.
V. On clubbing, shortfall if any, shall be regularized on payment of Customs Duty and applicable Interest in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA, Mumbai)

Case No.36: M/s. Alkyl Amines Chemicals Ltd., Mumbai.

F.No. 01/60/162/953/AM16/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for revalidation of Advance Authorization No.0310785246 dt. 12.06.2014.

Decision:

The Committee observed that the Authorisation was issued having initial validity of 12 months to import. RA has already granted one revalidation for six months. Hence the applicant had 18 months to import. Moreover, the Authorization was valid till 11.12.2015 whereas the last amendment was accepted on 22.07.2015. Despite that the applicant could not utilize the Authorization. There is no case of genuine hardship established. Therefore, the Committee did not accede to the request.

Case No.37: M/s. Clariant Chemicals Ltd., Mumbai.

F.No. 01/60/162/445/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for revalidation of Advance Authorization No.0310785431 dt. 16.06.2014.

Decision:

Deferred for seeking report from EDI whether the Authorisation was not registered at Customs port in time as claimed by the applicant.

(Action: PRC/EDI)

Case No.38: M/s. Natroyal Industries P. Ltd., Gujarat.

F.No. 01/60/162/117/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for revalidation of Advance Authorization No. 34100040543 dt. 15.09.2014.

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Decision:

The Committee noted that the case was deferred in PRC meeting dated 10.05.2016 for seeking report from RA. Accordingly, RA has reported that the applicant could not utilize the above mentioned Advance Authorization No. 34100040543 dt. 15.09.2014 due to mistake in enhancing CIF value which was rectified on 8.2.2016 and the Authorization was valid only till 31.03.2016. Hence, the Committee decided to revalidate the aforesaid Advance Authorization for 3 months from the date of endorsement. The applicant is directed to get the endorsement from RA within one month from the date of uploading of PRC minutes on the Directorate website.

(Action: Applicant/RA, Vadodara)

Case No.39: M/s. Big Bags International P. Ltd., Bangalore.

F.No. 01/60/162/476/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for revalidation of Advance Authorization No.0710094950 dt. 19.04.2013.

Decision:

The Committee observed that the Authorisation was issued having initial validity of 15 months. RA has allowed revalidation for further six months, as per request of the applicant i.e. upto 03.01.2015 (21 months). Despite that they could not utilise the Authorisation. From the submissions made by the applicant, no case of genuine hardship is established. Hence, the Committee did not accede to the request.

Case No.40: M/s. Big Bags International P. Ltd., Bangalore.

F.No. 01/60/162/475/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for revalidation of Advance Authorization No.0710093566 dt. 07.02.2013.

Decision:

The Committee observed that the Authorisation was issued having initial validity of 15 months. RA has allowed revalidation for further six months, as per request of the applicant i.e. upto 01.12.2014 (21 months). Despite that they could not utilise the Authorisation. From the submissions made by the applicant, no case of genuine hardship is established. Hence, the Committee did not accede to the request.

Case No.41: M/s. Big Bags International P. Ltd., Bangalore.

F.No. 01/60/162/477/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for revalidation of Advance Authorization No.0710093706 dt. 14.02.2013.

Decision:

The Committee observed that the Authorisation was issued having initial validity of 12 months. RA has allowed revalidation for further six months, as per request of the applicant i.e. upto 30.09.2014. Despite that they could not utilise the Authorisation. From the submissions made by the applicant, no case of genuine hardship is established. Hence, the Committee did not accede to the request.

Case No.42: M/s. Big Bags International P. Ltd., Bangalore.

F.No. 01/60/162/473/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for revalidation of Advance Authorization No.0710094949 dt. 19.04.2013.

Decision:

The Committee observed that the Authorisation was issued having initial validity of 12 months. RA has allowed revalidation for further six months, as per request of the applicant i.e. upto 19.10.2014.

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Despite that they could not utilise the Authorisation. From the submissions made by the applicant, no case of genuine hardship is established. Hence, the Committee did not accede to the request.

Case No.43: M/s. Indo Rama Synthetics Ltd., Nagpur.

F.No. 01/60/162/470/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension against Advance Authorization No.5010001318 dt. 21.05.2012.

Decision:

The Committee observed that the above mentioned Advance Authorization was issued having initial export obligation period of 36 months. The applicant has imported 100% and fulfilled only 89% export obligation within the initial obligation period. PRC normally allows regularisation of exports made upto 48 months. However, the applicant has not exported anything after 36 months and 48 months period has over on 30.05.2016. The request for EOP extension is made on 29.06.2016 that is after expiry of extendable period. The Committee, therefore, did not accede to the request. The applicant is hereby directed to get their case regularized in terms of Para 4.49 of HBP 2015-2020.

(**Action: RA Nagpur** 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.44: M/s. Cadila Healthcare Ltd., Ahmedabad.

F.No. 01/60/162/656/AM16/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension of Advance Authorization No.0810110000 dt. 22.03.2012 issued under PC-9 conditions.

Decision:

The Committee noted that the Authorization No. 0810110000 dt. 22.03.2012 was issued with conditions stipulated under PC-9 dated 30.06.2003, which allows 12 months period for EO fulfillment from import of each consignment. The imports were made on 25.07.2012, 18.09.2012, 06.10.2012 & 15.12.2012. Accordingly, initial obligation period was upto 31.07.2013, 30.09.2013, 31.10.2013 & 31.12.2013, respectively. The applicant has fulfilled more than 50% export obligation during 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 against import of each consignments i.e. upto **31.01.2014, 31.03.2014, 30.04.2014 & 30.06.2014,** respectively.
II. This is only for accounting and regularization of exports already effected.
III. This is subject to a payment of composition fee @ 0.5% on FOB value of export made after initial obligation period.
IV. RA shall check that 50% exports against each consignment were made within initial export obligation period. If not, composition fee will be charged @ 0.5% per month on unfulfilled FOB.
V. The minimum value addition of 15% as prescribed under Para 4.09 of FTP(2015-2020) shall be maintained.

(Action: RA, Ahmedabad)

Case No.45: M/s. Cadila Healthcare Ltd., Ahmedabad.

F.No. 01/60/162/488/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension of Advance Authorization No.0810119702 dt. 22.03.2013 issued under PC-9 conditions.

Decision:

The Committee noted that the Authorization No. 0810119702 dt. 22.03.2013 was issued with conditions stipulated under PC-9 dated 30.06.2003, which allows 12 months period for EO fulfillment from import of each consignment. Imports were made 30.03.2013 accordingly obligation period expired on 31.03.2014. In such cases, the committee normally allows 6 months extension in continuation of 12 months obligation period. However, no exports have been made by the applicant

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during 18 months from the date of imports. In this case, the extendable period of 18 months has already lapsed. 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 read with PC-18 dated 30.10.2007.

(Action: RA Ahmedabad: If the party fails to get the case regularized in terms of Para 4.49 of HBP (2015-2020) read with PC-18 dated 30.10.2007 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.46: M/s. Cadila Healthcare Ltd., Ahmedabad.

F.No. 01/60/162/489/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension of Advance Authorization No.0810115781 dt. 16.10.2012 issued under PC-9 conditions.

Decision:

The Committee noted that the Authorization No. 0810115781 dt. 16.10.2012 was issued with conditions stipulated under PC-9 dated 30.06.2003, which allows 12 months period for EO fulfilment from import of each consignment. Imports were made on 19.10.2012, 01.02.2013 and 25.02.2013. Accordingly, EOP was upto 31.010.2013, 28.02.2014 and 28.2.2014, respectively. In such cases, the committee normally allows 6 months extension in continuation of 12 months period, which has already laps and no exports are made so far. Hence, the committee did not accede to the request of the applicant. The applicant is hereby directed to get their case regularized in terms of Para 4.49 of HBP 2015-2020 read with PC-18 dated 30.10.2007.

(**Action: RA Ahmedabad :** If the party fails to get the case regularized in terms of Para 4.49 of HBP (2015-2020) read with PC-18 dated 30.10.2007 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.47: M/s. Cadila Healthcare Ltd., Ahmedabad.

F.No. 01/60/162/487/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension of Advance Authorization No.0810134341 dt. 19.01.2015 issued under PC-9 conditions.

Decision:

The Committee noted that the Authorization No.0810134341 dt. 19.01.2015 was issued with conditions stipulated under PC-9 dated 30.06.2003, which allows 12 months period for EO fulfilment from import of each consignment. Imports were made on 21.01.2015. Accordingly, obligation period was upto 31.01.2016. In such cases, the committee normally allows 6 months extension in continuation of 12 months period, which has already laps and no exports are made so far. Hence, the committee did not accede to the request of the applicant. The applicant is hereby directed to get their case regularized in terms of Para 4.49 of HBP 2015-2020 read with PC-18 dated 30.10.2007.

(**Action: RA Ahmedabad :** If the party fails to get the case regularized in terms of Para 4.49 of HBP (2015-2020) read with PC-18 dated 30.10.2007 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.48: M/s. Cadila Healthcare Ltd., Ahmedabad.

F.No. 01/60/162/486/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension of Advance Authorization No.0810129092 dt. 24.02.2014 issued under PC-9 conditions.

Decision:

The Committee noted that the Authorization No. 0810129092 dt. 24.02.2014 was issued with conditions stipulated under PC-9 dated 30.06.2003, which allows 12 months period for EO fulfilment from import of each consignment. Imports were made on 25.02.2014, 25.04.2014, 25.05.2014 and

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25.08.2014. Accordingly, obligation period was upto 28.02.2015, 30.04.2015, 31.05.2015 and 30.08.2015, respectively. In such cases, the committee normally allows 6 months extension in continuation of 12 months period, which has already laps and no exports are made so far. Hence, the committee did not accede to the request of the applicant. The applicant is hereby directed to get their case regularized in terms of Para 4.49 of HBP 2015-2020 read with PC-18 dated 30.10.2007.

(Action: RA Ahmedabad : If the party fails to get the case regularized in terms of Para 4.49 of HBP (2015-2020) read with PC-18 dated 30.10.2007 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.49: M/s. Cadila Healthcare Ltd., Ahmedabad.

F.No. 01/60/162/484/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension of Advance Authorization No.0810117315 dt. 02.01.2013 issued under PC-9 conditions.

Decision:

The Committee noted that the Authorization No. 0810117315 dt. 02.01.2013 was issued with conditions stipulated under PC-9 dated 30.06.2003, which allows 12 months period for EO fulfilment from import of each consignment. Imports were made on 28.01.2013, 13.02.2013, 21.03.2013 and 22.04.2013. Accordingly, obligation period was upto 31.01.2014, 28.02.2014, 31.03.2014 and 30.04.2014, respectively. In such cases, the committee normally allows 6 months extension in continuation of 12 months period, which has already laps and no exports are made so far. Hence, the committee did not accede to the request of the applicant. The applicant is hereby directed to get their case regularized in terms of Para 4.49 of HBP 2015-2020 read with PC-18 dated 30.10.2007.

(Action: RA Ahmedabad : If the party fails to get the case regularized in terms of Para 4.49 of HBP (2015-2020) read with PC-18 dated 30.10.2007 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.50: M/s. Cadila Healthcare Ltd., Ahmedabad.

F.No. 01/60/162/485/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for EOP extension of Advance Authorization No.0810121695 dt. 04.06.2013 issued under PC-9 conditions.

Decision:

The Committee noted that the Authorization No. 0810121695 dt. 04.06.2013 was issued with conditions stipulated under PC-9 dated 30.06.2003, which allows 12 months period for EO fulfilment from import of each consignment. Imports were made on 27.07.2013, 25.09.2013, 28.12.2013, 25.01.2014, 31.01.2014 and 18.02.2014. Accordingly, initial obligation period was upto 31.07.2014, 30.09.2014, 31.12.2014, 31.01.2015, 31.01.2015 and 28.02.2015, respectively. In such cases, the committee normally allows 6 months extension in continuation of 12 months period, which has already laps and no exports are made so far. Hence, the committee did not accede to the request of the applicant. The applicant is hereby directed to get their case regularized in terms of Para 4.49 of HBP 2015-2020 read with PC-18 dated 30.10.2007.

(Action: RA Ahmedabad : If the party fails to get the case regularized in terms of Para 4.49 of HBP (2015-2020) read with PC-18 dated 30.10.2007 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.51: M/s. Udyogi Safety Appliances (P) Ltd., Kolkata.

F.No. 01/60/162/386/AM17/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for 2nd revalidation of Advance Authorization No.0210204999 dt. 19.09.2014.

Decision:

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The Committee observed that the Authorization was issued having initial validity of 12 months. RA has allowed revalidation for six months i.e. upto 18 months. Duty free imports could have been made from anywhere in the world. The Authorisation is not issued buyer/ supplier specific. Hence, the plea that they could not import in time because RA did not allow invalidation in favour of M/s HPL is not tenable. From the submissions made by the applicant, no case of genuine hardship is established. Hence, the Committee did not accede to the request.

Case No.52: M/s. Zenith Industrial Rubber Products P. Ltd., Mumbai.

F.No. 01/60/162/721/AM16/ PRC

PRC Meeting No. 13/AM17 dated 26.07.2016

Subject:- Request for revalidation of Advance Authorization No.0310732764 dt. 29.04.2013.

Decision:

The Committee observed that the Authorization was issued having initial validity of 12 months. RA has allowed six months revalidation as per request of the applicant i.e. upto 18 months. The applicant has completed imports against 6 items out of 8 items permitted in the Authorisation. Revalidation beyond six months is not allowed as per the policy. The applicant has cited provision of Para 4.47 (a)(ii) of Hand Book, which allows 6 months revalidation in case request is for waiver of bond. Waiver of Bond is issued where exports are made without making any imports in the Authorisation. In this case the applicant has already executed Bond with the Customs Authority while making imports. Hence, question of waiver of Bond does not arise. The applicant should had imported all items within the validity of the Authorisation. On completion of imports and exports Redemption Letter is issued under Para 4.47 of HBP. Therefore, plea taken by the applicant was not acceptable to the committee. From the submissions made by the applicant, no case of genuine hardship is established. Hence, the Committee did not accede to the request.

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

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एस. बी. एस. रेड्डी