Minutes of the Policy Relaxation Committee Meeting held under the Chairmanship of DGFT, Shri Anup Wadhawan, IAS on 06.01.2016

Meeting No. 18/AM16 held on 06.01.2016 at 11:00 AM

List of officers present in the meeting is given below:

1.	Shri K.C. Rout	Addl. DGFT
2.	Shri Jaikant Singh	Addl. DGFT
3.	Shri Darshan Singh	Addl. DGFT
4.	Shri S.K.Samal	Jt. DGFT
5.	Shri Jay Karan Singh	Jt. DGFT
6.	Shri AkashTaneja	Jt. DGFT

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

Case No.1 : M/s. Cord Cable Industries Ltd., New Delhi.
F.No. 01/60/162/102/AM15/ EFGC(PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for condonation of mentioning of incorrect file No. on the invoices under Advance Authorization No.0510194440 dt. 15.11.2006.

Decision:

The Committee noted that while supplying goods to the project Authority, the applicant has mentioned File No 05/24/40/602/AM07 instead of File No 05/24/40/603/AM07 on the supply Invoices. The RA has confirmed that File No 05/24/40/602/AM07 was allotted to M/s Asahi India and not to M/s Cord Cable Industries Ltd. The Advance Authorisation No.0510194440 dt. 15.11.2006 was issued from File No 05/24/40/603/AM07. The committee, therefore, decided the following:

i. Supplies made by mentioning File No 05/24/40/602/AM07 shall be taken into account towards discharge of export obligation against No.0510194440 dt. 15.11.2006.

ii. RA shall ensure that such supply Invoice have not been used for discharge of export obligation against any other Authorisation.

iii. The applicant shall submit an affidavit-cum-indemnity bond duly Notorised that no benefits against such Invoices have been claimed/ shall not be claimed other than discharge of export obligation against Authorisation No.0510194440 dt. 15.11.2006. In case of any demurrage incurred to exchequer, he shall refund equivalent amount with interest immediately without any protest.

(Action: RA, CLA/Applicant)

Case No.2 : M/s. Sky Industries Ltd., Mumbai.
F.No. 01/60/162/534/AM16/ EFGC(PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016

Subject: - Request for (i) EOP extension upto 36 months against Advance Authorization No.0310407456 dt. 10.11.2006 and (ii) accounting of 26 Shipping Bills made upto 31.10.2009 under AA No.0310478557 dt. 14.07.2008 for regularization purpose.

Decision:

The committee noted that vide Public Notice No 151 dated 26.02.2009 read with P.C. No 80 dated 13.04.2009, Authorisation having initial obligation period of 24 months were extended upto 36 months, from the date of issue, for fulfillment of export obligation, subject to the condition of making a request to RA on plain paper without any fee. However, the applicant did not avail the facility. The Authorisation was issued on 10.11.2006. Hence, it could have been extended upto 30.11.2009 for discharge of export obligation. Exports against 26 shipping bills mentioning Authorisation No 0310478557 dated 14.07.2008 were affected by 31.10.2009. The Committee, therefore, decided the following:

i. Export obligation period be extended by 6 months i.e. upto 36 months from the date of issue.
ii. This will be subject to payment of composition fee @ 1% per month of unfulfilled FOB value to RA.
iii. Accounting of 26 Shipping Bills be allowed subject to payment of Rs. 200/- per Shipping Bill to RA.
iv. RA shall ensure that such Sipping Bills have not been used for discharge of export obligation against any other Authorisation.
v. The applicant shall submit an affidavit-cum-indemnity bond duly Notorised that no benefits against these 26 shipping Bills have been claimed/ shall not be claimed other than discharge of export obligation against Authorisation No. 0310407456 dated. 10.11.2006. In case of any demurrage incurred to exchequer, they shall refund equivalent amount with interest immediately without any protest.

(Action: RA, Mumbai/Applicant)

Case No.3: M/s. Sky Industries Ltd., Mumbai.
F.No. 01/60/162/535/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject:- Request for EOP extension upto 36 months against Advance Authorization No.0310478557 dt. 14.07.2008 for regularization purpose.

Decision:

The committee noted that vide Public Notice No 151 dated 26.02.2009 read with P.C. No 80 dated 13.04.2009, Authorisation having initial obligation period of 24 months were extended upto 36 months, from the date of issue, for fulfillment of export obligation, subject to the condition of making a request to RA on plain paper without any fee. However, the applicant did not avail the facility. This Authorisation was issued on 14.07.2008. Hence, it could had been extended upto

31.07.2011 for discharge of export obligation. The Committee, therefore, decided the following:

i. Export obligation period be extended by 6 months i.e. upto 36 months from the date of issue.
ii. This will be subject to payment of composition fee @ 1% per month of unfulfilled FOB to RA.

(Action: RA/Applicant)

Case No.4: M/s. Gupta Synthetics Ltd., Surat.
F.No. 01/60/162/641/AM15/ EFGC(PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request to EOP extension till 01.01.2012 of AA No.5210020889 dt. 02.01.2007 for regularization purpose.

Decision:

The Committee noted that the applicant did not make any exports within initial obligation period of 36 months. The committee, therefore, did not accede to the request. The applicant is hereby directed to get the case regularised in terms of Para 4.28 of HBP, 2009-2014 immediately.

(Action: If the applicant fails to get the case regularised within a month, RA, Surat shall initiate necessary penal action under the provision of FT (DR) Act, 1992, as amended.)

Case No.5 : M/s. Milan Laboratories (India) Pvt. Ltd., Mumbai.
F.No. 01/60/162/664/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Condonation of delay in claim of benefits of DEPB Scheme.

Decision:

The committee noted that as per Para 4.46 of HBP, 2009-2014 read with Para 9.3 of HBP, 2009-2014, application for DEPB claim could be filled within 3 years from the date of export with 10% late cut. The applicant could not file application within this period. However, he has submitted DEPB application against File No 03/86/051/00026/AM15 on 21.10.2014 i.e. late by 3 months. The committee, therefore, decided the following:

i. RA shall examine the case and ensure that Duty entitlement claimed is as per prevalent policy.
ii. If satisfied, RA shall issue DEPB subject to 20% late cut on entitlement.
iii. RA shall ensure that no claim has been made earlier against such shipping bills.

(Action: RA, Mumbai)

Case No.6: M/s. Milan Laboratories (India) Pvt. Ltd., Mumbai.
F.No. 01/60/162/597/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension of Advance Authorization No.0310658928 dt. 11.10.2011 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the Authorization No. 0310658928 dated 11.10.2011 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. The date of first import was 02.11.2011 and accordingly the initial export obligation period was upto 30.11.2012. The date of second import was 29.04.2013 and accordingly the initial export obligation period was 30.04.2014. However, the firm 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 i.e. upto 31.05.2013 in the case of first import consignment and 31.10.2014 in the case of second import consignment.
II. This is only for accounting and regularization of exports already effected.
III. This is subject to 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 consignment.

(Action: RA, Mumbai)

Case No.7: M/s. Milan Laboratories (India) Pvt. Ltd., Mumbai.
F.No. 01/60/162/665/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Condonation of delay in claim of benefits of DEPB Scheme.

Decision:

The committee noted that as per Para 4.46 of HBP, 2009-2014 read with Para 9.3 of HBP, 2009-2014, application for DEPB claim could be filled within 3 years from the date of export with 10% late cut. The applicant could not file application within this period. However, he has submitted DEPB application against File No 03/86/051/00027/AM15 on 24.10.2014 i.e. late by 5 months. The committee, therefore, decided the following:

i. RA shall examine the case and ensure that Duty entitlement claimed is as per prevalent policy.
ii. If satisfied, RA shall issue DEPB subject to 20% late cut on entitlement.
iii. RA shall ensure that no claim has been made earlier against such shipping bills.

Case No.8: M/s. Gardex, Jalandhar, Punjab.
F.No. 01/60/162/296/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension of Advance Authorization No.3010095983 dt. 06.08.2013.

Decision:

The Committee noted that the applicant did not fulfill 50% export obligation within 24 months from the date of issue of Authorisation and did not submit the proof of having duty free imported raw materials in their possession. Taking into consideration the above facts, the committee did not accede to the request.

(Action: RA, Chandigarh/ applicant)

Case No.9: M/s. Intas Pharmaceuticals Ltd., Ahmedabad.
F.No. 01/60/162/599/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension of Advance Authorization No.0810126898 dt. 05.12.2013 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the Authorization No.0810126898 dt. 05.12.2013 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. The date of first import was 21.11.2013 and accordingly the initial export obligation period was upto 31.12.2014. The firm 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 i.e. upto 30.06.2015 in the case 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% of 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 applicable interest on inputs consumed and exported after 18 months from the date of import consignment.

(Action: RA, Ahmedabad)

Case No.10: M/s. Intas Pharmaceuticals Ltd., Ahmedabad.
F.No. 01/60/162/636/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for clubbing of 2 Advance Authorizations No.0810126743 dt. 28.11.2013 and 0810129556 dt. 11.03.2014 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the applicant has obtained two Advance Authorisations with conditions stipulated under PC-9 dated 30.06.2003 which allows 12 months period for EO fulfilment from import of each consignment. Since the last shipment is within 18 months from the date of first import consignment as such the Committee decided the following:

I. Clubbing of the 2 Advance Authorizations, as referred above, be allowed.
II. Export obligation period against Advance Authorisation No 0810126743 dated 28.11.2013 be extended by 6 months i.e. upto 30.06.2015.
III. This will subject to payment of composition fee @ 0.5 % of FOB value of exports made after 31.12.2014 which will be accounted for clubbing.
IV. Exports made upto 30.06.2015 shall only be taken into account towards EO discharge.
V. RA shall examine the case in terms of Para 4.09 of FTP (2015-2020) and ensure value addition of minimum 15%. The 15% value addition for evaluating entitlement shall be applied on the clubbed FOB and CIF of the Authorizations.
VI. RA should 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.
VII. For unutilised imported materials, if any, PC-18 condition shall be followed.

(Action: RA, Ahmedabad)

Case No.11: M/s. Cadila Healthcare Ltd., Ahmedabad.
F.No. 01/60/162/616/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension of Advance Authorization No.0810131315 dt. 13.05.2014 issued under PC-9 condition.

Decision:

The Committee noted that the Authorization No. 0810131315 dt. 13.05.2014 was issued with conditions stipulated under PC-9 dated 30.06.2003 condition which allows 12 months period for EO fulfilment from import of each consignment. The date of first import was 17.05.2014 and accordingly the initial export obligation period was upto 31.05.2015. 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 i.e. upto 30.11.2015.
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. 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 against shortfall.
VI. PC 18 condition to be followed.

(Action: RA, Ahmedabad)

Case No.12: M/s. Cadila Healthcare Ltd., Ahmedabad.
F.No. 01/60/162/608/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension of Advance Authorization No.0810096350 dt. 17.02.2011 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the Authorization No. 0810096350 dt. 17.02.2011 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. The imports were made on 24.02.2011, 06.03.2011 and 22.06.2011. Accordingly, initial obligation period was upto 28.02.2012, 31.03.2012 and 30.06.2012 respectively against each import consignment. 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 i.e. upto 31.08.2012 in the case of first import consignment and 31.12.2012 in the case of second 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% 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 consignment.
VI. 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.

(Action: RA, Ahmedabad)

Case No.13: M/s. Cadila Healthcare Ltd., Ahmedabad.
F.No. 01/60/162/659/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension of Advance Authorization No.0810109271 dt. 01.03.2012 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the Authorization No. 0810109271 dt. 01.03.2012 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. The date of first import was 09.03.2012 and accordingly the initial export obligation period

was upto 31.03.2013. 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 i.e. upto 30.09.2013 in the case 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% of 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 consignment.
- VI. PC 18 condition to be followed.

(Action: RA, Ahmedabad)

Case No.14: M/s. Cadila Healthcare Ltd., Ahmedabad.
F.No. 01/60/162/617/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension of Advance Authorization No.0810132244 dt. 10.06.2014 issued under PC-9 condition for regularization purpose.

__Decision:__

The Committee noted that the Authorization No. 0810132244 dt. 10.06.2014 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. The date of first import was 14.06.2014 and accordingly the initial export obligation period was upto 30.06.2015. 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 i.e. upto 31.12.2015 in the case 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 of 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 consignment.
- VI. PC 18 condition to be followed.

(Action: RA, Ahmedabad)

Case No.15: M/s. Cadila Healthcare Ltd., Ahmedabad.
F.No. 01/60/162/618/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016

Subject: - Request for EOP extension of Advance Authorization No.0810131515 dt. 21.05.2014 issued under PC-9 condition.

Decision:

The Committee noted that the Authorization No. 0810131515 dt. 21.05.2014 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. The date of first import was 12.06.2014 and accordingly the initial export obligation period was upto 30.06.2015. 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 i.e. upto 31.12.2015 in the case 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 consignment.
VI. PC 18 condition to be followed.

(Action: RA, Ahmedabad)

Case No.16: M/s. Cadila Healthcare Ltd., Ahmedabad.
F.No. 01/60/162/609/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension of Advance Authorization No.0810109598 dt. 13.03.2012 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the Authorization No. 0810109598 dt. 13.03.2012 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. The date of first import was 04.04.2012 and accordingly the initial export obligation period was upto 30.04.2013. The date of second import was 07.10.2013 and accordingly the initial export obligation period was 31.10.2014. The firm 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 i.e. upto 31.10.2013 in the case of first import consignment and 30.04.2015 in the case of second import of 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 consignment.

(Action: RA, Ahmedabad)

Case No.17: M/s. Cadila Healthcare Ltd., Ahmedabad.
F.No. 01/60/162/613/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension of Advance Authorization No.0810131112 dt. 06.05.2014 issued under PC-9 condition.

Decision:

The Committee noted that the Authorization No. 0810131112 dt. 06.05.2014 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. The date of first import was 10.05.2014 and accordingly the initial export obligation period was upto 31.05.2015. The firm 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 i.e. upto 30.11.2015 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% 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 consignment.

(Action: RA, Ahmedabad)

Case No.18: M/s. Phoenix Foils Pvt. Ltd., Mumbai.
F.No. 01/60/162/626/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: -Request for clubbing of two Advance Authorization Nos.0310734470 dt. 15.05.2013 and 0310792000 dt. 15.12.2014.

Decision:

The committee noted that in both Authorisations, input and output are the same. The case was, therefore, deferred for seeking a report from RA, as to how Authorisations were issued for duty free inputs where resultant product is identical/same?

(Action: RA, Mumbai shall submit report within 10 days)

Case No.19: M/s. Gland Pharma Ltd., Hyderabad.
F.No. 01/60/162/666/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension of Advance Authorization No.0910055881 dt. 30.04.2013 for regularization purpose.

Decision:

The Committee noted that the Authorization No. 0910055881 dt. 30.04.2013 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. The date of first import was 14.05.2013 and accordingly the initial export obligation period was upto 31.05.2014. The date of second import was 10.10.2013 and accordingly the initial export obligation period was 31.10.2014. 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 i.e. upto 30.11.2014 in the case of first import consignment and 30.04.2015 in the case of second 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% on FOB value of export made after initial obligation period.
- **IV.** RA shall check that 50% exports against each consignment were made within initial 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.
- **VI.** The applicant has to pay duty plus interest on inputs consumed and exported after 18 months from date of import consignment.

(Action: RA, Hyderabad)

Case No.20: M/s. Mileen Engineers, Mumbai.
F.No. 01/60/162/622/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of Advance Authorization No.0310758104 dt. 18.11.2013.

Decision:

The Committee noted the contention of the applicant but decided to reject the request on the ground that the said Authorisation was issued under Para 4.7 of HBP to meet the inputs requirement of the exporter without fixation of norms. Hence, the imports should have been made first.

Case No.21: M/s. Sun Pharmaceutical Industries Ltd., Mumbai.
F.No. 01/60/162/637/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016

Subject: - Request for EOP extension of Advance Authorization No.0310781544 dt. 13.05.2014 issued under PC-9, for utilization of inputs imported from unregistered sources.

__Decision:__

The Committee noted that the Authorization No. 0310781544 dt. 13.05.2014 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. The date of first import was 25.06.2014 and accordingly the initial export obligation period was upto 30.06.2015. The firm 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 i.e. upto 31.12.2015 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 shortfall, if any.
- VI. PC-18 condition to be followed.

(Action: RA, Mumbai)

Case No.22: M/s. Glenmak Pharmaceutical Ltd., Mumbai.
F.No. 01/60/162/663/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for extension of EOP and relaxation as per PC-9 condition in Advance Authorization No.0310751203 dt. 26.09.2013.

__Decision:__

The Committee noted that the Authorization No. 0310751203 dt. 26.09.2013 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. The date of first import was 26.11.2013 and accordingly the initial export obligation period was upto 30.11.2014. The firm 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 i.e. upto 31.05.2015 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% 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 consignment.

(Action: RA, Mumbai)

Case No.23: M/s. Bulkpack Exports Ltd., Indore.
F.No. 01/60/162/712/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of Advance Authorization No.5610002790 dt. 05.09.2013.

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. Therefore, the Committee did not accede to the request.

Case No.24: M/s. Bulkpack Exports Ltd., Indore.
F.No. 01/60/162/711/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject:- Request for revalidation two of Advance Authorization Nos.5610002789 dt. 05.09.2013 and 5610002333 dt. 21.06.2013.

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. Therefore, the Committee did not accede to the request.

Case No.25: M/s. Welset Plast Extrusions Pvt. Ltd., Mumbai.
F.No. 01/60/162/661/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of Advance Authorization No.0310668494 dt. 02.12.2011.

Decision:

The Committee observed that the Authorisation was issued having initial validity of 24 months and RA has allowed one revalidation for six months. Thus the applicant had effectively 30 months for import. Despite that the applicant could not utilize the Authorization. Therefore, the Committee did not accede to the request.

Case No.26: M/s. The Asian Traders (India), Mumbai.
F.No. 01/60/162/649/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of two Advance Authorization Nos.0310752292 dt. 04.10.2013 for Rs.9451212.04 and 0310731237 dt. 15.04.2013 for Rs.19600928.60.

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 Authorizations. There is no case of genuine hardship. Therefore, the Committee did not accede to the request.

Case No.27: M/s. Crompton Greaves Ltd., Mumbai.
F.No. 01/60/162/606/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of Advance Authorization No.0310750558 dt. 20.09.2013.

Decision:

The Committee noted that applicant has already been granted one revalidation of six months by RA, despite that the applicant could not utilize the Authorization. No case of genuine hardship. Therefore, the Committee did not accede to the request.

Case No.28: M/s. Ram Ratna International, Mumbai.
F.No. 01/60/162/600/AM13/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of the 11 Advance Authorizations:

1. 0310513711 dt. 30.03.2009	6. 0310546269 dt. 18.11.2009
2. 0310545835 dt. 16.11.2009	7. 0310526294 dt. 29.06.2009
3. 0310543431 dt. 30.10.2009	8. 0310500969 dt. 02.01.2009
4. 0310522891 dt. 05.06.2009	9. 0310548794 dt. 02.12.2009
5. 0310546265 dt. 18.11.2009	10. 0310511176 dt. 12.03.2009.
11. 0310523473 dt 10.06.2009 .	

Decision:

The committee, on perusal of EDI report, concluded that Authorisation No. 0310500969 dt. 02.01.2009, No0310546265 dt. 18.11.2009 and No0310511176 dt. 12.03.2009 could not be transmitted to the Customs Server. The committee, therefore, decided to allow manual amendment with validity of three months from the date of endorsement **in respect of these three Authorisation only**. The applicant is hereby directed to submit all Authorisations to RA concerned for necessary endorsement within 30 days from the date of publication of these minutes on the Directorate website.

(Action: RA, Mumbai/Applicant)

Case No.29: M/s. Reliance Industries Ltd., Mumbai.
F.No. 01/60/162/989/AM14/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of Advance Authorization No.0310643303 dt. 20.07.2011.

Decision:

The Committee noted that the Authorisation was issued specifying aggregate CIF value and quantity of each item as per Policy. However, due to software problem at Customs end, the Authorisation could not be utilised, as the system was showing "CIF-FC less than balance". The committee, therefore, decided to allow revalidation of the Authorisation for three months from the date of endorsement. The applicant is hereby directed to submit the Authorisation to RA for endorsement within 30 days from the date of publication of minutes on the Directorate website.

(Action: RA, Mumbai/Applicant)

Case No.30: M/s. Indo Phyto Chemicals P. Ltd., New Delhi.
F.No. 01/60/162/639/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of Advance Authorization No.0510336430 dt. 04.10.2012.

Decision:

The Committee observed that the applicant should had approached the concerned RA for first six months revalidation allowed in the HBP. However, he did not utilize the provision. 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.31: M/s. Lona Industries Ltd., Mumbai.
F.No. 01/60/162/643/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of Advance Authorization No.0310757865 dt. 14.11.2013.

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. Therefore, the Committee did not accede to the request.

Case No.32: M/s. Dabur India Ltd., New Delhi.
F.No. 01/60/162/212/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of Advance Authorization No.0510350304 dt. 26.03.2013.

Decision:

The applicant's contention that in case of import of coconut oil there was no pre-import condition in Appendix 30A is incorrect as the export obligation was 90 days from the date of first import consignment. Export of domestic oil was not

allowed. This tantamounts to violation of export Policy for coconut oil. The Committee, therefore, did not accede to the request and reiterated its earlier decision dated 20.10.2014.

Case No.33: M/s. Clean Science & Technology Pvt. Ltd., Pune.
F.No. 01/60/162/319/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of Advance Authorization No.3110057923 dt. 15.04.2013.

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 did not find it to be a case of genuine hardship. Therefore, the Committee did not accede to the request.

Case No.34: M/s. East India Technologies P. Ltd., New Delhi
F.No. 01/60/162/544/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for extension of EOP of Advance Authorization No.0510223974 dt. 17.07.2008.

Decision:

The Committee noted that the Authorisation was issued on 14.07.2008. More than 7 years has lapsed in-spite of that the applicant could not fulfil stipulated export obligation. Vide P.N. 22 dated 12.08.2013, Government had given one time option for closure of old cases on payment of duty plus interest not exceeding the duty amount. However, the applicant did not opt for the same. The committee, therefore, did not accede to the request and directed the applicant to get the case regularised in terms of Para 4.28 of HBP, 2009-2014.

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

Case No.35: M/s. Diamond Power Infrastructure Ltd., Vadodara.
F.No. 01/60/162/320/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation and EOP extension of Advance Authorization No.3410037436 dt. 18.07.2013

Decision:

The Committee noted that the applicant has not fulfilled minimum 50% export obligation within initial as well as first extension granted by RA. Therefore, the committee did not accede to the request for further extension of EOP. Since, the request of EOP was not considered, question of revalidation does not arise. The

applicant is hereby directed to surrender the Authorisation unutilised, as no imports are made within its validity.

(Action: RA Vadodara / applicant)

Case No.36: M/s. Torrent Pharmaceuticals Ltd., Ahmedabad.
F.No. 01/60/162/482/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension of Advance Authorization No.0810125464 dt. 08.10.2013.

Decision:

The Committee noted that the Authorization No.0810125464 dt. 08.10.2013 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. The date of first import was 23.10.2013 and accordingly the initial export obligation period was upto 31.10.2014. The firm 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 i.e. upto 30.04.2015 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% of 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 consignment.
- **VI.** PC-18 condition to be followed for unutilised materials.

(Action: RA, Ahmedabad)

Case No.37: M/s. Godrej & Boyce Mfg. Co. Ltd.,Mumbai
F.No. 01/60/162/542/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for extension of time limit for obtaining licence for SCOMET item against Advance Authorization No.0310671299 dt. 16.12.2011.

Decision:

The committee noted that as per PC 99 dated 11.08.2009, the applicant was under obligation to obtain licence for export of SCOMET items within 4 months from the date of issue of Advance Authorisation. Whereas, the application for SCOMET licence was submitted on 22.12.2011 i.e. after 10 months from the date of issue of Advance Authorisation. However, the Committee was of the view that SCOMET licence is required to track the end user of SCOMET items. Therefore, exporter is required to obtain SCOMET licence before effecting exports against Advance Authorisation. In this case, shipments have been made only after obtaining

SCOMET licence i.e. after 04.05.2012. Hence, there is no violation of export Policy for export of SCOMET items. The Committee, therefore, decided to accede to the request to regularise the case.

(Action: RA, Mumbai)

Case No.38: M/s. DAKS India, New Delhi
F.No. 01/60/162/536/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for regularization of mismatch of GSM for import and export against Advance Authorization No.0510308792 dt. 21.11.2011.

Decision:

It was decided to defer the case to seek report from RA. RA, CLA, shall examine the case and verify from export documents that export item was made-ups and inputs have been used as lining materials. This would be available in Invoice / Shipping Bill / ARE. The report should be submitted within 10 days from publication of these minutes on the Directorate website.

(Action: RA, CLA)

Case No.39: M/s. Speciality Polymers (P) Ltd., Mumbai.
F.No. 01/60/162/541/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension of Advance Authorization No. 0310613539 dt. 01.02.2011 for redemption purpose.

Decision:

The Committee noted that the Authorisation was issued having initial obligation period of 36 months. The applicant did not make even 50% exports within initial obligation period. There seems to be no merit in the case. As no case of genuine hardship is established, the committee did not accede to the request.

Case No.40: M/s. Sun Pharmaceutical Industries Ltd., Mumbai.
F.No. 01/60/162/543/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension of Advance Authorization No. 0310758990 dt. 25.11.2013 issued under PC-9 condition.

Decision:

The Committee noted that the Authorization No. 0310758990 dt. 25.11.2013 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. The date of first import was 02.06.2014 and accordingly the initial export obligation period was upto 30.06.2015. 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 i.e. upto 31.12.2015 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% of 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 consignment.
vi. PC-18 condition to be followed for unutilised materials.

(Action: RA, Mumbai)

Case No.41: M/s. Marico Ltd., Mumbai.
F.No. 01/60/162/321/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of Advance Authorization No.0310718902 dt. 01.01.2013.

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. No case of genuine hardship is observed. Therefore, the Committee did not accede to the request of the party.

Case No.42 : M/s. Godrej & Boyce Mfg. Co. Ltd.
F.No. 01/60/162/476/AM16/ EFGC(PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject:- Request for EOP extension of Advance Authorization No. 0310717698 dt. 19.12.2012.

Decision:

The committee noted that as per PC 99 dated 11.08.2009, the applicant was under obligation to obtain licence for export of SCOMET items within 4 months from the date of issue of Advance Authorisation. Whereas, the application for SCOMET licence was submitted on 05.01.2013 i.e. within a month from the date of issue of Advance Authorisation. The SCOMET licence was issued on 29.04.2013 i.e. after 4 months from the date of Advance Authorisation. However, the Committee was of the view that SCOMET licence is required to track the end user of SCOMET items. Therefore, exporter is required to obtain SCOMET licence before effecting exports against Advance Authorisation. In this case, shipments are made only after obtaining SCOMET licence i.e. after 29.04.2013. Hence, there is no violation of export Policy for export of SCOMET items. The Committee, therefore, decided to accede to the request to regularise the case.

(Action: RA, Mumbai)

Case No.43: M/s. Gaviranga Enterprises, Karnataka.
F.No. 01/60/162/463/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject:- Request for condonation of procedural lapse for non-mentioning the Advance Authorization in two shipping bills for Advance Authorisation No 0710100957 dt. 31.12.2013 & No. 0710077955 dt. 10.03.2011.

Decision:

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

(**Action: RA Bangalore-** 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. Diamines and Chemicals Ltd., Vadodara.
F.No. 01/60/162/460/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for waiver from submission of Customs attested invoices and packing list against Advance Authorization No. P/L/0022703 dt. 07.03.1997.

Decision:

The committee noted that vide P.N. 79 dated 02.01.2006, requirement of Audited DEEC Book was waived provided licencee submits original EP copy of Shipping Bills and Non-availment of MODVAT certificate. It is not known why RA was asking for Invoices and packing list? The case was therefore deferred for seeking report from RA.
(Action: RA, Vadodara shall submit report within 10 days)

Case No.45: M/s. Lloyd Insulations (India) Ltd., Mumbai
F.No. 01/60/162/462/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: -Request for clubbing of two Advance Authorization Nos. 0310406190 dt. 01.11.2006 and 0310410460 dt. 01.12.2006.

Decision:

The applicant is saying that he had obtained two Authorisations for supply of one resultant product to Project Authority and as such EO should be only to the extent of 50%. In fact the request is for clubbing of the two authorisations which is not as per policy provision. The case was deferred for seeking report from RA.

(Action: RA, Mumbai shall submit report within 10 days after examine the facts.)

Case No.46: M/s. Scott-Edil Pharmacla Ltd., Chandigarh.
F.No. 01/60/162/475/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for clubbing of three Advance Authorization Nos. 2210014172 dt. 30.08.2013; 2210014374 dt. 12.11.2013 and 2210014561 dt. 29.01.2014 issued under PC-9 condition.

Decision:

The Committee noted that the applicant has obtained three Authorisations with pre-import condition of PC-9. Request for clubbing is generally considered if the last shipment is within 18 months from the date of first import consignment. Import of first consignment against Authorisation No 2210014172 dt. 30.08.2013 was made on 11.09.2013. Accordingly, obligation period was upto 30.09.2014. Whereas last date of shipment made against last Authorisation No 2210014561 dt. 29.01.2014 was on 26.09.2014 that is within initial obligation period of first Authorisation. Hence, the Committee decided the following:

i. Clubbing of the 3 Advance Authorizations, as referred above, be allowed.
ii. Exports made upto 30.09.2014 shall only be taken into account towards clubbing.
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 should 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 H.B.P.
v. For unutilised imported materials, if any, PC-18 condition shall be followed.

(Action: RA, Ahmedabad)

Case No.47: M/s. Ravin Cables Ltd., Mumbai.
F.No. 01/60/162/526/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of Advance Authorization Nos. 0310748534 dt. 05.09.2013.

Decision:

The Committee noted that Authorisation was valid for import upto 05.09.2014. The applicant had submitted request for revalidation and enhancement of value to RA on 08.11.2014 (after two months from expiry of Authorisation) and RA issued deficiency letter immediately thereafter on 17.11.2014. However, he did not rectify the deficiency raised by RA in time. Hence, the RA, did not allow revalidation. There is no merit in the case. Hence, the committee did not accede to the request.

Case No.48: M/s. Larsen & Toubro, Mumbai.
F.No. 01/60/162/530/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension and waiver of composition fee against Advance Authorization No. 0310755439 dt.25.10.2013.

Decision:

The Committee noted that in terms of Para 4.42 of HBP, 2015-2020, as amended, RA is empowered to allow two extensions of six months each on merit of the case. Thus, the applicant should approach the RA concerned. So far as waiver of composition fee is concerned, request can't be acceded to.
(Action: Applicant/RA, Mumbai)

Case No.49: M/s. Diana Metals, Chennai.
F.No. 01/60/162/532/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension against Advance Authorization No. 0410148198 dt. 23.07.2013.

Decision:

The committee noted that in terms of Para 4.42 of HBP, 2015-2020 as amended vide PN 16 dated 04.6.2015 read with PN 20 dated 19.06.2015, RA is empowered to allow two extensions of six months each. RA has allowed one extension of six months and the applicant has fulfilled 75.80% export obligation. The committee, therefore, allowed second extension upto 30 months that is upto 31.01.2016 subject to payment of composition fee @ 0.5% per month on unfulfilled FOB value and submission of stock certificate as per Para 4.42 of HBP.

(Action: RA, Chennai)

Case No.50 : M/s. Alpha Pharma Healthcare, Mumbai.
F.No. 01/60/162/546/AM16/ EFGC(PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject:- Request for EOP extension and waiver of procedural requirement against Advance Authorization No. 0310738719 dt.24.06.2013 issued under PC-9 condition.

Decision:

The Committee noted that the Authorization No. 0310738719 dt. 24.06.2013 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. The date of first import was 18.07.2013 and accordingly the initial export obligation period was upto 31.07.2014. 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 i.e. upto 31.01.2015 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% of 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 consignment.
vi. PC-18 condition to be followed for unutilised materials.

(Action: RA, Mumbai)

Case No. 51: M/s. Alupan Composite Panels Pvt. Ltd., New Delhi.
F.No. 01/60/162/547/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension against Advance Authorization No. 0510323888 dt.03.05.2012.

Decision:

The committee noted that the Authorisation was issued having initial validity of 24 months for imports and 36 months for exports. The applicant neither imported nor exported anything against the Authorisation. The committee, therefore, did not accede to the request and directed the applicant to surrender Authorisation unutilised for closure of the case.

(Action: Applicant)

Case No. 52: M/s. International Seaport Dredging, Chennai.
F.No. 01/60/162/554/AM16/ EFGC(PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for revalidation of Scrip (SFIS) No. 0410151231 dt. 25.10.2013.

Decision:

The Committee did not accede to the request, as no case of genuine hardship is established.

Case No. 53: M/s. Fresenius Kabi Oncology Ltd., New Delhi.
F.No. 01/60/162/551/AM16/ EFGC(PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension against Advance Authorization No. 0510370175 dt. 01.11.2013.

Decision:

The Committee noted that the Authorization No. 0510370175 dt. 01.11.2013 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. The date of

first import was 02.12.2013 and accordingly the initial export obligation period was upto 31.12.2014. The date of second import was 11.04.2014 and accordingly the initial export obligation period was 30.04.2015. 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 i.e. upto 30.06.2015 in the case of first import consignment and 30.10.2015 in the case of second 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% on FOB value of export made after initial obligation period.
IV. RA shall check that 50% exports against each consignment were made within initial 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.
VI. The applicant has to pay duty plus interest on inputs consumed and exported after 18 months from date of import consignment.

(Action: RA, New Delhi/applicant)

Case No. 54: M/s. Madhu Chawla Design Trend Pvt. Ltd., New Delhi.
F.No. 01/60/162/549/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension against Advance Authorization No. 0510324419 dt. 10.05.2012.

Decision:

The committee noted that the Authorisation was issued for export of 100% natural silk fabrics for which export obligation period was 9 months from the date of import, as per condition attached to the Authorisation and Appendix 30A. Therefore, the plea taken by the applicant that he was not aware about the short obligation could not be accepted. The committee, therefore, did not accede to the request. Accordingly, exports made after 9 months from the date of import of each consignment shall be regularised on payment of duty plus interest, as per Para 4.49 of HBP, 2015-2020.

(Action: RA, CLA/Applicant)

Case No. 55: M/s. Fresenius Kabi Oncology Ltd., New Delhi.
F.No. 01/60/162/562/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension against Advance Authorization No. 0510367540 dt. 04.10.2013.

Decision:

The Committee noted that the Authorization No. 0510367540 dt. 04.10.2013 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. The date of first import was 13.11.2013 and accordingly the initial export obligation period was upto 30.11.2014. The date of second import was 02.12.2013 and accordingly the initial export obligation period was 31.12.2014. The firm 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 i.e. upto 31.05.2015 in the case of first import consignment and 30.06.2015 in the case of second 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% on FOB value of export made after initial obligation period.
iv. RA shall check that 50% exports against each consignment were made within initial 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.
vi. The applicant has to pay duty plus interest on inputs consumed and exported after 18 months from date of import consignment.

(Action: RA, New Delhi/applicant)

Case No. 56: M/s. Glenmark Pharmaceuticals Ltd., Mumbai.
F.No. 01/60/162/553/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension against Advance Authorization No. 0310756384 dt. 31.10.2013 issued under PC-9 condition.

Decision:

The Committee noted that the Authorization No. 0310756384 dt. 31.10.2013 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. The date of first import was 21.12.2013 and accordingly the initial export obligation period was upto 31.12.2014. The firm 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 i.e. upto 30.06.2015.
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 of 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 shortfall.
VI. PC 18 condition to be followed.

(Action: RA, Mumbai)

Case No. 57: M/s. Radiall India Pvt. Ltd., Bangalore.
F.No. 01/60/162/517/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for exemption from non-compliance of stipulated procedure against Advance Authorization No. 0710079389 dt. 26.05.2011.

Decision:

The matter has been referred to DoC and reply is still awaited. Hence, it was decided to defer the case.

Case No. 58: M/s. Ashish Life Science Pvt. Ltd., Mumbai.
F.No. 01/60/162/550/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for waiver of PC-18 condition/other condition of Advance Authorization No. 0310741157 dt. 11.07.2013 and waiver of procedural requirement as per HBP- issued under PC-9 condition..

Decision:

Deferred for seeking report from the applicant about actual quantity of exports made against the Authorisation No. 0310741157 dt. 11.07.2013 and excess quantity of exports made against Authorisation No 0310722785 dated 04.02.2013? The party should also furnish the details of S/bills in which surplus exports are made but have not been accounted for in the Authorisation No 0310722785 dated 04.02.2013.

(Action: Applicant)

Case No. 59: M/s. Glenmark Pharmaceuticals Ltd., Mumbai.
F.No. 01/60/162/552/AM16/ EFGC (PRC)
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - Request for EOP extension against Advance Authorization No. 0310750722 dt. 23.09.2013 issued under PC-9 condition.

Decision:

The Committee noted that the Authorization No. 0310750722 dt. 23.09.2013 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. The date of first import was 07.03.2014 and accordingly the initial export obligation period was upto 31.03.2015. The firm 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 i.e. upto 30.09.2015.
ii. This is only for accounting and regularization of exports already effected.
iii. This is subject to a payment of composition fee @ 0.5% of FOB value of export made after initial obligation period.
iv. 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 shortfall.
vi. PC 18 condition to be followed.

(Action: RA, Mumbai)

Case No. 60: M/s. Videocon Industries Ltd., Aurangabad and M/s. Avlight Automotive P. Ltd., Gurgaon received from DES-I Section.
F.No. 01/80/162/663/AM13/DES-I
PRC Meeting No. 18/AM16 dated 06.01.2016
Subject: - (i) Advance Authorization No.0310476557 dt. 26.06.2008
(ii) Advance Authorization No.0510223933 dt. 16.07.2008

<u>Decision:</u>

The Committee recommended for ex – post facto approval condoning delay in filing representation beyond 4 months for consideration by NC-I in the following cases:

i) Advance Authorization No.0310476557 dt. 26.06.2008 (M/s Videocon Industries Ltd., Aurangabad.
ii) Advance Authorization No.0510223933 dt. 16.07.2008 (M/s Avlight Automotives Pvt Ltd., Gurgaon)

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

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