Minutes of the Policy Relaxation Committee Meeting held under the Chairmanship of DGFT, Shri Anup Wadhawan, IAS on 23.2.2016,

Meeting No.23/AM16 dated 23.2.2016 at 9.30 A.M.

List of members present in the meeting is given below:

1.	**Shri Jai kant Singh**	**Addl.DGFT**
2.	**Shri Darshan Singh**	**Addl.DGFT**
3.	**Shri S.K. Samal**	**Jt.DGFT**
4.	**Shri Jay Karan Singh**	**Jt.DGFT**
5.	**Shri AkashTaneja**	**Jt.DGFT**
6.	**Shri S. P. Roy**	**Jt.DGFT**
7.	**Dr. S.K. Bansal**	**Jt.DGFT**
8.	**Shri S.K. Mohapatra**	**Dy.DGFT**
9.	**Ms Nivedita Roy Choudhury**	**FTDO**

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

Case No.1 : M/s Engser Ltd, Kolkata
F.No. 01/60/162/779/AM16/EFGC(PRC)
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for EOP extension of Advance Authorization No.0210172504 dt. 13.01.2012

Decision:

The Committee noted that in terms of Para 4.42 of HBP, 2015-2020, second extension in EOP is allowed provided the applicant submits proof that the raw material(s) imported duty free against the Authorisation is intact and in the possession of the exporter and minimum 50% exports have been fulfilled. The case under consideration does not meet the criteria as stipulated in HBP, 2015-2020. Further, the applicant has failed to establish a case of genuine hardship which attributed to failure in fulfilment of stipulated export obligation. The committee, therefore, did not accede to the request. The applicant is hereby directed to get the case regularised in terms of Para 4.49 of HBP, 2015-2020.

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

Case No.2: Shashi Cables Ltd, Kanpur
F.No. 01/60/162/806/AM16/EFGC(PRC)
PRC Meeting No.23/AM16 dated 23.2.2016

Subject:-Request for Revalidation of Duty Free Import Advance Authorization No.0610029174 dt. 28.09.2012

Decision:

The Committee noted that the Authorisation was issued having initial validity upto 31.03.2014. RA has allowed one revalidation for six months to enable Authorisation holder to make balance imports. Despite that he has failed to utilise the Authorisation. The reasons cited amount to only commercial risk and not genuine hardship warranting relaxation of policy under Para 2.58 of FTP(2015-20). The committee, therefore, did not accede to the request.

Case No.3 :M/s ABB India Ltd, Bangalore
F.No. 01/60/162/614/AM15/EFGC/PRC
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for condone the procedural lapse in obtaining the Bill of Exports of three Advance Authorizations No.(i) 0710065927 dt. 14.7.2009 (ii) 0710068577 dt. 10.12.2009 and (iii) 0710065928 dt. 14.07.2009

Decision:

The Committee noted that the applicant has supplied goods to SEZ unit. As per SEZ Rules 2006, Bill of Export is mandatory document which proves exports are made under proper valuation and supervision of the Customs Authority. In this case, goods were removed from factory and supplied to SEZ unit against ARE-1 but Bill of export was not generated. Further, the applicant did not mention the Advance Authorization number in the AREs-1 to declare his intent while removing goods from the factory. The Committee, therefore, decided not to accede to the request of the applicant, as the applicant has neither generated Bill of Exports nor mentioned the Authorisation number on AREs-1. The applicant is hereby directed to get the cases regularized in terms of Para 4.28 of HBP, 2009-2014.

(**Action: RA, Bangalore - If the party fails to get the case regularized in terms of Para 4.28 of HBP within a month from the date of communication of this decision, RA shall take action against the firm under the provision of FT (D&R) Act. 1992 and submit an Action Taken Report).**

Case No.4 :M/s Maharashtra Seamless Ltd, New Delhi
F.No. 01/60/162/509/AM16/PRC
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for clubbing of three Advance Authorizations No. (i) 0510324689 dt. 14.05.2012 (ii) 0510348068 dt. 4.3.2013 and (iii) 0510387430 dt. 26.05.2014

Decision:

The Committee observed noted that Authorisation No 0510324689 dt. 14.05.2012 was issued having initial obligation period of 36 months. Hence, it was valid for discharge of EO upto 31.05.2015. It is further observed that exports under subsequent Authorisations were completed within 36 months from the date of issue of the first Authorisation. However, exports against Authorisation No 0510387430 dt. 26.05.2014

Were completed by 05.10.2013 i.e. prior to issue of the said Authorisation. For that, the applicant has informed that exports were made against File No in terms of Para 4.27 of HBP, 2015-2020. Taking into consideration all these facts, the Committee decided the following:

I. Clubbing of the 3 Advance Authorizations as referred above be allowed.
II. This is only for regularization of exports already effected and closure purpose and not for any further exports/imports.
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 is to be applied on the entire FOB and CIF of the Authorizations to be clubbed.
IV. RA shall ensure proper accounting of the duty free inputs as per SION with reference to the export product while clubbing the Authorizations.
V. **RA shall also ensure that exports made prior to generation of File number are not accounted for, in respect of AA No 0510387430 dt. 26.05.2014.**
VI. Even after clubbing, shortfall, if any, shall be regularized on payment of Customs Duty + Interest in terms of Para 4.49 of H.B.P.

(Action: RA, CLA, New Delhi)

Case No.5 :M/s Navin Fluorine International Ltd, Mumbai
F.No. 01/60/162/170/AM16/EFGC(PRC)
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for condonation of the procedural lapse in obtaining the bill of exports of Advance Authorization No.0310612992 dt. 28.1.2011where supplies were made against AREs-1.

Decision:

The committee noted that prima-facie it seemed the details of Advance Authorisation have been endorsed in the AREs subsequently. The committee, therefore, decided to refer the case to the concerned Central Excise Authority for confirmation of genuiness of endorsement on AREs-1.

(Action: PRC/RA, Mumbai)

Case No.6 :M/s Welspun Corp. Ltd, Mumbai
F.No.01/60/162/851/AM16/EFGC(PRC)
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for clubbing of 5 Advance Authorizations No. (i) 0310434315 dt. 28.06.2007 (ii) 0310434202 dt. 27.06.2007 (iii) 0310451560 dt. 26.11.2007 (iv) 0310451141 dt. 22.11.2007 and (v) 0310451032 dt. 21.11.2007

Decision:

The committee noted that all five Authorisations were issued in 2007. Export obligation period was 36 months from the date of issue of Authorisation. Accordingly, first Authorisation was valid for discharge of EO by 30.06.210 and exports against the

subsequent Authorisations were effected within the initial obligation period of first Authorisation i.e. prior to 30.06.2010. Taking into consideration these aspects, the committee decided the following:

i. Clubbing of above referred five Authorisations be allowed.
ii. RA shall ensure accounting of inputs as per SION.
iii. Shortfall, if any, shall be regularised in terms of Para 4.49 of HBP, 2015-2020.
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.7 :M/s Cadila Healthcare Ltd, Ahmedabad
F.No.01/60/162/787/AM16/PRC
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for EOP extension of Advance Authorization No.0810098287 dt. 18.4.2011 issued under PC-9 condition.

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with Appendix 30A which allows 12 months period for EO fulfilment from import of each consignment. Imports under this Authorisation were made on 04.07.2011, 21.07.2011, 10.10.2011 and 04.02.2013. Accordingly, initial obligation period was up to 31.07.2012, 31.07.2012, 31.10.2012 and 28.02.2014 respectively. They have completed more than 50% of its stipulated export obligation during the initial export obligation period. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months against each consignments, i.e. upto **31.01.2013, 31.01.2013, 30.04.2013 & 31.08.2014**.
II. This is only for accounting and regularization of exports already effected.
III. This is subject to payment of a composition fee @ 0.5% of FOB value of exports made after initial obligation period.
IV. RA shall check that minimum 50% exports are made against each consignment, within its initial obligation period. If not, composition fee will be charged @ 0.5% per month on unfulfilled FOB value.
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.8: M/s Plastiblends India Ltd, Mumbai
F.No.01/60/162/159/AM16/EFGC(PRC)
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for revalidation of Advance Authorization No.0310741923 dt.18.07.2013.

Decision:

The Committee noted that the applicant had submitted Authorisation to RA on 10.10.2014 requesting for enhancement of CIF value & FOB value of Authorisation, as he had fulfilled more than the prescribed obligation in time. However, RA, Mumbai, vide letter dated 06.01.2015 raised the quarry that he has not submitted fee for enhancement of CIF value after 3 months. The applicant replied to RA on 07.01.2015 quoting provisions of Para 4.21.3 of HBP for enhancement that no additional fee is required, as he has paid maximum prescribed fee along with application for issue of Authorisation. Accordingly, RA allowed enhancement and revalidation vide amendment sheet no. 1 dated 29.01.2015 valid upto 31.01.2015 leaving no time for import. The committee noted that RA had issued unwanted D/L that also after three months from the submission of request by the applicant.

The Committee, therefore, decided to revalidate the aforesaid Advance Authorisation No. 0310741923 dt.18.07.2013 for 3 months from the date of endorsement. The applicant is directed to submit the Authorisation for endorsement to RA, Mumbai within a month from the date of uploading of these minutes on DGFT website.

(Action: RA, Mumbai)

Case No.9.M/s Adcock Ingram Ltd., Bangalore

F.No.01/60/162/823/AM16/PRC)

PRC Meeting No.23/AM16 dated 23.2.2016

Subject:-Request for EOP extension of Advance Authorization No.0710094153 dt. 11.03.2013 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with Appendix-30A which allows 12 months period for EO fulfilment from import of each consignment. The date of import of first consignment is 28.05.2013. Accordingly, initial obligation period was 31.05.2014. He has completed less than 50% of its stipulated export obligation during the initial export obligation period. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months, i.e. upto 30.11.2014.
II. This is only for accounting and regularization of exports already effected.
III. This is subject to payment of a composition fee @ 0.5% per month of FOB value of exports made after initial obligation period.
IV. The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.

(Action: RA, Bangalore)

Case No.10.M/s Adcock Ingram Ltd., Bangalore

F.No.01/60/162/830/AM16/PRC

PRC Meeting No.23/AM16 dated 23.2.2016

Subject:-Request for EOP extension of Advance Authorization No.0710081878. dt. 29.08.2011 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with Appendix -30A which allows 12 months period for EO fulfilment from import of each consignment. Imports in this Authorisation were made on 17.10.2011 and 16.08.2012. Accordingly, initial obligation period was upto 31.10.2012 and 31.08.2013 respectively. They have completed more than 50% of its stipulated exports during the initial export obligation period. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months against each consignments i.e. upto **30.04.2013 & 28.02.2014** respectively.
II. This is only for accounting and regularization of exports already effected.
III. This is subject to payment of a composition fee @ 0.5% of FOB value of exports made after initial obligation period.
IV. RA shall check that minimum 50% exports are made against each consignment, within its initial obligation period. If not, composition fee will be charged @ 0.5% per month on FOB value of exports made after expiry of initial obligation period.
V. The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.

(Action: RA, Bangalore)

Case No.11.M/s Adcock Ingram Ltd., Bangalore

F.No.01/60/162/770/AM16/PRC

PRC Meeting No.23/AM16 dated 23.2.2016

Subject:-Request for EOP extension of Advance Authorization No.0710095585 dt. 27.05.2013 issued under PC-9 condition for regularization purpose.

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with Appendix-30A which allows 12 months period for EO fulfilment from import of each consignment. The date of import of first consignment is 24.06.2013. Accordingly, initial obligation period was 30.06.2014. He has completed less than 50% of its stipulated export obligation during the initial obligation period. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months, i.e. upto **31.12.2014**.
II. This is only for accounting and regularization of exports already effected.
III. This is subject to payment of a composition fee @ 0.5% per month of FOB value of exports made after initial obligation period.
IV. The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.

(Action: RA, Bangalore)

Case No.12.M/s Om Shree International (P) Ltd, Mumbai
F.No. 01/60/162/842/AM16/PRC
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for issue of supplementary Scrips/enhancement on manual basis or any other basis of two VKGUY Scrips Nos. 0319026460 dt. 4.03.2015 and 0319023767 dt.09.02.2015.

Decision:

The committee noted that the applicant had exported 5 items against one shipping bill. However, while making application for VKGUY, he selected only two items which led to issue of Scrips Nos. 0319026460 dt. 4.03.2015 short by Rs 2,18,082/-. There is provision for filing of supplementary claim under Para 9.04 of HBP, 2009-2014 with 2% cut.

In the second case, while filing application for issue of scrip the applicant had entered shipping bill value Rs.76,66,299.60/- instead of Rs.7,66,299.60 which led to issue of scrip for Rs.3846/- instead of Rs.38,315/- against actual realisation of Rs7,66,299.60/- Taking into consideration the genuine mistake, the committee decided the following:

i. The applicant be allowed to file supplementary claim in terms of Para 9.04 of HBP, 2009-2014.
ii. Duty credit against both Scrips be enhanced as per entitlement.
iii. If software does not permit, manual enhancement be allowed under intimation to the Customs Authority.
iv. NIC, may enable the software so that supplementary claim can be filed against the Shipping bills.

(Action: RA, Mumbai/NIC)

Case No.13.M/s Kanpur Plastipack Ltd, Kanpur
F.No01/60/162/746/AM16/PRC
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for revalidation of Advance Authorization No.0610035775 dt. 8.01.2014

Decision:

The Committee observed that the Authorisation was issued having initial validity of 12 months. The applicant has already been granted one revalidation for six months by RA. 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.14.M/s Commercial Syn-Bags Ltd, Indore
01/60/162/785/AM16/EFGC(PRC)
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for Revalidation of Advance Authorization No.5610002978 dt. 07.10.2013

Decision:

The Committee observed that the Authorisation was issued having initial validity of 12 months. The applicant has already been granted one revalidation for six months by RA. 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.15.M/s Kanpur Plastipack Ltd, Kanpur
01/60/162/745/AM16/PRC
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for revalidation of Advance Authorization No.0610035111 dt. 28.11.2013

Decision:

The Committee observed that the Authorisation was issued having initial validity of 12 months. The applicant has already been granted one revalidation for six months by RA. 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.16.M/s Commercial Syn-Bags Ltd, Indore
01/60/162/778/AM16/EFGC(PRC)
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for Revalidation of Advance Authorization No.5610002996 dt. 10.10.2013

Decision:

The Committee observed that the Authorisation was issued having initial validity of 12 months. The applicant has already been granted one revalidation for six months by RA. 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.17.M/s Stylrite Optical Industries, Mumbai
01/60/162/627/AM16/EFGC(PRC)
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for Revalidation of Advance Authorization No.0310744259 dt. 6.08.2013

Decision:

The Committee observed that the Authorisation was issued having initial validity of 12 months. The applicant has already been granted one revalidation for six months by RA. 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.18.M/s Ravi Foods (P) Ltd, Secunderabad
01/60/162/753/AM16/EFGC(PRC)
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for Revalidation of Advance Authorization No.0910052935 dt. 08.06.2012

Decision:

The Committee observed that the Authorisation was issued having initial validity of 24 months. The applicant has already been granted one revalidation for six months by RA. 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.19.M/s Unichem Laboratores Ltd, Mumbai

01/60/162/575/AM16/PRC

PRC Meeting No.23/AM16 dated 23.2.2016

Subject:-Request for EOP extension and waiver of PC-18 condition against Advance Authorization No.0310754831 dt. 22.10.2013

Decision:

The Committee noted that the Authorisation was issued with conditions stipulated under PC-9 dated 30.06.2003 read with Appendix-30A which allows 12 months period for EO fulfilment from import of each consignment. The date of import of first consignment is 29.11.2013. Accordingly, initial obligation period was 30.11.2014. He has completed less than 50% of its stipulated export obligation during the initial obligation period. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months, i.e. upto **31.05.2015**

II. This is only for accounting and regularization of exports already effected.

III. This is subject to payment of a composition fee @ 0.5% per month of FOB value of exports made after initial obligation period.

IV. The minimum value addition of 15% as prescribed under Para 4.09 of FTP (2015-2020) shall be maintained.

(Action: RA,Mumbai)

Case No.20.M/s Tina Organics (P) Ltd, N. Delhi

01/60/162/151/AM16/EFGC(PRC)

PRC Meeting No.23/AM16 dated 23.2.2016

Subject:-Request for condonation of the procedural lapse in obtaining the Bill of Exports of Advance Authorization No.0510278028 dt. 26.11.2010

Decision:

The committee noted that prima-facie it seemed the details of Advance Authorisation have been endorsed in the AREs subsequently. The committee, therefore, decided to refer the case to the concerned Central Excise Authority for confirmation of genuiness of endorsement on AREs-1.

(Action: PRC/RA, CLA)

Case No.21.M/s B Fouress (P) Ltd, Bangalore
01/60/162/516/AM16/EFGC(PRC)
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for condonation of non-mentioning of Advance Authorization No.0710081750 dt. 25.08 2011 on shipping bill for obtaining EODC /redemption

Decision:

The Committee observed that the exports 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.22.M/s Tina Organics (P) Ltd, New Delhi
01/60/162/150/AM16/EFGC(PRC)
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for condonation the procedural lapse in obtaining the Bill of Exports of Advance Authorization No.0510245912 dt. 15.07.2009

Decision:

The committee noted that prima-facie it seemed the details of Advance Authorisation have been endorsed in the AREs subsequently. The committee, therefore, decided to refer the case to the concerned Central Excise Authority for confirmation of genuiness of endorsement on AREs-1.

(Action: PRC/RA, CLA)

Case No.23.M/s Tina Organics (P) Ltd, New Delhi
01/60/162/152/AM16/EFGC(PRC)
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for condonation of the procedural lapse in obtaining the Bill of Exports of Advance Authorization No.0510267699 dt. 07.07.2010

Decision:

The committee noted that prima-facie it seemed the details of Advance Authorisation have been endorsed in the AREs subsequently. The committee, therefore, decided to refer the case to the concerned Central Excise Authority for confirmation of genuiness of endorsement on AREs-1.

(Action: PRC/RA, CLA)

Case No.24.M/s Tractors and Farm Equipment Ltd, Bangaluru
01/60/162/457/AM15/EFGC(PRC),
01/60/162/458/AM15/EFGC(PRC),
01/60/162/459/AM15/EFGC(PRC)
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for condonation for non-mentioning the Advance Authorization details in the bill of export against Advance Authorzation No.(i) 0710060732 dt. 27.10.2008, (ii) 0710049761 dt. 23.01.2007 and (iii) 0710051841 dt. 1.6.2007 for redemption/EODC purpose

Decision:

The committee noted that prima-facie it seemed the details of Advance Authorisation have been endorsed in the AREs subsequently. The committee, therefore, decided to refer the case to the concerned Central Excise Authority for confirmation of genuiness of endorsement on AREs-1.

(Action: PRC/RA, Bangalore)

Case No.25.M/s Stera Engineering India (P) Ltd, Chennai
01/60/162/93/AM16/PRC
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for condonation of the procedural lapse in obtaining the Bill of Exports of Advance Authorization No.0410116884 dt. 1.09.2010

Decision:

The committee noted that prima-facie it seemed the details of Advance Authorisation have been endorsed in the AREs subsequently. The committee, therefore, decided to refer the case to the concerned Central Excise Authority for confirmation of genuiness of endorsement on AREs-1.

(Action: PRC/ RA, Chennai)

Case No.26. M/s Dhawan Exports, New Delhi
01/36/218/366/AM-14/EPCG-I
PRC Meeting No.23/AM16 dated 23.2.2016
Subject:-Request for condonation of delay in deposit of Rs. 1,03,000/- (i.e. 3.78%) due to mistake in computation of interest on shortfall of EO under EPCG authorisation no. 0530131228 dated 25.08.2000 while availing benefit of Public No. 22 dated 12.08.2013.

Decision:

The committee noted that vide PN 22 dated 12.08.2013 exporters were allowed to close their pending cases on payment of customs duty and interest amount not exceeding customs duty for one time settlement of old pending cases by 31.03.2014.The committee took into account the submission of the applicant that they have paid duty and interest towards regularisation of bonafide default of EPCG Authorisation No 0530131228 dated 25.08.2000 before 31.03.2014. However, on final assessment, it was noticed that duty and interest paid by the applicant is short by Rs.1,03,000/-(just 3.78%) which was deposited by the applicant in May, 2014. As the last date for settlement of such cases was 31.03.2014, RA did not accept the amount which has been paid by the applicant after 31.03.2014. The committee was of the view that the intention of the applicant was to settle the case. When he realised calculation mistake, he deposited the balance diffential amount. Taking into consideration these facts, the committee decided the following:

i. The applicant shall pay an amount equal to simple interest @ 18% on Rs. 1, 03,000/- for two months to Customs Authority and submit the proof of payment to RA.

ii. RA shall check that prescribed application fee of Rs. 2000/- is paid as per Appendix-2K for Policy relaxation and thereafter consider the case for closure/redemption.

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

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