THE POLICY RELAXATION COMMITTEE (PRC) MEETING NO. 25/AM13 HELD ON 19.10.2012 AT 10.30 A.M. UNDER THE CHAIRMANSHIP OF Dr. A.K PUJARI, DIRECTOR GENERAL OF FOREIGN TRADE.

PRC Meeting was held under the Chairmanship of DGFT and list of officers present in the meeting is given below:

1.	Shri Mukesh Bhatnagar	Addl. DG
2.	Shri. V.K. Srivastava	Addl. DG
3.	Shri K.C. Raut	Jt. DGFT
4.	Shri Jaikant Singh	Jt. DGFT
5.	Shri Hardeep Singh	Jt. DGFT
6.	Shri Jaikaran Singh	Jt..DGFT
7.	Shri S.K. Samal	Jt. DGFT
8.	Shri Ajay Srivastava	Jt. DGFT
9.	Shri A. Mishra	Stats Advisor
10.	Shri. Sanjay Kumar	DDG
11.	Smt. Sonika Khattar	FTDO

Case No.1. M/s. Emcure Pharmaceuticals Limited, Pune
F.No. 01/94/180/189/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for EOP extension for advance license No. 3110038659 dt. 4.6.2009.

In order to consider the request of EOP extension beyond stipulated period, the committee has fixed some norms to observe the merit of the case such as :

i) Minimum 50% EO has to be completed within the original EO period.
ii) Authorization should have not been issued prior to 1.4.2008 and should have not exhausted maximum upper limit of 48 months from the date of issue of the authorization/licence.

In this case, the applicant has failed to meet to first benchmark, hence the request is rejected considering no merit.

Case No.2. M/s. JMG Corporation Ltd., Haryana
F.No. 01/60/162/462/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for mentioning of licence on shipping bills at the time of shipment as a special case advance licence No. 0510166277 dt. 12.9.2005 and 0510176361 dt. 14.2.2006.

Deferred for obtaining a specific request from the firm as to how many shipping bills are there against which the incorrect file no./ licence no. has been mentioned and also the chronological details of the events. The reason of licence not issued against file number in which exports were effected.

(Action : Applicant)

Case No.3. M/s. Eastern Copper Mft Co. Pvt Ltd., Kolkata
F.No. 01/60/162/962/AM10/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request reasons for the reconsideration of the case for revalidation of DFIA 0210123721 dt. 25.02.2009.

Justification and reasoning cited by the applicant are not convincing to the committee hence rejected the same reiterating the earlier decision of PRC meeting held on 7.02.2012.

Case No.4. M/s. Faze Three Limited, Mumbai
F.No. 01/60/162/956/AM12/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for EOP extension of (10) Advance Authorization s no.

1. 310341203 dated 29.06.2005
2. 310341493 dated 04.08.2005
3. 310346805 dated 09.09.2005
4. 310384716 dated 14.06.2006

5. 310400624 dated 21.09.2006
6. 310402823 dated 06.10.2006
7. 310406296 dated 02.11.2006
8. 310410262 dated 30.11.2006
9. 310413042 dated 21.12.2006
10. 310420497 dated 22.02.2007

Justification and reasoning cited by the applicant are not convincing to the committee hence rejected the same reiterating the earlier decision of PRC meeting held on 10.07.2012. The applicant is hereby instructed to get the cases regularized in terms of Para 4.28 of HBP within a month of communication of PRC decision.

(Action : RA Mumbai is requested to monitor the cases and if the party failed to get the cases regularized necessary action under FT(D&R) Act should be initiated)

Case No.5. M/s. Bindal Exports, Mumbai
F.No. 01/60/162/598/AM12/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Revalidation of 10 DFCE License nos. (1) 0310368511 dt. 24.02.2006, (2) 0310368523 dt. 24.02.2006, (3) 0310368524 dt. 24.02.2006, (4) 0310368525 dt. 24.02.2006, (5) 0310368526 dt. 24.02.2006, (6) 0310368527 dt. 24.02.2006, (7) 0310368518 dt. 24.02.2006, (8) 0310368510 dt. 24.02.2006, (9) 0310368520 dt. 24.02.2006 and (10) 0310368510 dt. 24.02.2006.

. Justification and reasoning cited by the applicant are not convincing to the committee hence rejected the same reiterating the earlier decision of PRC meeting held on 08.11.2011.

Case No.6. M/s. India Fashions Ltd
F.No. 01/60/162/463/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for extension of EOP for regularization for advance licence no. 0310465201 dt. 14.3.2008.

After deliberating the case in length the following decisions were taken:

I. Export obligation period is extended upto 30.11.2011.
II. This is only for regularization and closure purpose.
III. This is subject to a payment of composition fee @ 0.5% of FOB value of export made outside the original EOP and minimum value addition of 15% as prescribed under Para 4.1.6 of FTP.
IV. This is also subject to the condition that the case has not been adjudicated.

(Action : RA, Mumbai)

Case No.7. M/s. KIM Chemicals Ltd
F.No. 01/60/162/1162,1175,1163/AM12/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for revalidation against the 4 advance licenses No. 0310492891 dt. 4.11.2008 (2) 0310461157 dt. 14.2.2008 (3) 0310478479 dt. 14.7.2008 (4) 0310501314 dt. 5.1.2009.

Justification and reasoning cited by the applicant are not convincing to the committee hence decided to maintain rejection.

Case No.8. M/s. Bhushan Power & Steel Limited, New Delhi
F.No. 01/60/162/453/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for revalidation of DFIA of (6) advance licenses
1) 0210135324 dated 16.12.2009
2) 0210135323 dated 16.12.2009
3) 0210134073 dated 19.11.2009
4) 0210134060 dated 19.11.2009
5) 0210133562 dated 11.11.2009
6) 0210133362 dated 06.11.2009

The Committee noted the request of the firm and decided to reject the case considering no merit.

Case No.9. M/s. Lupin Limited, Mumbai
F.No. 01/60/162/1439/AM11/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for exemption of composition fee of 1% which was imposed by PRC in its meeting no. 08/AM11 in respect of revalidation of advance licence no. 0310460742 dt. 13.2.2008.

The committee noted that the firm was already granted revalidation in PRC meeting held on 27.10.2010 in accordance with the PRC norms with a stipulated composition fee @ 1% of the unutilized CIF value of the authorization. The firm has not availed of the same thus the committee did not consider the reasons cited by the firm cogent enough to warrant any further relaxation both on validity or waiver of any composition fee.

Case No.10. M/s. Umedica Laboratories Pvt Limited, Mumbai
F.No. 01/60/162/451/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for EOP extension of advance licence no. 0310378354 dt. 28.4.2006.

After deliberating the case in length the following decisions were taken:

I. Export obligation period is extended from 6 months to 12 months from the date of first import consignment.
II. This is only for regularization and closure purpose.
III. This is subject to a payment of composition fee @ 0.5% of FOB value of export made outside the original EOP and minimum value addition of 15% as prescribed under para 4.1.6 of FTP.
IV. The applicant has to pay duty +interest on inputs consumed and exported after 12 months from date of first import.
V. PC-18 condition is waived on this exports to the extent of requirement of re-export/destruction certificate on export made outside the extended EOP.

(Action : RA, Mumbai)

Case No.11. M/s. Umedica Laboratories Pvt Limited, Mumbai
F.No. 01/94/180/646/AM09/EFGC(PRC)/PC-4
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for EOP extension of advance license no. 0310294308 dt. 29.9.2004

After discussion in length, the committee observed that PRC in meeting dt. 19.12.2008 allowed EOP extension upto 30.11.2006 with condition that RA to check that 50% EO has been completed within original EO period. If this decision was contrary to the fact as presented by the applicant then the applicant must have represented to PRC rather approaching RA concern. Anyhow, it is noticed that there was nil export within original validity hence the following decision are taken :

i) Request for further EOP extension is rejected.
ii) Extension allowed upto 30.11.2006 by PRC dt. 19.12.2008 is withdrawn.
iii) PC-18 condition is waived for export made outside the EO period.
iv) The case shall be regularized in terms of Para 4.28 of HBP.

(Action : RA Mumbai)

Case No.12 M/s. Prime Urban Development India Limited, Tirupur
F.No. 01/94/180/119/AM13/EFGC(PRC)/PC-4
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for grant of DEPB against free shipping bills converted by customs Authorities

The committee considered the request of the firm for condonation of delay of 1 day for grant of DEPB against free shipping bill converted by Custom Authorities and decided to condone the delay of one day in issuance of conversion order subject to the same is not repugnant to the order of Hon'ble High Court.

(Action : RA Coimbatore)

Case No.13. M/s. Pleaders Kamp, Chennai
F.No. 01/60/162/434/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012

Subject:- Request for EOP extension of advance licence no. 0410093856 dt. 14.2.2008

The committee considered the request of the firm in detail and decided to seek a detailed report from NC/firm.

(Action : Norms Committee-V/firm)

Case No.14. M/s. Ebullient Packaging Pvt Limited
F.No. 01/60/162/23/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for revalidation of advance licence No. 0310459439 dt. 29.1.2008 (ii) 0310505154 dt. 3.2.2009.

Justification and reasoning cited by the applicant are not convincing to the committee hence decided to maintain rejection.

Case No.15. M/s. Ratnaveer Stainless Products Pvt Limited, Vadodara
F.No. 01/60/162/06/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request of clubbing of two advance licence 3410016068 dt. 22.5.2006 & 3410025253 dt. 5.10.2009 .

Justification and reasoning cited by the applicant are not convincing to the committee hence rejected the same reiterating the earlier decision of PRC meeting held on 01.05.2012.

Case No.16. M/s. Universal Oleoresins, Cochin
F.No. 01/60/162/1112/AM11/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for extension of EO period against advance authorization no. 1010035409 dt. 25.9.2009 for regularization purpose.

Justification and reasoning cited by the applicant are not convincing to the committee hence rejected the same reiterating the earlier decision of PRC meeting held on 27.10.2010.

Case No.17. M/s. Universal Oleoresins, Cochin
F.No. 01/60/162/756/AM12/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for extension of EO period against advance authorization no. 1010034784 dt. 5.8.2009 for regularization purpose.

Justification and reasoning cited by the applicant are not convincing to the committee hence rejected the same reiterating the earlier decision of PRC meeting held on 4.10.2011.

Case No.18. M/s. Dheeraj Industries Mumbai
F.No. 01/60/162/853/AM12/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for revalidation and enhancement of advance licence No. 0310478026 dt. 9.7.2008.

Justification and reasoning cited by the applicant are not convincing to the committee hence rejected the same reiterating the earlier decision of PRC meeting held on 27.12.2011.

Case No.19. M/s. Dheeraj Industries, Mumbai
F.No. 01/60/162/855/AM12/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for revalidation of advance licence No. 0310461860 dt. 20.2.2008.

Justification and reasoning cited by the applicant are not convincing to the committee hence rejected the same reiterating the earlier decision of PRC meeting held on 27.12.2011.

Case No.20. M/s. Bhim Polyfab Industries, Mumbai
F.No. 01/60/162/484/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for exemption from export against excess import of 2941 Kg. as pointed out by Post Audit after issue of EODC against advance licence No. 0310461842 dt. 20.2.2008 (with AU condition) or the firm may be allowed to export to fulfill EO against the excess import.

After deliberating the case in length the following decisions were taken:

i) Export obligation period is extended for 6 months from the date of endorsement or upto 31.5.2013 which ever is earlier.
ii) This is subject to payment of composition fee @ 0.5% on unfulfilled FOB value of exports and minimum value addition of 15% as prescribed under para 4.1.6 of FTP.

iii) This is further subject to verification by RA that EO as claimed to have been fulfilled more than 50% within the valid EOP.
iv) The applicant is advised to submit all these licences for endorsement to RA as early as possible.

Action : RA Mumbai is requested to withdraw redemption memo and allow further extension to fulfill export obligation as per audit memo)

Case No.21. M/s. Bhim Polyfab Industries, Mumbai
F.No. 01/60/162/ 485/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for exemption from export against excess import as pointed out by Post Audit after issue of EODC against advance licence No. 0310463865 dt. 05.3.2008 (with AU condition) or the firm may be allowed to export to fulfill EO against the excess import.

After deliberating the case in length the following decisions were taken:

i) Export obligation period is extended for 6 months from the date of endorsement or upto 31.5.2013 which ever is earlier.
ii) This is subject to payment of composition fee @ 0.5% on unfulfilled FOB value of exports and minimum value addition of 15% as prescribed under para 4.1.6 of FTP.
iii) This is further subject to verification by RA that EO as claimed to have been fulfilled more than 50% within the valid EOP.
iv) The applicant is advised to submit all these licences for endorsement to RA as early as possible.

Action : RA Mumbai is requested to withdraw redemption memo and allow further extension to fulfill export obligation as per audit memo)

Case No.22. M/s. Saru Copper Alloy Semis Pvt Ltd., Meerut
F.No. 01/60/162/471/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for revalidation of advance licence no. 0510250243 dt. 1.10.2009.

The Committee noted the request of the firm and decided to reject as no cogent and justified reasons establishing genuine hardship warranting relaxation under Para 2.5 of the FTP have been provided by the firm.

Case No.23. M/s. National Steel & Agro Industries
F.No. 01/60/162/486/AM13/EFGC/PRC
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for clubbing of advance licence with AU condition no. 1110006466 dt. 24.07.2003 with AA no. 0540837 dt. 14.3.2012 in relaxation of PN. No. 79 dt. 13.10.2011.

The Committee noted the request of the firm and decided to reject as the gap between the above two authorizations is substantial and the Committee therefore did not agree to club these authorizations.

Case No.24. M/s. Shobha Industries Pvt Limited
F.No. 01/94/180/220/AM10/PC-IV/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request of the firm for issue of redemption certificate/completion of export obligation against advance authorization no. 0510166914 dt. 20.9.2005

The committee noted the facts of the case again and decided to reject the request of EOP extension. The applicant is directed to get the case regularized in the terms of Para 4.28 of HBP within a month from the date of communication.

(Action : RA, CLA Delhi is instructed to monitor the case and if the party fails to get the case regularized, necessary action under FT(D&R) Act should be initiated)

Case No.25. M/s. MM Aqua Technologies Limited
F.No. 01/60/162/470/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for redemption of advance authorization no. 0510212544 dt. 26.11.2007 and 0510251802 dt. 30.10.2009 in absence of bill of export.

Deferred for consideration by PC-IV.

[Action : JDG(JS)]

Case No.26. M/s. Vidyut Metallics Pvt Limited, Mumbai
F.No. 01/60/162/456/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for clubbing of advance authorization nos. 0310248811 dt. 19.7.2002 & 0310376353 dt. 18.4.2006.

Deferred for obtaining a report from RA, Mumbai as to why the matter is pending since 2008.

(Action : RA Mumbai shall submit report as to why the clubbing was not allowed)

Case No.27. M/s. Bhuwalka Steel Industries Limited, Bangalore
F.No. 01/60/162/448/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for EOP extension of advance authorization no. 0710062646 dt. 29.1.2009.

After deliberating the case in length the following decisions were taken:

I. Export obligation period is extended upto 29.1.2013 to complete balance export. However, request for endorsement to RA must be made within a month from the date of communication of PRC decision.

II. This is subject to payment of composition fee @ 0.5% on unfulfilled FOB value of exports and minimum value addition of 15% as prescribed under para 4.1.6 of FTP.

III. This is further subject to verification by RA that EO as claimed to have been fulfilled more than 50% within the valid EOP.

(Action : RA Bangalore,)

Case No.28. M/s. Wockhardt Limited, Mumbai
F.No. 01/60/162/422/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for EOP extension of advance authorization nos. 0310605308 dt. 9.12.2010, 0310633074 dt. 26.5.2011 & 0310639521 dt. 30.6.2011 issued under PC-9 condition.

After deliberating the case in length the following decisions were taken:

I. Export obligation is extended upto 25.5.2012 for authorization no. 0310605308 dt. 9.12.2010 for regularization purpose and not for any further exports.
II. Export obligation period is extended from 12 months to 18 months from the date of import consignment for authorizations no. 0310633074 dt. 26.5.2011 & 0310639521 dt. 30.6.2011
III. This is subject to a payment of composition fee @ 0.5% of FOB value of export made outside the original EOP and minimum value addition of 15% as prescribed under para 4.1.6 of FTP.

IV. The applicant has to pay duty +interest on inputs consumed and exported after 18 months from date of import consignment.
V. PC-18 condition is waived on this exports to the extent of re-export/destruction certificate on export made outside the extended EOP.
VI. Unused imported goods shall be regularized as per policy circular no. 18 dt. 30.12.2007.

(Action : RA Mumbai,)

Case No.29. M/s. Jindal Poly Films Limited, Bulandshahr (UP)
F.No. 01/60/162/455/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for clubbing (redemption) of advance authorization nos. 0510196846 dt. 26.12.2006 with 0510263004 dt. 26.4.2010 for regularization of both import & export.

Deferred for obtaining a report from RA, Delhi as to why the matter is pending since 2010.

(Action : RA CLA,Delhi is requested to submit report as to why the party's request dt. Nov. 2010 was not considered.)

Case No.30. M/s. Oil Country Tubular Limited, Hyderabad
F.No. 01/60/162/446/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for clubbing (redemption) of 4 advance advance licences (1) 0910035323 dt. 18.9.2008 (2) 0910044391 dt. 23.11.2010 (3) 0910045597 dt. 18.02.2011 (4) 0910046964 dt. 31.5.2011.

After deliberating the case in length the following decisions were taken:

i) To allow clubbing of 4 above advance authorizations as referred above.
ii) This is only for regularization and closure purpose and not for any further exports/imports. Excess import if any may be regularized in terms of Para 4.28 of HBP.
iii) RA may grant necessary extension in EO subject to composition fee @ 0.5% of FOB value of export made beyond the stipulated EOP for clubbing and regularization. RA is also directed to examine the case in terms of Para 4.1.6 of FTP and ensure value addition of minimum 15% or as stipulated in the authorization whichever is higher. The 15% value addition for evaluating entitlement is to be applied on the entire FOB and CIF of the authorizations to be clubbed. RA should ensure proper accounting of the duty free inputs with reference to the export product while clubbing the authorizations.
iv) RA may do clubbing subject to the condition that no adjudication is issued against any licence to be clubbed.

(Action : RA, Hyderabad)

Case No.31. M/s. Maruti Koatsu Cylinders Limited, Vadodara
F.No. 01/60/162/452/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for revalidation /granting for EODC BH-LUT waiver of DFIA no. 3410020282 dt. 10.12.2007.

The committee considered the different request made by the firm and decided to reject the request of the firm for revalidation of DFIA no. 3410020282 dt. 10.12.2007. The firm may apply for clubbing separately after giving full details of the authorization to be clubbed and will be considered as per merit of the case. Report from RA is desired containing full facts in the case of delay in issuance of EODC whether the reason for delay are attributable to RA.

(Action : RA , Vadodara is requested to submit report regarding delay)

Case No.32. M/s. Fresenius Kabi Oncology Limited, New Delhi
F.No. 01/60/162/435/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for EOP extension of advance licence no. 0510211591 dt. 5.11.2007 issued under PC-9 condition.

After deliberating the case in length the following decisions were taken:

I. Export obligation period is extended from 6 months to 12 months from the date of first import consignment.
II. This is only for regularization and closure purpose.
III. This is subject to a payment of composition fee @ 0.5% of FOB value of export made outside the original EOP and minimum value addition of 15% as prescribed under para 4.1.6 of FTP.
IV. The applicant has to pay duty +interest on inputs consumed and exported after 12 months from date of first import.
V. PC-18 condition is waived on this exports to the extent of requirement of re-export/destruction certificate on export made outside the extended EOP.

(Action : RA, CLA Delhi)

Case No.33. M/s. Arshiya International Limited, Mumbai
F.No. 01/89/180/29/AM09/PC-2(4)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for relaxation of import of Automobiles from Arshiya FTWZ.

The committee considered and granted ex-post-facto approval for relaxation of the provisions of Import Licensing Note No. 2(II) (d) of Chapter 87 of ITC(HS) 2012, schedule-1 (Import Policy) for import of 122 vehicles.

Case No.34. M/s. Ford India Pvt. Ltd., Gurgaon
F.No. 01/89/180/01/AM13/PC-2(A)
PRC Meeting No. 25/AM13 dated: 19.10.2012

Subject:- Request for permission to import one diesel Eco-sport vehicle to India.

The Committee considered the case and granted approval to relax the provisions of Para 2(II) (f) of Import Licensing Note of Chapter 87 for import of the one diesel Eco-sport vehicle for R&D purpose subject to the following :

(i) The vehicles will be used for R&D purpose and will not ply on public roads.

(ii) The vehicle will be dismantled after completion of R&D activities.

Case No.35. M/s. Arul Linu Grabs Pvt Limited, Goa
F.No. 01/60/162/483/AM13/EFGC(PRC)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Request for condone the lapse of not mentioning EPCG number on the Shipping Bills.

Deferred for consideration by EPCG Committee.

Case No.36. M/s. M.D. Overseas Limited, New Delhi
F.No. 01/89/180/122/AM13/PC-2(4)
PRC Meeting No. 25/AM13 dated: 19.10.2012
Subject:- Clarification regarding (i) whether same IEC no 0can be used by DTA unit as well as well as SEZ unit of a company firm etc.

The case was discussed with JDG(Shri Parimoo) from CLA Office over phone during PRC meeting. Shri Parimoo confirmed that his query was with reference to only whether the same IEC number could be used by DTA unit as well as SEZ unit and whether BRC in Appendix 22-B can be considered. The Committee discussed the issue and clarified as follow :

i) The same IEC No. can be used by DTA unit as well as SEZ unit of company/firm in term of Para 19(7) of SEZ Rules 2006.
ii) Supply to SEZ is considered Physical Export hence BRC should be in Appendix 22A. However, since the payment is in the Indian Rupees realization in Appendix 22B may also be considered in this case.

The Committee ended with the Vote of Thanks to the Chair.

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