Minutes of the Policy Relaxation Committee Meeting held under the Chairmanship of DGFT, Shri Anup Wadhawan, IAS on 08.03.2016

Meeting No. 25/AM16 held on 08.03.2016 at 9.30 AM

Following members were present in the meeting:

1. Shri D.K. Singh	Addl. DGFT
2. Shri Jaikant Singh	Addl. DGFT
3. Shri S.K. Samal	Jt. DGFT
4. Shri A.K. Srivastava	Jt. DGFT
5. Shri Jay Karan Singh	Jt. DGFT
6. Shri Akash Taneja	Jt. DGFT
7. Shri J.M. Gupta	Jt. DGFT
8. Shri S.P. Roy	Jt. DGFT
9. Dr. S.K. Bansal	Jt. DGFT
10. Shri S.K. Mohapatra	Dy. DGFT
11. Ms. Nivedita Roy Choudhury	FTDO

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

Case No.1: M/s. Orient Fashion Exports (India) Pvt. Ltd., New Delhi.
F.No. 01/60/162/118/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject:- Request for EOP extension of Advance Authorization No.0510330097 dt.19.07.2012.

Decision:

The committee noted that the Authorisation was issued having initial obligation period of 18 months. The applicant has fulfilled 63.56% obligation within initial obligation period. RAs are empowered to allow extension upto 30 months but the applicant is requested to allow extension beyond 30 months. The committee therefore, decided the following:

i. Extension in export obligation period be allowed from 18 months to 36 months subject to the payment of composition fee as under:
   (a) For 18^{th} to 24^{th} month, @ 0.5% of unfulfilled FOB value.
   (b) For 24^{th} to 30^{th} month, @ 0.5% per month of unfulfilled FOB value.
   (c) For 30^{th} to 36^{th} month, @1% per month of unfulfilled FOB value.

ii. Minimum value addition in terms of Para 4.09 of FTP, 2015-2020 shall be maintained.

(Action: RA, CLA)

Case No.2: M/s. Scott-Edil Pharmacia Ltd., Chandigarh.
F.No. 01/60/162/829/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: -Request for clubbing of 2 Advance Authorizations No.2210014171 dt. 30.08.2013 and 2210014683 dt. 14.03.2014 issued under PC-9 condition.

Decision:

The Committee noted that the applicant had mentioned the Authorizations No.2210014171 dt. 30.08.2013 in Shipping Bill No. 2926664 dt 26.05.2014 whereas raw

material was imported under Advance Authorisation No 2210014683 dt. 14.03.2014. The exports through Shipping Bill No. 2926664 dt 26.05.2014 were effected after imports were made in the Advance Authorisation No 2210014683 dt. 14.03.2014. The Committee, therefore, decided the following:

I. Clubbing of the 2 Advance Authorizations, as referred above, be allowed.
II. Export obligation period against Advance Authorisation No 2210014171 dt. 30.08.2013 be extended by 6 months i.e. upto 31.03.2015.
III. This will be subject to payment of composition fee @ 0.5 % of FOB value of exports made after 31.03.2015, if any, which will be accounted for clubbing.
IV. Exports made upto 31.03.2015 shall only be taken into account towards clubbing and discharge of EO.
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 value of the Authorizations.
VI. RA shall ensure proper accounting of the duty free inputs with reference to the export product while clubbing the Authorizations. On clubbing, shortfall if any, shall be regularized on payment of Customs Duty and applicable Interest in terms of Para 4.49 of HBP, 2015-2020. Exports under DBK shipping bills shall not be accounted towards E.O. fulfillment.
VII. PC-18 dated 30.10.2007 condition to waiver.

(Action: RA, Chandigarh)

Case No.3: M/s. Scott-Edil Pharmacia Ltd., Chandigarh.
F.No. 01/60/162/841/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject:- Request for EOP extension of Advance Authorization No.2210014379 dt.14.11.2013 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. The imports against the Authorisation were made on 13.12.2013. Accordingly, initial obligation period was upto 31.12.2014. The applicant has fulfilled less than 50% export obligation within 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 **30.06.2015.**
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, Chandigarh)

Case No.4 :M/s. Cadila Healthcare Ltd., Ahmedabad.
F.No. 01/60/162/860/AM16/EFGC(PRC)

PRC Meeting No. 25/AM16 dated 08.03.2016

Subject:- Request for EOP extension of Advance Authorization No.0810128151 dt.20.01.2014 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. The imports against the Authorisation were made on 27.01.2014 and 01.12.2014. Accordingly, initial obligation period was upto 31.01.2015 and 31.12.2015 respectively. Within the initial obligation period, no exports were made against first consignment but fulfilled 78% obligation against second consignment. 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 **31.07.2015 and 30.06.2016** 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% 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, Ahmedabad)

Case No.5: M/s. Adcock Ingram Ltd, Bangalore.
F.No. 01/60/162/829/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016

Subject:- Request for EOP extension of Advance Authorization No.0710096460 dt.04.07.2013 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. The imports against the Authorisation were made on 07.08.2013. Accordingly, initial obligation period was upto 31.08.2014. The applicant has fulfilled less than 50% export within 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 **28.02.2015.**
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, Bangalore)

Case No.6: M/s. Adcock Ingram Ltd, Bangalore.
F.No.01/60/162/822/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject:- Request for EOP extension of Advance Authorization No.0710096331 dt.28.06.2013 issued under PC 9 condition.

<u>**Decision:**</u>

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 imports against the Authorisation were made on 15.07.2013. Accordingly, initial obligation period was upto 15.07.2014. The applicant has fulfilled less than 50% export within 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 **31.01.2015.**
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, Bangalore)

Case No.7 :M/s. Adcock Ingram Ltd, Bangalore.
F.No.01/60/162/823/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject:- Request for EOP extension of Advance Authorization No.0710104124 dt.15.05.2014 issued under PC 9 condition.

<u>**Decision:**</u>

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 imports against the Authorisation were made on 28.05.2014. Accordingly, initial obligation period was upto 31.05.2015. The applicant has fulfilled less than 50% export within 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 **30.11.2015.**
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, Bangalore)

Case No.8: M/s. Adcock Ingram Ltd, Bangalore.
F.No.01/60/162/824/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for EOP extension of Advance Authorization No.0710099614 dt.13.11.2013 issued under PC 9 condition.

Decision:

The Committee noted that the Authorisation 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 against the Authorisation were made on 23.11.2013. Accordingly, initial obligation period was 30.11.2014. The applicant has fulfilled less than 50% export within 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, Bangalore)

Case No.9 :M/s. Jodas Expoim Pvt. Ltd., Hyderabad.
F.No.01/60/162/844/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject:- Request for EOP extension of Advance Authorization No.0910060962 dt.12.09.2014 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. The imports against the Authorisation were made on 01.10.2014. Accordingly, initial obligation period was upto 31.10.2015. The applicant has fulfilled more than 50% export within 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 **30.04.2016.**
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 of 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, Hyderabad)

Case No.10: M/s. Raj Petro Specialities Pvt. Ltd., Chennai.
F.No.01/60/162/130/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for revalidation of Advance Authorization No. 0410141866 dt.18.12.2012.

Decision:

The Committee noted that no new facts are brought by the applicant which could justify the genuine hardship. The committee, therefore, after careful consideration, decided to reject the case and reiterated its earlier decision taken in Meeting No. 10/AM16 dated 13.10.2015.

Case No.11: M/s. Servewell House Hold Appliances, Rajkot.
F.No.01/60/162/605/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for revalidation of Advance Authorization No. 2410037850 dt.27.12.2012.

Decision:

The Committee noted that vide letter dated 01.07.2014, the applicant has requested RA, Rajkot to allow waiver of bond and enhancement in value and quantity. However, RA had allowed only waiver of bond. No reason for not granting enhancement was given. The Authorisation was valid for import upto 31.08.2014. However, the firm could not utilize the legitimate befits which accrued due to excess exports, as enhancement was not given by RA. The committee, therefore, decided the following:

i. The Authorisation be revalidated for two months from the date of endorsement.
ii. Enhancement in value and quantity will be allowed as per Para 4.39 & 4.40 of HBP, 2015-2020.
iii. The applicant shall submit Authorisation to RA for necessary endorsement within a month from the date of uploading of these minutes on the Directorate website.

(Action: RA, Rajkot)

Case No.12: M/s. Simbhaoli Sugars Ltd., New Delhi.
F.No.01/60/162/737/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for second EOP extension of Advance Authorization No.0510336650 dt.08.10.2012.

Decision:

The committee noted that the Authorisation was issued on 08.10.2012. Initial export obligation was upto 30.04.2014. The applicant has fulfilled 40.70% export obligation within this period. Applicant's plea that they could not fulfill exports because U.P. Government did not release sugar under the orders of Hon'ble high court, Allahabad due to non-payment of dues to farmers. The committee was of the views that applicant had already imported duty free raw sugar under Advance Authorisation. He was supposed to use that imported raw sugar for export purpose and not the sugar which were produced from the sugar cane purchased from local farmers. Further, in terms of Para 4.42 of HBP, 2015-2020, extension is allowed provided minimum 50% exports are fulfilled within 24 months. The applicant did not meet the criteria, as prescribed. The committee, therefore, did not accede to the request. The applicant was directed to get the case regularised in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA CLA : 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 the provision of FT(DR) Act, 1992, as amended, shall be initiated)

Case No.13: M/s. Medico Remedies Pvt. Ltd., Mumbai.
F.No.01/60/162/869/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject:- Request for EOP extension of Advance Authorization No.0310751965 dt.01.10.2013.

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 imports against the Authorisation were made on 23.12.2013. Accordingly, initial obligation period was upto 31.12.2014. The applicant has fulfilled more than 50% of export obligation. 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 **30.06.2015.**
II. This is only for accounting and regularization of exports already effected.
III. This is subject to payment of a composition fee @ 0.5% of FOB value of exports made after initial obligation period.
IV. 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 of 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, Mumbai)

Case No.14: M/s. Stylrite Optical Industries, Mumbai.
F.No.01/60/162/848/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016

Subject: - Request for revalidation of Advance Authorization No.0310771144 dt.20.02.2014.

Decision:

The Committee observed that the submissions made by the applicant do not indicate any genuine hardship on the part of the applicant. Hence, the Committee did not accede to the request, as there is no merit in the case.

Case No.15: M/s. Sun Pharmaceutical Industries Ltd., Mumbai.
F.No.01/60/162/868/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject:- Request for second revalidation of Advance Authorization No.0310753114 dt.10.10.2013.

Decision:

The Committee observed that the Authorisation was issued having initial validity of 12 months. RA has allowed 6 months extension as per request of the applicant. Despite that they could not utilised the Authorisation. From the submissions made by the applicant, no case of genuine hardship established. Hence, the Committee did not accede to the request.

Case No.16: M/s. Indian Immunologicals Ltd., Hyderabad.
F.No.01/60/162/855/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for second revalidation of Advance Authorization No.0910060517 dt.20.06.2014.

Decision:

The Committee observed that the Authorisation was issued having initial validity of 12 months. RA has allowed 6 months extension as per request of the applicant. Despite that they could not utilised the Authorisation. Authorisation under para 4.7 of HBP was issued to meet the raw materials requirement of exporters even where SION for the resultant products are not available. Hence, import in such cases must be made prior to exports. From the submissions made by the applicant, no case of genuine hardship established. Hence, the Committee did not accede to the request.

Case No.17: M/s. GKN Sinter Metals Pvt. Ltd., Pune.
F.No.01/60/162/317/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject:- Request for condoning the requirement of consumption certificate attested by customs and direct RA, Pune to redeem the Advance Authorization No. 3110002492 dt. 10.11.2000 on the basis of SION fixed at the time of applying for the licence.

Decision:

Deferred for seeking comments of NC-I

(Action: NC-I)

Case No.18: M/s. Indo Phyto Chemicals Pvt. Ltd., New Delhi.

F.No.01/60/162/863/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject:- Request for 2nd revalidation of Advance Authorization No. 0510336431 dt.04.10.2012.

Decision:

The Committee observed that the Advance Authorisation referred above was issued having initial validity of 17 months to import. And, as per the applicant's request, RA has already granted one time revalidation for further six months. 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. Indo Phyto Chemicals Pvt. Ltd., New Delhi.
F.No.01/60/162/862/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject:- Request for 2nd revalidation of Advance Authorization No. 0510347163 dt.22.02.2013.

Decision:

The Committee observed that the Advance Authorisation referred above was issued having initial validity of 13 months to import. And, as per the applicant's request, RA has already granted one time revalidation for further six months. 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.20: M/s. Indo Phyto Chemicals Pvt. Ltd., New Delhi.
F.No.01/60/162/864/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject:- Request for 2nd revalidation of Advance Authorization No. 0510346879 dt.21.02.2013.

Decision:

The Committee observed that the Advance Authorisation referred above was issued having initial validity of 13 months to import. And, as per the applicant's request, RA has already granted one time revalidation for further six months. 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.21: M/s. Laxmi Organic Industries Ltd., Mumbai.
F.No.01/60/162/877/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for 2nd revalidation of Advance Authorization No. 0310745016 dt.13.08.2013.

Decision:

The Committee observed that the Advance Authorisation referred above was issued having initial validity of 12 months to import. And, as per the applicant's request, RA has already granted one time revalidation for further six months. Despite that the applicant could not utilize the Authorization fully. There is no case of genuine hardship established. Therefore, the Committee did not accede to the request.

Case No.22: M/s. Veekay Polycoats Ltd., New Delhi.
F.No.01/60/162/823/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for Revalidation of Advance Authorization No. 0510329142 dt.09.07.2012.

Decision:

The Committee observed that the Advance Authorisation referred above was issued having initial validity of 20 months to import. And, as per the applicant's request, RA has already granted one time revalidation for further six months. Despite that the applicant could not utilize the Authorization fully. There is no case of genuine hardship established. Therefore, the Committee did not accede to the request.

Case No.23: M/s. Pentagon Rubber Pvt. Ltd., New Delhi.
F.No.01/60/162/750/AM16/EFGC(PRC)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for redemption of Advance Authorization No. 0510253971 dt.04.12.2009.

Decision:

The Committee noted that the applicant was allowed to import Synthetic Rubber SBR 1502 grade in addition to other two inputs. As per Para 4.12 of FTP and as SION SL No 62/1677, net content of inputs and grade of rubber needs to be mentioned in the documents related to import and export as well. The applicant did not mention the grade of rubber used in the resultant product. The committee, therefore, did not accede to the request and directed the applicant to get the case regularised in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA CLA : 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 the provision of FT(DR) Act, 1992, as amended, shall be initiated)

Case No.24: M/s. Jupiter Solar Power Ltd., Kolkata.
F.No.01/94/180/240/AM15/PC-4(B)
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for extent the validity of DEPB Licenses No.0210186121 dt. 05.02.2013 and 0210186157 dt.06.02.2013 which expired on 31.08.2014, while under process with Customs, Surat SEZ.

Decision:

Deferred.

(Action: Policy-4 reference File No 01/94/180/190/AM-12/PC-4/2539)

Case No.25: M/s. Elite Green Pvt. Ltd., Ahmedabad.
F.No.01/85/50/132/AM14/ DES-VI
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for regularization of import item "Raisin" against Advance Authorization No.0810125777 dt.18.10.2013.

Decision:

The Committee noted that Advance Authorisation for import of Raisin cannot be issued under Para 4.7 of HBP under self- declaration scheme. However, RA has issued the above referred Authorisation in advertently. Authorisation for such items can be issued, if wastage norms are fixed. Now, NC-vi has fixed the wastage norms for the product, the committee, therefore, decided to grant post ex-facto approval for regularisation of the Authorisation. RA is hereby instructed to be careful in future.

(Action: RA, Ahmedabad)

Case No.26: M/s. Famy Care Ltd., Mumbai
F.No.01/92/171/009/AM16
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject:- Request for condonation of delay in submission of Deemed Export Drawback claims for the period October,2010 to December,2010 for Rs.57,742.71.

Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during October, 2010 to December, 2010. Accordingly, claim should had been filled by December, 2013 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.27: M/s. Famy Care Ltd., Mumbai
F.No.01/92/171/008/AM16
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period April, 2009 to June,2009 for Rs.33,000.47.

Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during April, 2009 to June, 2009. Accordingly, claim should had been filled by June, 2012 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.28: M/s. Famy Care Ltd., Mumbai
F.No.01/92/171/007/AM16
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period January,2010 to March,2010 for Rs.3,630.67.

Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during January, 2010 to March,2010. Accordingly, claim should had been filled by March, 2013 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.29: M/s. Famy Care Ltd., Mumbai
F.No.01/92/171/005/AM16
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period April, 2010 to June, 2010 for Rs.1,180.66.

Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during April, 2010 to June, 2010. Accordingly, claim should had been filled by June, 2013 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.30: M/s. Famy Care Ltd., Mumbai
F.No.01/92/171/004/AM16
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period July, 2009 to September, 2009 for Rs.1,120.52.

Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during July, 2009 to September, 2009. Accordingly, claim should had been filled by September, 2012 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.31: M/s. Famy Care Ltd., Mumbai
F.No.01/92/171/002/AM16
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period October, 2010 to December, 2010 for Rs.94,164.47..

Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during October, 2010 to December, 2010. Accordingly, claim should had been filled by December, 2013 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.32: M/s. Famy Care Ltd., Mumbai
F.No.01/92/171/001/AM16
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period July, 2010 to September, 2010 for Rs.1,16,379.27.

Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during July, 2010 to September, 2010. Accordingly, claim should had been filled by September, 2013 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.33: M/s. Famy Care Ltd., Mumbai
F.No.01/92/171/003/AM16
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period July, 2010 to September, 2010 for Rs.5,550.48.

Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during July, 2010 to September, 2010. Accordingly, claim should had been filled by September, 2013 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.34: M/s. Bio Plus Life Science Pvt. Ltd., Bangalore.
F.No.01/92/171/019/AM16
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period October, 2011 to December, 2011 for Rs.2,21,219.85.

Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during October, 2011 to December, 2011. Accordingly, claim should had been filled by December, 2014 with 10%

late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.35: M/s. Bio Plus Life Science Pvt. Ltd., Bangalore.
F.No.01/92/171/018/AM16
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period April, 2011 to June, 2011 for Rs.1,31,100.21.
Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during April, 2011 to June, 2011. Accordingly, claim should had been filled by June, 2014 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.36: M/s. Bio Plus Life Science Pvt. Ltd., Bangalore.
F.No.01/92/171/017/AM16
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period July, 2011 to September, 2011 for Rs.2,02,521.84.
Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during July, 2011 to September, 2011. Accordingly, claim should had been filled by September, 2014 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.37: M/s. Bio Plus Life Science Pvt. Ltd., Bangalore.
F.No.01/92/171/016/AM16
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period January, 2011 to March, 2011 for Rs.1,35,829.80.
Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during January, 2011 to March, 2011. Accordingly, claim should had been filled by March, 2014 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.38: M/s. Bio Plus Life Science Pvt. Ltd., Bangalore.

F.No.01/92/171/015/AM16
PRC Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period October, 2011 to December, 2011 for Rs.1,53,221.88..
Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during October, 2011 to December, 2011. Accordingly, claim should had been filled by December, 2014 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.39: M/s. Bio Plus Life Science Pvt. Ltd., Bangalore.
F.No.01/92/171/013AM16 PRC
Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period July, 2010 to September, 2010 for Rs.1,97,477.06.
Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during July, 2010 to September, 2010. Accordingly, claim should had been filled by September, 2013 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

Case No.40: M/s. Bio Plus Life Science Pvt. Ltd., Bangalore.
F.No.01/92/171/006/AM16
Meeting No. 25/AM16 dated 08.03.2016
Subject: - Request for condonation of delay in submission of Deemed Export Drawback claims for the period April, 2010 to June, 2010 for Rs.1,04,619.84.
Decision:

The Committee noted that in terms of Para 8.3.1(iv) of HBP, 2009-2014 read with 9.3 of said HBP, Application for claiming duty drawback could be filed within three years from the date of supplies with applicable late cut. In this case, the supplies were made during April, 2010 to June, 2010. Accordingly, claim should had been filled by June, 2013 with 10% late cut. The applicant did not give any reason/justification which could make out the case of genuine hardship. Further, verification of genuineness of the supply documents by excise Authority is not possible after laps of more than five years. The committee, therefore, did not accede to the request of the applicant.

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

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