Minutes of the Policy Relaxation Committee Meeting held under the Chairmanship of DGFT, Shri Anup Wadhawan, IAS on 15.03.2016

Meeting No. 26/AM16 held on 15.03.2016 at 9:30 AM in the Room No 11, Udyog Bhawan, New Delhi.

List of members present in the meeting are given below:

1. **Shri D.K. Singh : Addl.DGFT**
2. **Shri Jaykant 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 J.M. Gupta : Jt.DGFT**
7. **Shri AkashTaneja : Jt.DGFT**
8. **Dr. S.K. Bansal : Jt.DGFT**
9. **Shri S.K. Mohapatra : Dy.DGFT**
10. **Ms Nivedita Roy Choudhury : FTDO**
11. **Shri Sudhir Kumar Sharma : FTDO**

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

Case No.1:M/s. Phoenix Foils Pvt. Ltd., Mumbai.
F.No. 01/60/162/626/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for Clubbing of two Advance Authorizations No.0310734470 dt. 15.05.2013 & 0310792000 dt.15.12.2014.

Decision:

The Committee noted that clubbing of Authorisations are allowed where inputs permitted in all Authorisations are same. In the instance case, there is no co-relation between items imported and exported, as the gauge and thickness of steel permitted in two Authorisations are different. Accounting of inputs in such cases is not possible. Hence, clubbing of the two Authorisations cannot be allowed. The applicant is hereby directed to get the case regularised separately in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA Mumbai : 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: M/s. Cheryl Laboratories Pvt. Ltd., Mumbai.
F.No. 01/60/162/782/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016

Subject:-Request for waiver of condition for destruction of drugs procured from unregistered sources due to technical reasons against Advance Authorization No.0310775699 dt.25.03.2014.

Decision:

The Committee noted that exports made by the applicant through third party has no co-relation with the shortfall of 28Kgs. Hence, conditions of PC-18 dated 30.10.2007 cannot be waived on unaccounted quantity imported from unregistered sources. The applicant should either prove by documentary evidence that raw materials imported from unregistered sources have been consumed fully, batch wise, in the exported goods or have been destroyed in the presence of the concerned Excise Authority. In case of failure of providing documentary evidences, RA shall initiate penal action as per F.T.(D&R)Act, 1992, as amended.

(Action: Applicant/RA Mumbai)

Case No.3: M/s. Ashish Life Science Pvt. Ltd., Mumbai.
F.No. 01/60/162/872/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for EOP extension of Advance Authorization No.0310774747 dt. 18.03.2014 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 applicant has imported goods through 3 consignments i.e. on 02.05.2014, 19.06.2014 & 28.07.2014. Accordingly, initial obligation period was upto 01.05.2015, 18.06.2015 & 27.07.2015 respectively. The applicant has fulfilled 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 against each consignment, i.e. upto **30.11.2015, 31.12.2015 & 31.01.2016** 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.
V. The applicant has to pay duty plus interest on unutilised inputs and shall follow the provisions of PC-18 dated 30.10.2007.

(Action: RA, Mumbai)

Case No.4: M/s. Vision Products Pvt. Ltd., Vadodara.
F.No. 01/60/162/857/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016

Subject:-Request for EOP extension of Advance Authorization No.3410032138 dt.14.11.2011 to make additional export as the payments have not been realised against one consignment.

Decision:

It was noted that the applicant did not disclose where goods were exported and what was the reason of non-realisation of remittances against the second consignment? Hence, the case was deferred for seeking further details from the applicant.

(Action: PRC / Applicant)

Case No.5: M/s. Philoden Agrochem Pvt. Ltd., Vadodara.
F.No. 01/60/162/497/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for EOP extension of Advance Authorization No.3410030212 dt.12.05.2011.

Decision:

The Committee noted that in terms of Para 4.42 of HBP, 2015-2020, second extension in EOP is allowed provided minimum 50% export obligation is fulfilled. In this case, no exports have been effected so far, therefore, there is no merit to consider EOP extension beyond 24 months. The applicant is hereby directed to get the case regularised in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA Vadodara : 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.6: M/s. BHP Infrastructure Pvt. Ltd., Faridabad.
F.No. 01/60/162/496/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for extension of EOP for exporting balance 1 No. Crawler Mobile Screen TS 3600 Trace Mounted Mobile Screening Plant/relaxation in terms of Para 2.58 of FTP in respect of Advance Authorization No.0510233182 dt.23.12.2008.

Decision:

The Committee noted that PRC in its meeting dated 31.07.2012 has already granted extension upto 48 months for fulfillment of export obligation. No extension in export obligation period is granted beyond 48 months unless force majeure is established. That is not the case here. 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, CLA, New Delhi shall initiate penal action against the party as per the provisions of FT(DR)Act, 1992, as amended, if he fails to get the case regularised within *one month from the date of publication of these minutes on the Directorate website.*)

Case No.7: **M/s. Centurion Laboratories, Baroda.**

F.No. 01/60/162/889/AM16/EFGC(PRC)

PRC Meeting No.26/AM16 dated 15.03.2016

Subject:-Request for EOP extension of Advance Authorization No.3410036646 dt. 15.04.2013 issued under PC-9 condition & waiver of PC-18 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 applicant has imported goods on 21.05.2013. Accordingly, initial obligation period was upto 31.05.2014. The applicant 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.
V. The applicant has to pay duty plus interest on unutilised inputs and shall follow the provisions of PC-18 dated 30.10.2007.

(Action: RA, Baroda)

Case No.8: **M/s. CIGFIL Ltd., Bangalore.**

F.No. 01/60/162/642/AM16/EFGC(PRC)

PRC Meeting No.26/AM16 dated 15.03.2016

Subject:-Request for clubbing of 8 Advance Authorizations No.0710049585 dt. 12.01.2007; 0710055102 dt. 26.12.2007; 0710051267 dt. 17.04.2007; 0710052224 dt. 28.06.2007; 0710053057 dt. 27.08.2007; 0710061467 dt. 02.12.2008; 0710057065 dt. 23.04.2008; and 0710067687 dt.21.10.2009.

Decision:

The Committee observed that in accordance with Public Notice No. 151 dated 26th February, 2009 read with Policy Circular No. 80 dated 13.04.2009, export obligation period was extended from 24 months to 36 months without payment of composition fee for Authorisations issued prior to 26.02.2009. Para 4.20 of HBP, 2009-2014 allows clubbing of Authorisations issued within 36 months. Above referred Authorisations were issued within 36 months from the date of issue of first Authorisation. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period against Advance Authorization No. 0710049585 dt. 12.01.2007 be extended upto 48 months i.e. upto **31.01.2011** subject to payment of composition fee @ 0.5% of FOB value of exports made after 36th month but upto 42nd month i.e. upto 31.07.2010 and @ 0.5% per month of FOB value of exports made after 42nd month but up to 48th month i.e. upto 31.01.2011.

II. Clubbing of 8 Advance Authorizations No.0710049585 dt. 12.01.2007; 0710055102 dt. 26.12.2007; 0710051267 dt. 17.04.2007; 0710052224 dt. 28.06.2007; 0710053057 dt. 27.08.2007; 0710061467 dt. 02.12.2008; 0710057065 dt. 23.04.2008 and 0710067687 dt.21.10.2009 be allowed.

III. Accounting of exports made upto 31.01.2011 shall only be allowed.

IV. RA shall ensure proper accounting of inputs as per norms.

V. Minimum value addition of 15% as prescribed under Para 4.1.6 of FTP shall be maintained on entire clubbed CIF and FOB value.

VI. Shortfall, if any, shall be regularised in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA, Bangalore)

Case No.9: M/s. Gopinath Chem-Tech Ltd., Ahmedabad.
F.No. 01/60/162/879/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for clubbing of 2 Advance Authorizations No.0810120616 dt. 30.04.2013 and 0810133878 dt.20.11.2014.

Decision:

The Committee noted that the Advance Authorizations No.0810120616 dt. 30.04.2013 was valid for imports (including extended validity of six months) upto 31.10.2014. Whereas, imports in the second Advance Authorisation No. 0810133878 dt.20.11.2014 were made after 16.04.2015 that is after expiry of the first Authorisation. The applicant has exported 184 % in the first Authorisation but did not make any imports against two inputs permitted in the Authorisation. Whereas, in the second Authorisation, no exports have been made but imported two inputs to the extent of 84%. No revalidation beyond 18 months could be granted in the first Authorisation. Therefore, allowing clubbing of such Authorisations would amount to indirect revalidation of first Authorisation. The committee, therefore, did not accede to the request. The applicant is hereby directed to get the cases regularised individually in terms of Para 4.49 of HBP, 2015-2020.

(Action: Applicant/ RA, Ahmedabad)

Case No.10: M/s. Medreich Ltd., Bangalore.
F.No. 01/60/162/881/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for clubbing of 2 Advance Authorizations No.0710102404 dt. 25.02.2014 and 0710105459 dt.30.06.2014 issued with 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. PRC allows further six months extension in such cases. In this case, the last date of shipment i.e. 31.08.2015 is within 18 months from the date of import of fist consignment i.e. 04.03.2014. Taking into consideration all these facts, the Committee decided the following:

I. Export obligation period be extended from 12 months to 18 months from the date of import of first consignment against Advance Authorizations No.0710102404 dt. 25.02.2014 i.e. upto **30.09.2015.**
II. This will be subject to payment of composition fee @ 0.5 % of FOB value of exports made after 31.03.2015 which will be accounted for clubbing.
III. Clubbing of the above referred two Authorisations be allowed.
IV. However, exports made upto **30.09.2015** 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 of the Authorizations.
VI. RA shall ensure proper accounting of the duty free inputs as per SION while clubbing the Authorizations. On clubbing, shortfall if any, shall be regularized in terms of Para 4.49 of HBP, 2015-2020.
VII. For unutilised imported materials, if any, PC-18 dated 30.10.2007 condition shall be followed.

(Action: RA, Bangalore)

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

F.No. 01/60/162/817/AM16/EFGC(PRC)

PRC Meeting No.26/AM16 dated 15.03.2016

Subject:-Request for clubbing of 2 Advance Authorizations No.0710093332 dt. 28.01.2013 and 0710095110 dt.30.04.2013.

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. In this case, the last shipment is effected on 02.04.2014 which is within 12 months from the date of import of fist consignment i.e. on 01.04.2013. Taking into consideration all these facts, the Committee decided the following:

I. Clubbing of the 2 Advance Authorizations, as referred above, be allowed.
II. Exports made upto 02.04.2014 shall only be taken into account towards clubbing and discharge of EO.
III. RA shall examine the case in terms of Para 4.09 of FTP (2015-2020) and ensure value addition of minimum 15%. The 15% value addition for evaluating entitlement shall be applied on the clubbed FOB and CIF of the Authorizations.
IV. RA shall ensure proper accounting of the duty free inputs as per SION while clubbing the Authorizations.
V. On clubbing, shortfall if any, shall be regularized in terms of Para 4.49 of HBP, 2015-2020.
VI. For unutilised imported materials, if any, PC-18 dated 30.10.2007 condition shall be followed.

(Action: RA, Bangalore)

Case No.12: M/s. Adcock Ingram Ltd., Bangalore.

F.No. 01/60/162/825/AM16/EFGC(PRC)

PRC Meeting No.26/AM16 dated 15.03.2016

Subject:-Request for extension of EOP of Advance Authorization No.0710103968 dt.08.05.2014 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 applicant has imported goods through 2 consignments i.e. 22.05.2014 & 31.05.2015. Accordingly, initial obligation period was upto 21.05.2015 & 30.05.2016 respectively. The applicant has 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 consignment, i.e. upto **30.11.2015** in both the cases.
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, even on pro-rata basis, were made against each consignment, within its initial obligation period. If not, composition fee will be charged @ 0.5% per month of FOB value.
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 unutilised inputs and shall follow the provisions of PC-18 dated 30.10.2007.

(Action: RA, Bangalore)

Case No.13: M/s. Adcock Ingram Ltd., Bangalore.

F.No. 01/60/162/821/AM16/EFGC(PRC)

PRC Meeting No.26/AM16 dated 15.03.2016

Subject:-Request for extension of EOP of Advance Authorization No.0710088326 dt.21.05.2014 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 applicant has imported goods through 2 consignments i.e. 06.06.2012 & 14.06.2013. Accordingly, initial obligation period was upto 30.06.2013 & 30.06.2014 respectively. The applicant has 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 consignment, i.e. upto **31.12.2013 & 31.12.2014** 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, even on pro-rata basis, were made against each consignment, within its initial obligation period. If not, composition fee will be charged @ 0.5% per month of FOB value.
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 unutilised inputs and shall follow the provisions of PC-18 dated 30.10.2007.

(Action: RA, Bangalore)

Case No.14: M/s. Flowserve India Controls Pvt. Ltd., Coimbatore.
F.No. 01/60/162/493/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for relaxation and amendment in invalidation letter issued against EPCG Authority and change in Licensing Authority and manufacturing address against Advance Authorization No.3210047912 dt. 06.05.2011 issued from RA, Coimbatore for regularization purpose of authorization.

Decision:

The committee noted that the Invalidation letter was issued in favour of M/s Flowserve India Control Pvt. Ltd., Mumbai having its manufacturing unit at Coimbatore. The applicant had obtained Advance Authorisation from RA, Coimbatore. While issuing Authorisation, RA did not object. However, EODC was rejected on the ground that Invalidation was in favour of M/s Flowserve India Control Pvt. Ltd., Mumbai and not in the favour of M/s Flowserve India Control Pvt. Ltd., Coimbatore. The committee, therefore, decided the following:

i. RA, Coimbatore shall seek confirmation from RA, Mumbai that no Advance Authorisation or DBK has been obtained against the said Invalidation letter.
ii. On the basis of confirmation from RA, Mumbai, the RA, Coimbatore, shall issue EODC provided both companies are operating against the same IEC.

(Action: RA, Coimbatore)

Case No.15: M/s. Suntec Enterprises, Harayana.
F.No. 01/60/162/776/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for regularization of Advance Authorization No.0510259184 dt. 23.02.2010 of export made beyond original validity period of 36 months of export obligation but within 50 months.

Decision:

The Committee observed that the applicant has fulfilled 60% exports within initial obligation period and rest outside the obligation period. The committee, therefore, decided the following:

i. Export obligation period be extended from 36 months to 48 months i.e. upto 28.02.2014 subject to payment of composition fee @ 0.5% of FOB value of exports made beyond 36th month but upto 42nd month and @ 0.5% per month of FOB value of exports made from 42nd month till 48th month.

ii. Shortfall, if any, shall be regularised in terms of Para 4.49 of HBP, 2015-2020.

(Action: RA, CLA)

Case No.16: M/s. Carborundum Universal Ltd., Chennai
F.No. 01/60/162/804/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for 2nd revalidation of Advance Authorization No.0410158032 dt.20.05.2014.

Decision:

The Committee observed that 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. Speciality Packaging, Mumbai.
F.No. 01/60/162/865/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for revalidation of Advance Authorization No.0310649802 dt.23.08.2011.

Decision:

The Committee observed that the applicant has fulfilled 51% export obligation. Accordingly, he could have obtained 'No Bond Certificate' on pro-rata basis from RA concerned within the validity of Authorisation so as to import without executing bank guarantee to the Customs. No one prevented him to do so. No case of any genuine hardship is established. Hence, the Committee did not accede to the request.

Case No.18: M/s. Maharashtra Seamless Ltd., Gurgaon.
F.No. 01/60/162/495/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for revalidation of Advance Authorization No.0510313999 dt.10.01.2012.

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.19: M/s. Ind-Swift Ltd., Chandigarh.

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

PRC Meeting No.26/AM16 dated 15.03.2016

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

Decision:

The Committee noted that the applicant had submitted application to DC, NSEZ on 03.11.2008 for inclusion of 44 new items in LoP. The DC, NSEZ, vide letter dated 25.11.2008 asked the applicant to submit NOC from Drug Controller. The unit, vide letter dated 08.04.2009 had submitted NOC obtained from Drug Controller.

The applicant again vide letter dated 02.05.2011, requested DC, NSEZ to add 32 new items in LoP. DC, NSEZ, did not add items in the LoP. However, vide letter dated 04.05.2011 DC, NSEZ had extended validity of LoP for five years i.e. upto 12.05.2016. Finally, DC, NSEZ, vide letter dated 08.08.2013 has approved the list of 74 new items out of 76 items. The NSEZ, vide letter dated 21.02.2014, had taken up the matter with BoA for allowing broad banding of 74 items from the date of application. However, BoA, vide letter dated 12.03.2014 suggested DC to take up the matter with the PRC, as power of policy relaxation is vested in PRC and not with BoA. Accordingly, vide letter dated 03.04.2014, DC, NSEZ advised the unit to approach the PRC in terms of Para 2.5 of FTP, 2009-2014.

On perusal of documents submitted by the applicant, it is observed that the unit has obtained permission of drug controller before commencing production of items sought to be added in LoP. The committee, therefore, decided the following:

i. The applicant shall furnish to DC, NSEZ the copy of certificate obtained from Drug Controller for manufacturing of the items sought for broad banding in LoP.
ii. DC, NSEZ shall allow broad banding in respect of those items for which permission of drug controller were obtained prior to commencement of production from the date of approval of drug controller.
iii. Such exports shall stand regularised for the purpose of NFE calculation.

(Action: Applicant/DC, NSEZ)

Case No.20: M/s. Medreich Ltd., Bangalore.

F.No. 01/60/162/882/AM16/EFGC(PRC)

PRC Meeting No.26/AM16 dated 15.03.2016

Subject:-*Request for clubbing of 2* Advance Authorizations No.0710094708 dt. 09.04.2013 and 0710097905 dt.30.08.2013.

Decision:

The committee noted that the applicant has obtained two Authorisations with pre-import condition of PC-9. The export obligation period was 12 months from the date of import of first consignment. Imports against Authorisation No 0710094708 dt. 09.04.2013 was made on 23.04.2013. Accordingly, initial export obligation period was upto30.04.2014. It was further noted that shipments against two Authorisations were completed by 05.04.2014 i.e. within initial obligation period of first Authorisation. Taking into consideration these facts, the committee decided the following:

i. Clubbing of the 2 Advance Authorizations, as referred above, be allowed.
ii. Export obligation period for the clubbed Advance Authorisations would be 12 months from the date of import of the first consignment.
iii. This is only for regularization of exports already effected and closure purpose and not for any further exports/imports.
iv. 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.
v. RA should ensure proper accounting of the duty free inputs with reference to the export product while clubbing the Authorizations. Even after clubbing, shortfall, if any, shall be regularized in terms of Para 4.49 of H.B.P. 2015-2020.
vi. Condition of PC-18 shall be followed for unaccounted quantity.

(Action: RA, Bangalore)

Case No.21: **M/s. Larsen & Toubro Ltd., Mumbai.**
F.No. 01/60/162/887/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for condonation of non-mentioning the Advance Authorization details in the S/Bill Nos.6984014 dt. 16.08.2013, 7497115 dt. 16.09.2013 and 7227750 dt. 30.08.2013 against Advance Authorization No.0310736876 dt.06.06.2013 for redemption/EODC purpose.

Decision:

The Committee noted that the applicant has exported goods against three Shipping Bills Nos.6984014 dt.16.08.2013, 7497115 dt. 16.09.2013 and 7227750 dt. 30.08.2013 declaring intent of Chapter-3 incentive scheme therein. The valuation of said Shipping Bills were done by the customs Authority. Hence, the same cannot be regarded as 'free Shipping Bills'. Further, the applicant, while removing the goods from the factory for export purpose, has declared the details of Advance Authorisation in ARE-1. The committee, therefore, decided to allow accounting of above mentioned three Shipping Bills towards discharge of export obligation against Authorisation No.0310736876 dt.06.06.2013. However, RA shall ensure accounting of inputs as per SION.

(Action: RA, Mumbai)

Case No.22: **M/s. APL Apollo Tubes Ltd., New Delhi.**

F.No. 01/60/162/664/AM15/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for revalidation of Advance Authorization No.0510342421 dt.03.01.2013.

Decision:

Deferred to get information from ICEGATE as to whether the system did not show the details of the Authorisation at other EDI port which was registered under National Bond. If it did not show then the date from which it was not available and the date on which the issue was resolved. may be ascertained.

(Action: PRC/EDI)

Case No.23: M/s. Ravi Foods Pvt. Ltd., Secunderabad.
F.No. 01/60/162/762/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for revalidation of Advance Authorization No.0910054277 dt.07.11.2012.

Decision:

The Committee observed that 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.24: M/s. Ravi Foods Pvt. Ltd., Secunderabad.
F.No. 01/60/162/763/AM16/EFGC(PRC)
PRC Meeting No.26/AM16 dated 15.03.2016
Subject:-Request for revalidation of Advance Authorization No.0910054278 dt.07.11.2012.

Decision:

The Committee observed that 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.

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

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