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Directorate General of Foreign Trade
(PRC Section)

Minutes of the Policy Relaxation Committee Meeting
Held on 02.07.2020& 10.07.2020
under the Chairmanship of Shri Amit Yadav,
Director General of Foreign Trade

Meeting No.04/AM21 held on 02.07.2020& 10.07.2020

The following members were present in the meeting:

1.	Shri R. P. Goyal	Addl. DGFT
2.	Shri Vijay Kumar	Addl. DGFT
3.	Shri Satyan Sharda	Addl. DGFT
4.	Shri Hardeep Singh	Addl. DGFT
5.	Shri Anil Aggarwal	Addl. DGFT
6.	Shri Rajbir Sharma	Jt. DGFT

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

S. No	Name of the firm	Case No.
1.	M/s. Tata Consultancy Services Ltd., Mumbai	1
2.	M/s. Mulberry Silks Limited, Bangalore	2
3.	M/s. Kanodia Technoplast Limited, New Delhi	3
4.	M/s. R. R Kabel Limited, Mumbai	4
5.	M/s. Orient Craft Limited, Haryana	5
6.	M/s. Hariom Polypacks Limited, Kolkata	6
7.	M/s. TVS Dynamic Global Freight Services Limited, Chennai	7
8.	M/s. IBUS Network & Infrastructure Pvt. Ltd., Bangalore	8
9.	M/s. Gujarat Infrapipes Pvt. Ltd., Vadodara	9
10.	M/s. Jabil Circuit India Pvt. Ltd., Mumbai	10
11.	M/s. KJV Alloy Conductors Pvt. Ltd., Nagpur	11&12
12.	M/s. DorfKetal Chemicals India Pvt. Ltd, Mumbai	13
13.	M/s. Stylam Industries Limited, Chandigarh	14
14.	M/s.Heemankshi Bakers Private Limited, Hyderabad	15
15.	M/s. UNI VTL Precision Pvt. Ltd., Dharwad	16
16.	M/s. Zon Groves and Farms, Telangana	17
17.	M/s. Shree Selene Business Private Limited, Maharashtra	18
18.	M/s. Emcure Pharmaceuticals Limited, Pune	19
19.	M/s. Kemwell BiopharmaPvt. Ltd., Karnataka	20&21

20.	M/s. Tafe Motors and Tractors Limited, MP	22

PH Case No. 01M/s. Tata Consultancy Services Ltd., Mumbai
F. No. 01/60/162/706/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: Import of Brand new motor car Ford Fusion Hybrid Titanium and policy condition no 2 (ii) of chapter 87 of ITC (HS) 2012 Schedule I (Import Policy) of 2 numbers Ford Fushion Hybrid Titanium.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 02M/s. Mulberry Silks Limited, Bangalore
F. No. 01/60/162/711/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: Relaxation of pre-import condition and regularization of export already made after 25 days of EOP against Advance Authorization No.0710110830 dated 22.12.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2020, Ms. Hemalatha J., Assistant Manager appeared on behalf of the firm (through VC) and made the following submissions:

The applicant stated that the total import was made in 4 consignments aggregating to quantity of 6000 Kgs. Out of these, last one import consignment of 1476 Kgs was made after 25 days of Exports being made i.e pre-import condition was not adhered to. Date of first and last import consignment was 10.01.2017 and 13.04.2017. They have completed 100% EO in quantity within authorization period by using raw materials available in stock with them. They are a 30 year old company and regular silk yarn importer. To fulfill urgent requirement of the overseas customer, raw material available with them were used. Import was made, after exports, to recoup their stock.

Decision: The Committee heard the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee observed that there is merit in the case and decided to relax the pre-import condition for one of the import consignment of 1476 Kg against Advance Authorization No.0710110830 dated 22.12.2016 for a period of 25 days from the date of export. This is for regularization purpose only. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA, Bangalore)

PH Case No. 03 M/s. Kanodia Technoplast Limited, New Delhi

F. No. 01/60/162/803/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: Regularization of export made beyond EOP (24 Months) and Extension in EOP for a period of 3 months from the date of endorsement against Advance Authorization No.0510404902 dated 13.12.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2020, Shri Arun Puri, Authorised Representative appeared on behalf of the firm (through VC) and made the following submissions:

The applicant stated that the original EO period of the subject authorisation was 18 months and the same was extended to 24 months. The quantity-wise EOP was 259.5 MT packing flexible Laminates (ITC code 39206919) for Rs.6,44,98,000/- (US$ 9,48,500/-). Within the extended period of 24 months, they could only make exports to the extent of Rs.37,55,118/- (quantity 17.359 MT) till 12.12.2019. Accordingly, they made request to CLA, New Delhi for second extension in EO for one month by submitting composition fee of Rs.3,03,915/- (@ 0.5% per month) to fulfill the remaining EO of Rs.6,07,42,882.00. But CLA, New Delhi did not agree for second extension as they were able to fulfill only 6.7% of EO. They had also done some additional exports i.e. 42.471 MT beyond the expiry period of EO. Thus, the total export done against this license is 59.83 MT (23.05%). They have sufficient orders now and can complete the obligation within 3 months from the date of endorsement of extension in EOP. Hence, requested for regularisation of export made beyond EOP (24 months) and extension in EOP for further 3 months from the date of endorsement.

Decision: The Committee heard the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committed decided to regularize the export already made beyond EOP (24 Months) as composition fee has been paid by the firm for second extension. It also decided to allow EOP extension of Advance Authorization No.0510404902 dated 13.12.2017 for a period of 3 months from the date of endorsement subject to payment of composition fee @ 1% per month of the extension period granted, on the unfulfilled FOB Value. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/CLA, New Delhi)

PH Case No. 04 M/s. R. R Kabel Limited, Mumbai
F. No. 01/60/162/691/AM19/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: 2nd Revalidation of Advance Authorization No.0310807462 dated 30.08.2016.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

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(Action: Applicant)

PH Case No. 05 M/s. Orient Craft Limited, Haryana
F. No. 01/60/162/740/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: To allow post shipment benefit of ROSL and DBK which is denied due to transmission failure against Special Advance Authorisation No.0510400703 dated 09.12.2016.

Decision: The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2020, but no one appeared on behalf of the firm. The Committee decided to defer the case.

(Action: Applicant)

PH Case No. 06 M/s. Hariom Polypacks Limited, Kolkata
F. No. 01/60/162/718/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: Revalidation of Advance Authorization No.0210207728 dated 29.06.2017.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2020, Shri Sunil Kr. Jain, Authorised Representative appeared on behalf of the firm (through VC) and made the following submissions:

This is deferred case of PRC Meeting No.29/AM20 dated 28.01.2020 (Case No.15), wherein the Committee decided to call the firm for personal hearing. The applicant stated that in spite of the fact that they have completed their export obligation within initial EOP and took all necessary steps to utilize the authorization including timely revalidation, they failed to utilize due to the undue extra time taken by the release advise issuing authority at the Kolkata Sea Customs and the Reliance SEZ, Jammnagar Customs authority as detailed below:

Although Advance license expired on 28.06.2018, but by mistake a release advise No.5039832 dated 17.07.2018 Kolkata Customs House to INLPJ6 (Reliance SEZ) was issued for indigenous procurement of 100.00 M. Tons of Polypropylene Granules form Reliance Industries Ltd, which was not accepted at the port of import, i.e., Reliance SEZ, Jamnagar Customs. The said release advise was required to be cancelled and fresh release advise issued after revalidation of the Authorization. They got the authorization revalidation for six months up to 28.12.2018, but during the intervening period, the release advice so wrongly issued could not get cancelled due to undue extra time taken to complete formalities for cancellation by the two Customs Authorities. They again got the authorization revalidation for 2nd time for six months up to 27.06.2019, by which time, although the previous release advise got cancelled in May, 2019, and a fresh release advise issued. But again the same genuineness confirmation formalities took enough time between the two customs, that the authorization got expired again. At the outset, the authorization could not be utilized by them, inspite of their best efforts, due to involvement of two Customs Authorities and the formalities between them.

Decision: The Committee heard the submission made by the firm and discussed the matter at length and observed there is merit in their case and accordingly decided to accede to the request and allowed final revalidation for a period of 6 months from the date of endorsement against Advance Authorization No.0210207728 dated 29.06.2017. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA, Kolkata)

PH Case No. 07 M/s. TVS Dynamic Global Freight Services Limited, Chennai
F. No. 01/60/162/832/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: Re-processing of service exports from India Scheme application for the FY 2015-16 for the balance entitlement of INR 13,62,502.00 (To allow Supplementary claim against File No.04/21/0094/80037/AM17).

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2020, Shri Sriraman Sundaresan, Authorised Representative appeared on behalf of the firm (through VC) and made the following submissions:

The applicant stated that they had filed SEIS application to RA, Chennai on March 27, 2017 for SEIS benefit entitlement value amounting to INR 29,12,648. The benefit was sought under the identified services, namely, 'Freight Transportation Services' exported to customers located outside India. Upon processing of SEIS claim they had received deficiency letter on April 13, 2017. They have furnished their reply dated 10.05.2017 along with requisite supporting documents. Subsequently, RA, Chennai, issued SEIS License No.0419032910 dated 01.09.2017 for an entitlement value of INR 15,86,146/- without providing an opportunity to explain the submission made by the company against the DL issued. They had filed an application for an entitlement value of INR 29,12,468/- and the department reduced the entitlement to the extent of INR 13,62,502/- without providing any reason thereof. They had objected to such deduction made by the RA, Chennai without a speaking order/ letter and made another detailed submission on 27.09.2017 and without prejudice, disclosing the Service tax recovered from foreign customer amounting to US$33,898 for the relevant export transaction. A certificate issue by an independent Chartered Accountant and by the company's statutory auditor confirming the same was also filed with the department. The RA, Chennai despite having noted the clarification and documents submitted by them, denied their submissions and issued rejection letter dated 26.12. 2017. The rejection letter provided that as per trade Notice No.11/2015-20 dated 21.07.2016, they had included the state / Central Taxes collection from their customers for calculating the net foreign earning and accordingly the case stands closed. Accordingly, they had filed another letter on 03.03.2018 against the said rejection letter and submitted a certificate issued by an independent Chartered Accountant along with a statement depicting the details of transaction subjected to services tax. They then, had already utilized the said SEIS license to the extent of

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INR 15,86,146/- towards discharge of the import duty obligations. Further, to their efforts they have been informed that the option of issuance of supplementary scrip has been discontinued vide PN No.16/2015-20 dated 28.06.2018 and accordingly the exporters were not allowed to make a supplementary claim.

Decision: The Committee heard the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee noted that in the automated environment, supplementary SEIS Scrip cannot be issued as firm has already utilized the Scrip initially issued to them. Further the applicant has not submitted any cogent reason/ justification in support of their claim. Accordingly, the Committee decided to reject the request of the firm.

(Action: Applicant)

PH Case No. 08 M/s. IBUS Network & Infrastructure Pvt. Ltd., Bangalore
F. No. 01/60/162/833/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: To allow Import of Networked System Equipment with accessories under EPCG Scheme.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2020, Shri Ram Sellaratnam, CEO appeared on behalf of the firm and made the following submissions:

The applicant stated that they had applied to Bangalore DGFT for issue of EPCG License for import of Networked System Equipment with Accessories under EPCG Scheme as per Para 5.01 a(ii) of FTP 2015-20. However, RA, Bangalore requested clarification form EPCG Committee, DGFT Dew Delhi. EPCG Committee vide Meeting No.04 dated 29.08.2018 rejected their application stating cables are not permitted under EPCG Scheme. They have stated that the said items are not Cable, but are connectors, together forming the Networked System Equipment with accessories. Further, stated that the nature of these cables are not power cables but are radio frequency cables. The use of these cables is only to transmit signals and data between the other devices/sensors. These cables are connecting source between the listed items and are therefore an integral part of the said Networked System. By their nature cables also cannot be consumed in separation from the other components and they being hypothecate-able may satisfy the conditions of Capital Goods. Moreover, the said Networked System or the resulting Digital Product/Service shall not come into existence independently without the presence of the identified Capital Goods. For the purpose of deriving the Digital Product for export, watch of the identified Goods shall be permanently so installed that the basic functions of it are not altered and contributes to make the entire platform effective. They shall import the identified CGs for installation of the aforementioned Networked System at their own premises. Hence, requested to allow Import of Networked System Equipment with accessories under EPCG Scheme.

Decision: The Committee heard the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to defer the

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case and ask the firm to submit a detailed request along with any precedents for taking the final decision.

(Action: Applicant)

PH Case No. 09 M/s. Gujarat Infrapipes Pvt. Ltd., Vadodara
F. No. 01/60/162/834/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: Regularization of export (20 shipping bills) made between 22.08.2019 to 07.11.2019 (Before the endorsement of extension in EO Period in Authorization as per the decision of PRC M. No. 15/AM20 dated 13.08.2019) towards fulfillment of EO against 5 Advance Authorization No.(i) 3410040989 dated 26.02.2015, (ii) 3410042106 dated 26.04.2016, (iii) 3410042572 dated 03.10.2016, (iv) 3410042573 dated 03.10.2016 and (v) 3410042684 dated 24.11.2016.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2020, Shri Shantilal D. Mehta, Chairman appeared on behalf of the firm (through VC) and made the following submissions:

The applicant stated that as per the decision of PRC Meeting No.15/AM20 dated 13.08.2019, they have received endorsement of EOP extension from RA, Vadodara on 13.11.2019. In the mean time they have dispatched their consignment because of time bound order supply to Petroleum refinery & Propylene plant Nigeria. They had exported without endorsement under following 20 shipping bills against 5 authorisations. License number is mentioned in every shipping bill. The Authorisation-wise shipping bills are as below:

S.No.	AA No.& date	S/Bill & date
1	3410040989 dated 26.02.2015	7468632 dated 09.10.2019 7511768 dated 11.10.2019
2	3410042106 dated 26.04.2016	7769139 dated 22.10.2019
3	3410042572 dated 03.10.2016	8095538 dated 07.11.2019
4	3410042573 dated 03.10.2016	6427973 dated 22.08.2019 6442488 dated 23.08.2019 6556772 dated 28.08.2019 6574867 dated 29.08.2019 6836106 dated 10.09.2019
5	3410042684 dated 24.11.2016.	7299154 dated 30.09.2019 7415580 dated 05.10.2019 7415537 dated 05.10.2019 7479862 dated 10.10.2019 7468639 dated 09.10.2019 7465682 dated 09.10.2019 7689278 dated 18.10.2019 7809831 dated 23.10.2019 7809514 dated 23.10.2019 8095539 dated 07.11.2019 8101353 dated 07.11.2019

Hence, requested to regularize their exports (during the time period between PRC meeting and endorsement of the decision on AAs) without composition fee, because they have already paid at the time of extension.

Decision: The Committee heard the case on the basis of justification submitted by the applicant and discussed the matter at length. The Committee decided to count the export of above mentioned 20 shipping bills (made during the period between PRC decision and its endorsement on respective AAs) towards fulfillment of EO against 5 Advance Authorization No.(i) 3410040989 dated 26.02.2015, (ii) 3410042106 dated 26.04.2016, (iii) 3410042572 dated 03.10.2016, (iv) 3410042573 dated 03.10.2016 and (v) 3410042684 dated 24.11.2016 without any composition fee. The other terms and conditions towards fulfillment of EO shall remain same as per policy/HBP provisions. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA, Vadodara)

PH Case No. 10M/s Jabil Circuit India Pvt. Ltd., Mumbai
F. No. 01/60/162/446/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: Condonation of delay in submitting SHIS application for the export made during the period 2010-11.

The applicant had sought personal hearing in terms of Para 2.59 of FTP, 2015-2020, which was afforded on 02.07.2020, Shri Sunil Damania, Finance Controller and Shri Laxmikant Govind Bhagwat, Tax Manager appeared on behalf of the firm (through VC) and made the following submissions:

This is review case of PRC Meeting No.19/AM20 dated 24.09.2019 (Case No.18) wherein the Committee had rejected the case. The applicant stated that one of their sister concern company (i.e. JCTIL – Jabil Circuit Technologies India Pvt. Ltd.,) was merged in FY 2010-11 in Jabil Circuit India Private limited via court order dated 22.10.2010 and the complete take over was completed by August 2011. During the existence of their sister concern company, they were keeping the import and export documents in their city office since Jabil Circuit India Pvt. Ltd., was situated 60-70 kms away from Pune City for the purpose of ease of documents handling and information required by Govt officers / Auditors. Post completion of merger and during shifting to new premises, they had lost / misplaced many documents due to bulk transfer of goods and documents. They were unable to submit SHIS application under the prescribed time in the FTP due to loss of export documents. For loss of document, an FIR was also lodged with the police. The entire application hinged on CA certified export statement as per the prescribed format and CA is bound to check all the export documents / Shipping bill copies / AWB / Bill of lading etc. before certifying the export. They had an option (been advised by professional consultants) of submitting an incomplete application and provide the statement later upon deficiency letter which is a common practice, and yet successfully claimed SHIS. In as much as their application in spite being incomplete, would be treated as one submitted in time. But their organization does not believe in such practices and so they did not consider such advice. The process of reconstruction of document /

information took a prolonged period of time, delaying their application beyond 12 months. They had 3000 plus shipping bills and had exported through three different ports; JNPT, Mumbai air cargo and ICD Talegaon. For each port they had to deal with a different Customs, CHA and a different Freight Forwarder / different Government Agencies. Finally after reconstructing all documents, they could get the CAC issued and file the application, though late. By not submitting an incomplete application, their company maintained business ethics and went through intolerable levies of hardship, and also the rejection has caused adverse effect on their trade; as the reward under the scheme have already been accounted towards pricing and the benefit has been passed on to their customers. They are ready to pay on levy a suitable cut, in addition to the rate provided in the policy, as per a rate deemed fit by it. Hence, requested to allow claiming SHIS benefit. It was also explained that they are into electronics manufacturing and have an annual turnover of around Rs 1500 Cr.

Decision: The Committee heard the case on the basis of justification (merger of companies, shut down of offices, Loss of documents and consequent FIR with police authorities, reconstruction of documents from 3 ports) submitted by the applicant and discussed the matter at length. The Committee decided to allow SHIS benefit for the export made by the firm during the period 2010-11 with 10% late cut (maximum cut) on the entitlement. The firm shall approach RA concerned within 30 days from the date of uploading of the minutes of meeting.

(Action: Applicant/RA, Mumbai)

Case No. 11M/s. KJV Alloy Conductors Pvt. Ltd., Nagpur
F. No. 01/60/162/21/AM21/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: To allow MEIS benefit against Shipping Bill No.00115612 dated 17.02.2017.

The applicant stated that by mistake they had applied MEIS application for Shipping Bills No.0115612 dated 17.02.2017 for Rs.16,129/- (Port Code INSNLB) in one application instead of applying separately (EDI and Non-EDI S/bills) . They have received License No.5019002594 dated 14.10.2019, but due to merge port license, this license was not shown in Custom System and not get registered in Custom. Therefore they have cancelled this license from DGFT, and got re-activated all relevant shipping bills in DGFT site. But meanwhile this shipping bill crossed the due date of on-line application. Hence, requested to allow MEIS benefit against the said shipping bill.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. The Committee decided to allow MEIS benefit against Shipping Bill No.00115612 dated 17.02.2017. Late cut, if any, on the entitlement will be decided taking date of submission of original application as the date of application. The firm shall approach RA concerned within 90 days of the uploading of minutes of meeting.

(Action: Applicant/RA, Nagpur/EDI-Division)

Case No. 12 M/s. KJV Alloy Conductors Pvt. Ltd., Nagpur
F. No. 01/60/162/007/AM21/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: To allow MEIS benefit against 2 Shipping Bill No.1591028 dated 13.10.2016 and 2030460 dated 03.11.2016.

The applicant stated that by mistake they had applied MEIS application for 2 Shipping Bills No.1591028 dated 13.10.2016 and 2030460 dated 03.11.2016 (Port Code INNGP6 and INNSA1) in one application instead of applying separately (EDI/Non EDI S/bills). They have received License No.5019002594 dated 14.10.2019, but due to merge port license, this license was not shown in Custom System and not get registered in Custom. Therefore they have cancelled this license from DGFT, and got re-activated all relevant shipping bills in DGFT site. But meanwhile these shipping bills crossed the due date of on-line application. Hence, requested to allow MEIS benefit against the said 2 shipping bills.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. The Committee decided to allow MEIS benefit against Shipping Bill No.1591028 dated 13.10.2016 and 2030460 dated 03.11.2016.Late cut, if any, on the entitlement will be decided taking date of submission of original application as the date of application. The firm shall approach RA concerned within 90 days of the uploading of minutes of meeting.

(Action: Applicant/RA, Napur/EDI-Division)

Case No. 13 M/s. Dorf Ketal Chemicals India Pvt. Ltd, Mumbai
F. No. 01/60/162/12/AM21/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: Revalidation of Advance Authorization No.0310817586 dated 07.12.2017 only for clearance purpose.

The applicant stated that they have completed 100% export obligation under this license. One consignment of import item Sl. No.01 namely MDA-4,4-Methylenedianiline / MDA – quantity 56 MT is lying at Customs Bonded warehouse since 6th December, 2019 due to space constraint at their plant. They got the 2nd revalidation to clear this consignment which also expired on 6th December 2019 itself. As per policy,if the license is valid at the time of effecting the shipment from loading port i.e. B/L date is 18.11.2019 which is prior to expiry as well as the vessel is also reached destination port i.e. NhavaSheva before the expiry of license i.e. 04.12.2019. Customs should allow clearing the consignment even after expiry of license at the time arrival of consignment. Now they would like to clear the consignment from bond but ex-bond bill of entry cannot be generated due to expiry of advance authorization. Hence requested to grant revalidation for short period, only to complete the Customs formalities failing which they will lose the duty benefit.

Decision: The Committee having examined the statement made by the applicant in its application and noted that there is merit in the case as import consignment has already arrived in the country. Accordingly, the Committee decided to allow revalidation of Advance Authorization No.0310817586 dated 07.12.2017 for a period of one month from the date of endorsement only for clearance of last import consignment of 56 MT which is lying at customs Bonded warehouse. The firm shall approach RA concerned within 30 days of the uploading of minutes of meeting.

(Action: Applicant/RA, Mumbai)

Case No. 14 M/s. Stylam Industries Limited, Chandigarh
F. No. 01/60/162/11/AM21/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: To accept SBI's letter as proof of realization of exports proceeds in foreign exchange in place of BRC towards fulfillment of EO of Advance Authorization No.2210015691 dated 27.04.2017.

The applicant stated that the subject authorization was issued under Chapter 4 for duty free import of input. They had fulfilled the EO within validity period and submitted all original documents against the physical export done to RA, Ludhiana. However, RA has raised the objection and asked to submit some more documents. Further RA has issued to demand notes dated 19.12.2019 and later on put their name under DEL on 19.01.2020. Further, stated that the consignments against S/bills were exported to Syria. However, office of Foreign Assets Control (OFAC) of US Department enforces economic and trade sanctions based on US foreign policy and national security goals against targeted foreign countries. The list of FOAC countries include Syria where similar restriction is imposed by US. The banks having presence in US, fearing risk to their business in the wake of issuance of BRCs where goods are exported to countries facing sanctions of OFAC and decline for issuance of BRC. SBI where payment was received declared for issuance of BRC on similar ground and provided a letter No.CB/CHA/IB/1216 dated 24.01.2020, as a proof that the payment against export made to Syria has actually been realized. SBI (BANK) has issued letter as a proof of realization of export proceeds against 2 Shipping Bill No.8761385 dated 19.09.2017 and 9101992 dated 05.10.2017 in lieu of BRC as shipment made to SYRIA. This authorization is clubbed with AA No.2210015663 under para 4.49 of HBP.

Decision: The Committee went through the justification submitted by the applicant and discussed the matter at length. The Committee decided to accept letter No. CB/CHA/IB/1216 dated 24.01.2020 issued by State Bank of India as a proof of realization of export proceeds against 2 Shipping Bills No.8761385 dated 19.09.2017 and 9101992 dated 05.10.2017 in lieu of BRC towards fulfillment of Export Obligation of Advance Authorization No.2210015691 dated 27.04.2017. The firm shall approach concerned RA within 30 days of the uploading of minutes of meeting.

(Action: Applicant/RA, Ludhiana)

Case No. 15 M/s. Heemankshi Bakers Private Limited, Hyderabad
F. No. 01/60/162/805/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: To allow DFIA benefit against the export made beyond 12 months from the date of online submission of DFIA Application No.09/73/76/00035/AM17 dated 04.11.2016.

The applicant stated that they had applied for online DFIA application against DFIA File No.09/73/076/00035/AM17 dated 04.11.2016, and started their exports from 24.02.2017. They have fulfilled 27% in terms of value and 23% in terms of quantity within twelve months from the date of online submission of DFIA application. Further they had exported the balance both in terms of quantity and value by exporting upto 28.11.2018 against the said file number in all the shipping bills. Hence, requested to issue DFIA by accepting and considering the goods exported under the DFIA.

__Decision:__ The Committee having examined the statement made by the applicant in its application decided to defer the case to seek a detailed report, including quantity of imports/exports applied in the original DFIA application and whether DFIA has been issued or not etc. from RA, Hyderabad before taking the final decision.

(Action: Applicant/RA, Hyderabad)

Case No. 16 M/s. UNI VTL Precision Pvt. Ltd., Dharwad
F. No. 01/60/162/926/AM19/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: Clubbing of Advance Authorization and fixation of correct Export Obligation against Advance Authorization No.0710107314 dated 31.12.2014 and 0710107315 dated 31.12.2014.

The applicant stated that they had applied obtained 2 Advance AuthorisationNo.0710107314 dated 31.12.2014 for import of raw material 413001M, 413002M and 0710107315 dated 31.12.2014 for import of F588222 SYRZ INTERMEDIATE SYNCHRONIZER RING respectively. For the above mentioned Import Item of Export Product is RING ASSY SYNC PART NO F601 – 1726Y, which is assembly of 413001M, 413002M and F588222 SYRZ INTERMEDIATE SYNCHRONIZER RING i.e. to manufacture one export product RING ASSY SYNC PART NO F601 – 1726Y which means 3 number of import against 1 number of export. While applying for subject advance authorization they had wrongly mentioned 1 number of imports against 1 number of exports which caused excess fixation of export obligation. Also as the 413001M, 413002M is imported under one advance authorization and F588222 SYRZ INTERMEDIATE SYNCHRONIZER RING under different advance authorization as the export product is assembly of above mentioned 3 products they need to club the above authorisations for closure. It has caused problem in both the authorisations, because of higher export obligation given for each of the license for each of the part which is practically not possible to achieve. Considering the above genuineness, it is requested to grant permission to club and re-fix the EO.

__Decision:__ The Committee went through the justification submitted by the applicant and discussed the matter at length. It noted that both authorizations are not being clubbed because import products are different in both the authorizations. The

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Committee also decided that it is not a case for Policy relaxation and decided to advise firm to approach the concerned Norms Committee (NC) in this matter.

(Action: Applicant/NC-1)

Case No. 17 M/s. Zon Groves and Farms, Telangana
F. No. 01/60/162/13/AM21/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: Second Revalidation of Import Authorization No.0950000803 dated 28.05.2018.

The applicant stated that they have obtained the above authorization for import of the 90 animals (ALLPACA/LLAMA and WALLABIES as per the approval). As they imported 60 animals out of 90 animals during the month of March 2020 and the balance of 30 animals are in the authorization to import. Since the health protocol as per the Health Ministry is for 2 months quarantine for such animals. The protocol has been completed at the port of origin but due to the total lock-down in India and due to (COVID-19) the animals could not be imported within the extended validity due to the suspension of all international flights operation, where as they have to now re-quarantine all the balance animal for the import as per the health protocol and for that they need at least one more extension (for 06 months) to import the balance animals. Hence, requested for revalidation since they have all in house facilities at their farm for quarantine as per the approval from ministry.

Decision: The Committee examined the case in detail and in view of justification provided by the firm it decided to accede to the request and allowed revalidation of Import Authorisation No.0950000803 dated 28.05.2018 for a further period of six months from the date of endorsement. The firm shall approach RA concerned within 30 days of the uploading of minutes of meeting.

(Action: Applicant/RA, Hyderabad)

Case No. 18 M/s. Shree Selene Business Private Limited, Maharashtra
F. No. 01/60/162/849/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: To allow MEIS benefit against Shipping Bill No.3344224 dated 09.01.2017.

The applicant stated that they had made the MEIS application on the DGFT portal for the above mentioned shipping bill vide MEIS reference no. 31/15/019/28900/0656/6418 on 06.01.2020. But while submitting online on the same day, they received error stating as IEC not valid. They went through their online IEC, they noticed that their IEC status was indicating as SUSPENDED due to unknown reason without their mistake and due to this error they were unable to submit the application. Same day they contacted their RA, Pune and informed / explained their problem and the error received. The procedure of removing status from SUSPENDED to valid IEC took 2-3 days and after validation of IEC the time period was expired and their application was rejected online stating to remove the above shipping bill.

Decision: The Committee went through the submission made by the applicant and discussed the matter at length. The Committee decided to allow MEIS benefit against Shipping Bill No.3344224 dated 09.01.2017 (applied under reference No. 31/15/019/28900/0656/6418 on 06.01.2020) with 10% late cut as applicable. The firm shall approach RA concerned within 90 days of the uploading of minutes of meeting.

(Action: Applicant/RA, Pune/EDI-Division)

Case No. 19 M/s. Emcure Pharmaceuticals Limited, Pune
F. No. 01/60/162/895/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: Extension of EOP against Advance Authorization No.3110067194 dated 10.10.2018.

The applicant stated that they have fulfilled 68% export obligation within 12 months and partial export obligation of 31% pending. Holding exports order for execution in 2 months time. Due to volatile market condition the export orders were not released. Since they purchased the imported duty free raw material from SEZ unit instead of direct import they have considered the validity of period of the license as 12 months. They have pursued and received fresh orders which will be executed immediately which they will fulfill 100% EO. Hence, requested to for 6 months EOP.

Decision: The Committee after discussing the matter on the basis of justification submitted by the application, decided to defer the case and seek a detailed report from RA, Pune to take final decision. It also decided to ask the firm as to why they did not make any application for EO extension to RA.

(Action: Applicant/RA, Pune)

Case No. 20 M/s. Kemwell Biopharma Pvt. Ltd., Karnataka
F. No. 01/60/162/759/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: To count the export of 5 EOU shipping bills and 2 Drawback Shipping bills under the Advance Authorization No.0710109957 dated 15.06.2016 for regularization and discharge of export obligation.

This is review case of the PRC Meeting No.32/AM20 dated 25.02.2020 (Case No.2). The applicant stated that they are to produce anti TB formulation Sirturo tablets from Imported BEDAQUILINE FUMARATE API (Free of Cost) supplied by Janseen Pharmaceutical Belgium for Manufacture and export tablets. They have imported Raw material Bedaquiline Fumerate API vide Ex bond bill of entry No.160/2016 dated 18.07.2016 (Import item Sl.No.01 as per advance license). They manufactured and exported tablets vide 2 Shipping Bill No.9594432 dated 22.08.2016 and

9418750 dated 12.08.2016. However, in the case of Shipping Bill No.No.9594432 dated 22.08.2016 they filed inadvertently the Drawback shipping bill instead of advance license scheme shipping bill which is purely clerical mistake by them. In the Shipping Bill No.9418750 dated 12.08.2016 they converted their unit from EOU to DTA with effect from 01.08.2016. They have moved the 1st consignment under Debonding advance license and while filing shipping bill, advance license not reflected in ICEGATE Server. Due to urgency they have moved the consignment and they have maintained the advance license number in remarks column of shipping bill and export invoice. They approached to Customs Authorities for conversion of shipping bill from DBK shipping bill to advance license shipping bill. However, their request was not considered due not submitted within 3 months from the date of the let export order (LEO). They have used import raw material 92.12 Kgs for manufacture of Sirturo tablets 100 MG. They undertake that they have not considered the above shipping bills for any other advance license and will only use for EODC of above authorisation.

Decision: The Committee reviewed the case on the justification submitted by the applicant and discussed the matter at length. The Committee noted that the applicant has not submitted any cogent reason/ justification in support of their claim. Accordingly, the Committee decided to maintain the earlier decision of PRC Meeting No.32/AM20 dated 25.02.2020 (Case No.2).

(Action: Applicant)

Case No. 21 M/s. Kemwell Biopharma Pvt. Ltd., Karnataka
F. No. 01/60/162/758/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: To count the export of one Drawback Shipping Bill No.2203380 dated 14.11.2016 under the Advance Authorization No.0710110353 dt.01.09.2016 for regularization and discharge of export obligation.

This is review case of the PRC Meeting No.32/AM20 dated 25.02.2020 (Case No.1). The applicant stated that they are to produce anti TB formulation Sirturo tablets from Imported BEDAQUILINE FUMARATE API (Free of Cost) supplied by Janseen Pharmaceutical Belgium for Manufacture and export tablets. They have imported Raw material Bedaquiline Fumerate API vide Ex bond bill of entry No.6756113 dated 17.09.2016. They manufactured and exported to JSC Pharm standard Russia vide export invoice No.16140307 dated 09.11.2016 and Shipping Bill No.2203380 dated 14.11.2016. However, they filed inadvertently the Drawback shipping bill instead of advance license scheme shipping bill which is purely clerical mistake by them. They approached to Customs Authorities for conversion of shipping bill from DBK shipping bill to advance license shipping bill. However, their request was not considered due not submitted within 3 months from the date of the let export order (LEO). They have used import raw material 27.2 Kgs for manufacture of Sirturo tablets 100 MG. They undertake that they have not considered the above shipping bill for any other advance license and will only use for EODC of above authorisation.

Decision: The Committee reviewed the case on the justification submitted by the applicant and discussed the meeting at length. The Committee noted that the applicant has not submitted any cogent reason/ justification in support of their claim. Accordingly, the Committee decided to maintain the earlier decision of PRC Meeting No.32/AM20 dated 25.02.2020 (Case No.1).

Case No. 22 M/s. Tafe Motors and Tractors Limited, MP
F. No. 01/60/162/597/AM20/PRC
PRC Meeting No.04/AM21 dated 02.07.2020

Subject: To allow MEIS benefit manually against 9 shipping bills.

This is regarding revision of PRC decision taken in its Meeting No.24/AM20 dated 17.12.2019 (under case No.05), wherein number of following 09 shipping bills have wrongly been mentioned in the decision. The 09 Shipping Bills are; No.(i)3083438 dated 27.12.2016, (ii)3184005 dated 31.12.2016, (iii)3051413 dated 26.12.2016, (iv)3051433 dated 26.12.2016, (v)3051428 dated 26.12.2016, (vi)3057986 dated 26.12.2016, (vii)3057132 dated 26.12.2016, (viii)3056849 dated 26.12.2016, and (ix)3056722 dated 26.12.2016.

Decision: The Committee decided to replace the above 09 Shipping bills with the following correct 09 Shipping Bills No.(i) 2889634 dated 17.12.2016, (ii) 2889802 dated 17.12.2016, (iii) 2889802 dated 17.12.2016, (iv) 2890064 dated 17.12.2016, (v) 2890179 dated 17.12.2016, (vi) 2967857 dated 21.12.2016, (vii) 2967842 dated 21.12.2016, (viii) 3087638 dated 27.12.2016 and (ix) 3087649 dated 27.12.2016. The other terms and conditions will remain unchanged as per decision of PRC Meeting No.24/AM20 dated 17.12.2019 (case No.05).

(Action: Applicant/RA, Bhopal/EDI)

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