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Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Udyog Bhawan  
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**Notification No. 28/2015-2020**

**New Delhi, Dated 23 September 2021**

**Subject: Extension in the Export Obligation period of specified Advance & EPCG Authorisations till 31.12.2021 reg.**

S.O(E): In exercise of powers conferred by Section 5 of FT(D&R) Act, 1992, read with Paragraph 1.02 of the Foreign Trade Policy, 2015-20, as amended from time to time, the Central Government hereby makes following amendments in the Hand Book of the procedure 2015-20.

2. The following sub-para is added after Subpara 4.42(i) of HBP :

“4.42 (j):

- a. For Advance Authorisations, where original or extended Export Obligation (EO) period is expiring during the period between 01.08.2020 and 31.07.2021, the Export Obligation period would be extended till 31.12.2021 without any composition fees. However this extension is subject to 5% additional export obligation in value terms (in free Foreign Exchange) on the balance Export Obligation on the date of expiry of the original/extended export obligation period.
- b. The option to avail EO extensions with payment of composition fees under this para (4.42 (d),(e),(f)) would remain available for these authorizations as per eligibility.
- c. In cases where Advance Authorisation Holder has already obtained EO extension upon the payment of composition fee, the refund of the composition fee will not be permitted.

3. The following Sub para is added after Subpara para 5.17 (e) of HBP :

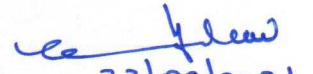
“5.17 (f):

- a. For EPCG Authorisations, where original or extended Export Obligation (EO) period is expiring during the period between 01.08.2020 and 31.07.2021, the Export Obligation period would be extended till 31.12.2021 without any composition Fees. However this extension is subject to 5% additional export obligation in value terms (in free Foreign Exchange ) on the balance Export Obligation on the date of expiry of the original/extended export obligation period.

- b. The option to avail EO extensions with payment of composition fees under this para (5.17(c)) would remain available for these authorisations as per eligibility.
- c. In cases where EPCG Authorisation Holder has already obtained EO extension upon the payment of composition fee, the refund of the composition fee will not be permitted.

4. Customs authorities shall allow export accordingly and EO fulfillment details as per above provisions will be checked/verified by the RA at the time of EODC/Closure/Regularisation. Authorisation Holders need not approach RA or make any application to avail this benefit.

**Effect of the Notification:** Another option to avail extension in Export Obligation period till 31.12.2021 in case of specified Advance Authorisations and EPCG Authorisations is provided without any composition fees subject to 5% additional export obligation on balance exports to be fulfilled..This is in addition to EO extensions facility (upon payment of the composition fees ) already provided in FTP/HBP.

  
23/09/2021  
(Amit Yadav)

Director General of Foreign Trade,  
Ex-officio Secretary, Government of India  
dgft@nic.in

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