

K-22019/1/2025-SEZ
Ministry of Commerce & Industry
Department of Commerce
EOU Section

Vanijya Bhawan, New Delhi

Dated: 24th Feb'2025

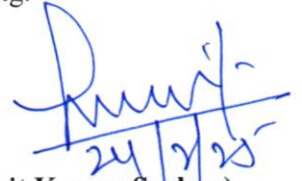
MEETING NOTICE

Subject: 2nd Meeting (2025 series) of Board of Approval (BOA) for EOUs-reg.

The undersigned is directed to enclose herewith the **Agenda for the 2nd Meeting (2025 series) of the BOA for EOU scheme** to be held on **07.03.2025 at Kandla, Gujarat** under the chairmanship of Commerce Secretary, D/o Commerce in hybrid mode, for information and necessary action.

2. Weblink for the said meeting will be shared by this department shortly.
3. All the addresses are requested to kindly make it convenient to attend the meeting.

Encl: As above.



(Sumit Kumar Sachan)

Under Secretary to the Govt. of India

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1. DG, DGFT
2. The Joint Secretary, DPIIT
3. CBIC [Member (Customs)], M/o Finance
4. CBDT [Member (Income Tax)], M/o Finance
5. The Joint Secretary, M/o Environment & Forest
6. The Joint Secretary, M/o Science & Technology
7. M/o Micro, Small and Medium Enterprises
8. All DCs.

Copy to: PSO to CS/PPS to AS(LSS)/PS to JS(VA)/PS to DIR(GP).

Agenda for the 2nd meeting of the Board of Approval (BOA) for EOUs (2025 SERIES) to be held on 7th March, 2025.

Agenda Item No. 2.1(25)

Ratification of the Minutes of the 1st meeting of the Board of Approval (BOA) for EOUs (2025 series) held on 24th January, 2025.

Agenda Item No. 2.2(25)

Conversion of existing DTA into EOU unit [01 proposal – 2.2.1(25)]

Rule Position: Para 6.18 (c) of FTP 2023 stipulates that “Applications for conversion into an EOU unit from existing DTA units, having an investment of Rs. 50 crores and above in plant and machinery or exporting Rs. 50 crores and above annually, shall be placed before BOA for a decision.”

2.2.1(25) Proposal for conversion of existing DTA into EOU unit – M/s Orch Laboratories India Private Limited.

Jurisdictional SEZ - VSEZ

M/s Orch Laboratories India Private Limited is a DTA unit located at Unit-III, Plot No. 51A to J & 56F, IDA Kondapally, Ibrahimpatnam, NTR District-521228 Andhra Pradesh. The unit has applied for conversion of their existing DTA unit into 100% EOU for manufacture of

- 1) ‘L-Menthyl Glyoxylate Hydrate (MGH) (Annual capacity: 68 MT per month)
- 2) 5-(4-Amino-2-OXO-Pyrimidinyl)-Oxathiolane-2-Carboxylic Acid-Isopropyl-Methyl-Cyclohexyl Ester (CHE), (Annual Capacity: 75MT per month)
- 3) 2R-5R)-5-Hydroxy-(1,3)-Oxathiolane-2-Carboxylic Acid, 25-Isopropyl-5R-Methyl-1R-Cyclohexyl Ester (ECE ROW) (Annual Capacity: 80MT per month)

Export performance for the last 3 years (Rs. In Crore)

Year	Deemed Export	Physical Export	Total Export
2021-22	150.74	32.03	182.77
2022-23	115.90	7.38	123.28
2023-24	122.86	32.13	154.99
Total	389.50	71.54	461.04

FOB value of export for the next five years (in crores)

Particulars	Export Value
1 st Year	139.57
2 nd Year	209.67
3 rd Year	182.78
4 th Year	123.28
5 th Year	154.99

Total	810.29
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Investment (Rs. In crores)

Particulars	Existing	Proposed in addition to existing
Land	6.96	0
Building	13.10	0
Plant & Machinery	17.63	50.00
Total	37.66	50.00

Proposed NFE (Rs. In Crores)

Exports	810.29
Imports	245.54
NFE	565.05

Employment

	Existing-128		Proposed in addition to existing -0	
Supervisory	Men-29	Women-6	Men-0	Women-0
Non-Supervisory	Men-93	Women-0	Men-0	Women-0

Indigenous goods requirements for 5 years period is Rs. 479 Crores.

Total imports of raw materials and components for the next 5 years is Rs. 245.24 Crores.

The unit has 15 nos. of Advance Authorizations pending for issuance of Export obligation discharge certificate. In respect of AA, the unit is required to adhere to the procedure as enumerated in Appendix 6M of FTP 2023. The unit, after issuance of LoP by O/o DC, VSEZ on approval from BOA, will approach the Jurisdictional Customs Authorities and the Jurisdictional DGFT authorities to fulfill the procedure in respect of the pending AA in terms of Appendix 6 M of the FTP.

Since the total existing export (deemed export and physical export combined) is more than 50 crores and above annually, the proposal was forwarded by O/o DC, VSEZ to be placed before BOA for consideration. However, in this regard, clarification was sought from DC, VSEZ and DGFT whether "Deemed Export" can be taken into consideration for determining the threshold limit given at para 6.18(c) of FTP 2023. O/o VSEZ vide letter dated 06.11.2024 stated that they

are of the view that deemed exports may become part of the exports to determine the threshold limit as there is no mention of only the exports that are going out of India are to be taken into consideration for the purpose. DGFT vide their email dated 23.01.2025 has intimated that **“in this regard, it is clarified that both physical as well deemed exports shall be taken into account for overall export turnover of a unit.”**

DC's Recommendation: DC-VSEZ has recommended the proposal of the unit.

Agenda Item No. 2.3(25)

Extension of validity of LOP of an EOU [02 proposals – 2.3.1(25) & 2.3.2(25)]

Rule Position: Para 6.01(c) of HBP 2023 stipulated that, on approval, a Letter of Permission (LoP) shall be issued by DC/ designated officer to EOU. LoP shall have an initial validity of 2 years to enable the Unit to construct the plant & install the machinery and by this time the unit should have commenced production. In case the unit is not able to commence production in the initial validity period of 2 years, an extension of one year may be given by the DC for valid reasons to be recorded in writing. Subsequent extension of one year may be given by the Unit Approval Committee subject to condition that two thirds of activities including construction, relating to the setting up of the Unit are completed and a Chartered Engineer's certificate to this effect is submitted by the Unit. Further extension, if necessary, will be granted by the Board of Approval. Once unit commences production, LoP issued shall be valid for a period of 5 years for its activities.

2.3.1(25) Proposal for renewal extension of validity of LoP of an EOU (Plastic recycling unit) – M/s Aasu Plastics Pvt. Ltd. in light of Hon'ble High Court of Gujarat Order.

Jurisdictional SEZ - KASEZ

Brief of the case:

M/s Aasu Plastics Pvt. Ltd. is a plastic recycling EOU under jurisdiction of DC, KASEZ. The subject unit was issued LoP dated 24.10.1996 for manufacture of Plastic Granules of Plastics, Recycled Granules of Plastics Polypropylene, Polyethylene LDPE/LLDP/HD/HM etc.

Policy for plastic recycling units in SEZs & EOUs was formulated in consultation with all concerned stakeholders and issued on **27.05.2021**. **The policy stipulates that extension/renewal of LOA of existing units would be considered by the BoA for a period of 18 months as per notification dated 27.01.2021 issued by MoEF&CC as well as the conditions as laid down by the MoEF&CC.**

Later, in connection to various representations for extending the validity of LoA granted to plastic recycling units in SEZs and EOUs for a term of 5 years in place of 18 months and subsequent stakeholders' consultations, DoC vide circular dated 05.05.2022 revised the policy dated 27.05.2021 to the effect that the LoA of the Plastic Recycling units in SEZs and EoUs may be extended for 5 years by the Board of Approval subject to fulfilment of other conditions/norms. Other conditions of the policy guidelines dated 27.05.2021 in respect of plastic recycling units will remain unchanged.

Policy Condition: In terms of policy for plastic recycling units in EOUs dated 27.05.2021, besides the NFE obligation, the units shall be required to comply with to the extent-

- a. 35% of the exports in terms of annual turnover and

- b. 50% in terms of tonnage.

Further, the units shall be allowed to make clearance in DTA, other SEZ units as well as EOUs as long as they fulfill the NFE and other conditions. Clearance to other SEZ units/EOUs will not be counter towards mandatory physical export obligations.

In view of the above, the validity LoP of the said unit was extended till 26.07.2022 vide DC, KASEZ letter dated 01.07.2021 as decided during the 3rd BOA Meeting (2021 Series) held on 28.05.2021 and for a further period of one month up to 26.08.2022 during the 3rd BOA Meeting (2022 Series) held on 26.05.2022.

However, during the 5th Meeting (2022 series) of BOA held on 29.10.2022, the BOA extended the validity of LoA on temporary basis of only those plastic recycling EOU units which fulfill the following conditions:

- **Units should have been functional and carried out at least some production during the stipulated period of 18 months (i.e. 27th Jan, 2021 to 26th July, 2022)**
- **Units should have made at least some exports during the stipulated period of 18 months (i.e. 27th Jan, 2021 to 26th July, 2022)**
- Units shall undertake not to carry out any DTA sales till they fulfil the shortfall of NFE and export obligations for the period upto their period of expiry of validity i.e. 26th August 2022. On fulfillment of shortfall in NFE and other export obligations as stipulated above which shall be confirmed by the jurisdictional DC, and the DC may allow DTA sale to units subject to fulfilling of Policy dated 27.05.2021.
- The extension would be granted for a further period upto five years from 27th August, 2022 onwards to align the validity with other units. Such extension shall be on temporary basis only, which will be reviewed by DC from time to time.

As per the details submitted by KASEZ vide letter dated 12.12.2022, it appeared that the unit was operational during stipulated period of 18 months (i.e. 27th January, 2021 to 26th July, 2022) and the unit had also imported some raw material for their operation. Further, the unit had completed the entire manufacturing and packing of export by July' 2022 and finally exported the consignment on 15.10.2022. It appeared that the unit was engaged in manufacturing during the said stipulated period and that the unit has fulfilled the 1st condition i.e. ***"Units should have been functional and carried out at least some production during the stipulated period of 18 months (i.e. 27th Jan, 2021 to 26th July, 2022)"***. With regards to 2nd condition i.e. ***"Units should have made at least some exports during the stipulated period of 18 months (i.e. 27th Jan, 2021 to 26th July, 2022)"***, it was mentioned that the unit had made some export after the stipulated period i.e. in October' 2022. Since the unit had not made any export during the stipulated period of 18 months, the 2nd condition was not fulfilled. In this regard, comments were sought from DGFT. DGFT had informed that for benefit under FTP, Let Export Order (LEO) date shall be the date of reckoning of export in terms of para 9.12(D) of HBP 2015-20. As per the shipping bill provided by the unit, LEO date is 22.10.2022 which is not covered in the stipulated time period (i.e. 27.01.2021 to 26.07.2022). Vide DoC letter dated 18.01.2023 the same was communicated to DC, KASEZ along with the intimation that the export made by the unit may not be considered for extension of their LoA, as per decision of BoA.

Since the subject unit did not fulfil the above specified conditions, vide letter dated 23.01.2023, O/o KASEZ **cancelled the LOP of the unit w.e.f. 27.08.2022.**

Being aggrieved with the above decision, the unit filed the SCA No. 7999/2023 before the Hon'ble High Court of Gujarat for stay and suspension of cancellation of LoP granted to the unit and for renewal of LoP.

In regard to CA No. 1/2024 in R/SCA No. 7999/2023 filed by M/s Aasu Plastics Pvt. Ltd. an Oral Order dated 06.01.2025 has been issued by the Hon'ble High Court of Gujarat wherein the Hon'ble court has directed the petitioner M/s Aasu Plastics Pvt. Ltd. to make a fresh representation to the BOA through the O/o DC, KASEZ. Further the court has also directed O/o DC, KASEZ to process the representation and place it before the BOA for expeditious consideration. It has also been directed by the Hon'ble High Court that before preparing a report and forwarding the same for re-consideration to the BOA, a personal hearing in the matter may be granted to the petitioner. The next date of hearing is on 10.03.2025.

Accordingly, a personal hearing was conducted before the DC, KASEZ on 06.02.2025 wherein Shri Anil Kumar Kaushik, authorized representative of the unit attended the PH. The unit also made written submissions dated 11.01.2025 and 06.02.2025.

The unit has stated the following:

The unit has informed that they had completed the entire manufacturing and packaging of export goods by July, 2022. The order for containers was duly placed in the first week of August, 2022. However, due to shortage and non-availability of empty containers due to COVID pandemic, the unit could not make export within the stipulated time period of 18 months i.e. 27th January, 2021 to 26th July, 2022. However, the unit made the export on 13.10.2022 on the availability of containers and hence the export was delayed by a period of 2 months due to force majeure and the unit further requested to grant it one time relaxation for this delay.

The unit has informed that their LOP was extended on 22.01.2021 for a period of 6 months (01.01.2021 to 30.06.2021) wherein NFE/Export Obligations were to be calculated for the 5 years block period as provisions provided in FTP and HBP. They further stated that no time specific condition was imposed on until 30.06.2021.

The unit has further informed that their LoP was extended further on 01.07.2021, for the period of about 13 months (01.07.2021 to 26.07.2022) wherein retrospective conditions were imposed for the period of 18 months i.e. 27.01.2021 to 26.07.2022 to fulfil the fresh additional condition of 50% export in terms of tonnage. They informed that they got a period of only 13 months to comply with the conditions and that due to COVID-19 Pandemic, the supply chain was affected due to shortage of empty containers worldwide. They further informed that they made their export in the month of October-2022 and that the retrospective conditions were imposed without any prior information otherwise they could export some quantity by AIR to comply with, as their Export Goods were lying ready from July 2022.

The unit has also quoted various public notices issued by the DGFT and CBIC, wherein relaxation have been given to trade in wake of outbreak of COVID-19 pandemic.

The unit has stated that as per SEZ Act, the SEZ units have right to appeal against the order of BOA, however there is no provision in FTP, for EOU units, to appeal against the order of BOA if the applicant is aggrieved from BOA decisions. Hence the unit was bound to file SCA against the BOA order.

In view of the above, the unit has specifically requested the BOA to:

Grant them one-time relaxation for the delay in export of goods which was made on 22.10.2022 instead in the stipulated time period of 18 months i.e. from 27.01.2021 to 26.07.2022 owing to the worldwide shortage of empty containers during the Covid-19 pandemic, although the manufacturing of the goods to be exported, was completed by their unit in the month of July 2022 itself.

To reconsider their decision dated 29.10.2022 and grant normal extension of LoA for the next five years under FTP.

They have also requested to grant them a chance of appeal, the BOA does not re-consider the issue in their favour.

The proposal of the unit as forwarded by DC, KASEZ is as below:

The unit vide their letter dated 15.11.2022 stated that during the period of 18 months (i.e. 27th January, 2021 to 26th July, 2022) their unit was operational and they imported the following raw material in April and May, 2022:

Period	Import	Quantity	Value (in Lakhs)
April, 2022	Plastic waste	16.085 MT	8.49
May, 2022	Plastic Waste	31.779	15.93
Total		47.864 MT	24.42

NFE Obligation:

(in lakhs)

Year	Export	Forex Outgo	NFE earning
2017-18	21.35	00.00	21.35
2018-19	45.21	00.00	45.21
2019-20	00.00	25.46	-25.46
2020-21	48.28	20.28	28.00

2021-22	08.08	00.00	08.08
Total	122.92	45.74	77.18

Physical Export Obligations:

Total Physical export of Turnover (in Value Terms)			
Period: 27.01.2021 to 26.08.2022 (in value term)	Total Turnover (in lakhs)	Physical Exports (in lakhs)	% of Physical export to Total turnover
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Total Physical export of Turnover (in Quantity Terms)			
Period: 27.01.2021 to 26.08.2022 (in quantity term)	Total Turnover (in MT)	Physical Exports (in MT)	% of Physical export to Total turnover
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The unit had submitted a copy of Bill of Entry dated 07.05.2022 and also a copy of Shipping Bill No. 4852513 dated 15.10.2022 vide which it was confirmed that the unit had exported the goods for Rs. 21.68 lakhs on 22.10.2022.

Performance of the unit during the period 01.04.2017 to 15.06.2022:

Total Physical export of Turnover			
Period: 01.04.2017 to 31.12.2019 (in value term)	Total Turnover (in lakhs)	Physical Exports (in lakhs)	% of Physical export to Total turnover
	75.11	66.56	88.62
Period: 01.01.2020 to 15.06.2022 (in value term)	154.96	0.00	0
Period: 27.01.2021 to 16.06.2022 (in quantity terms)	199.20 (MT)	0.00 (MT)	0

There is no instance of violation of applicable statutes related to the functioning of the unit and case of default during previous 5 years of operation prior to 26.08.2022.

DC's Recommendation: DC, KASEZ has stated that "In view of facts and circumstances as detailed above, it is to inform that the issue has been already decided earlier by the BOA, wherein under Para 5.2(22) of the minutes of its 5th meeting (2022 Series) for EOU Scheme held on 29.10.2022, it is clearly stated that the validity of the LoA of only those units will be extended on temporary basis which have made some export between the stipulated time period of 27.01.2021 to 26.07.2022. In the instant case, the unit has submitted shipping bill for export having LEO date as 22.10.2022 which is not covered in the stipulated time period (i.e. between 27.01.2021 to 26.07.2022) and hence the said export made by the unit was not considered for extension of their LoA by this office, in light of the aforesaid decision of BoA."

2.3.2(25) Proposal for renewal extension of validity of LoP of an EOU (Plastic recycling unit) – M/s PMS Exports Private Limited in light of Hon'ble High Court of Gujarat Order.

Jurisdictional SEZ - KASEZ

M/s PMS Exports Private Limited is a plastic recycling EOU under jurisdiction of DC, KASEZ. The subject unit was issued LoP dated 22.05.1995 for manufacture of plastic (polymer) bags, films, layflat tubings, refuse bags and moulded articles of plastics,.

As per notification dated 27.01.2021 issued by MoEF&CC as well as the conditions as laid down by the MoEF&CC, a policy for plastic recycling units in SEZs & EOUs was formulated in consultation with all concerned stakeholders and issued on 27.05.2021. The policy stipulates that extension/renewal of LOA of existing units would be considered by the BoA for a period of 18 months.

Later, in connection to various representations for extending the validity of LoA granted to plastic recycling units in SEZs and EOUs for a term of 5 years in place of 18 months and subsequent stakeholders' consultations, **DoC vide circular dated 05.05.2022** revised the policy dated 27.05.2021 to the effect that the LoA of the Plastic Recycling units in SEZs and EOUs may be extended **for 5 years by the Board of Approval** subject to fulfilment of other conditions/norms. Other conditions of the policy guidelines dated 27.05.2021 in respect of plastic recycling units will remain unchanged.

“Policy Condition: In terms of policy for plastic recycling units in EOUs dated 27.05.2021, besides the NFE obligation, the units shall be required to comply with to the extent-

- c. 35% of the exports in terms of annual turnover and
- d. 50% in terms of tonnage.

Further, the units shall be allowed to make clearance in DTA, other SEZ units as well as EOUs as long as they fulfill the NFE and other conditions. Clearance to other SEZ units/EOUs will not be counter towards mandatory physical export obligations.”

In view of the above, as decided during the 3rd BOA Meeting (2021 Series) held on 28.05.2021, the validity LoP of the said unit was extended till 26.07.2022 and for a further period of one month up to 26.08.2022 during the 3rd BOA Meeting (2022 Series) held on 26.05.2022.

However, during the 5th Meeting (2022 series) of BOA held on 29.10.2022, the BOA extended the validity of LoA on temporary basis of only those plastic recycling EOU units which fulfill the following conditions:

- **Units should have been functional and carried out at least some production during the stipulated period of 18 months (i.e. 27th Jan, 2021 to 26th July, 2022)**

- **Units should have made at least some exports during the stipulated period of 18 months (i.e. 27th Jan, 2021 to 26th July, 2022)**
- Units shall undertake not to carry out any DTA sales till they fulfil the shortfall of NFE and export obligations for the period upto their period of expiry of validity i.e. 26th August 2022. On fulfillment of shortfall in NFE and other export obligations as stipulated above which shall be confirmed by the jurisdictional DC, and the DC may allow DTA sale to units subject to fulfilling of Policy dated 27.05.2021.
- The extension would be granted for a further period up to five years from 27th August, 2022 onwards to align the validity with other units. Such extension shall be on temporary basis only, which will be reviewed by DC from time to time.

Being aggrieved by the decision made by BOA during the 5th BOA meeting (2022 series), M/s PMS Exports Private Limited vide their letter dated 07.12.2022 submitted their representation, which is briefed by O/o DC, KASEZ as below:

“Their unit thrived only on the physical export and that the DTA sale was an added bonus for its functionality until last operating period. Their company faced huge financial losses due to bad debts in the domestic market and they were out of business. They have managed to stand, revive their business again and additional financial investment of Rs. 50 lakhs are expected before end of current FY. They further informed that they are in process of getting MSME registration done and expect to have much better support and facilities from the State Government of Gujarat and even Central Government. They have further stated that their unit shall provide livelihood to 150 women in state of Gujarat for meeting of manufacturing needs and export obligations.

They further informed that they will not do any DTA sale for initial period of 3 months and if their LOP is made operational, then their performance may be placed for scrutiny after 3 months of issuance of LoP before they embark on normal LoP with 50% export criteria. They further requested to consider their revival plan with the sympathetic view”.

The request of the subject unit was taken up during the 1st BOA meeting (2023 series) held on 17.01.2023. The BOA directed that DC, KASEZ shall take necessary action in the light of decision taken by BOA in its 5th meeting (2022 series) held on 29.10.2022 with respect to rejection of extension of those units which failed to fulfill the conditions stipulated by the Board.

Since the subject unit did not fulfil the above specified conditions, vide letter dated 23.01.2023, O/o KASEZ cancelled the LOP of the unit w.e.f. 27.08.2022.

Being aggrieved with the above decision, the unit filed the SCA No. 9173/2023 before the Hon’ble High Court of Gujarat for stay and suspension of cancellation of LoP granted to the unit and for renewal of LoP.

In regard to SCA No. 7999/2023 filed by M/s PMS Exports Private Limited an Oral Order dated 06.01.2025 has been issued by the Hon'ble High Court of Gujarat wherein the Hon'ble court has directed the petitioner M/s PMS Exports Private Limited to make a fresh representation to the BOA through the O/o DC, KASEZ. Further the court has also directed O/o DC, KASEZ to process the representation and place it before the BOA for expeditious consideration. It has also been directed by the Hon'ble High Court that before preparing a report and forwarding the same for re-consideration to the BOA, a personal hearing in the matter may be granted to the petitioner. The next date of hearing is on 10.03.2025.

Accordingly, a personal hearing was conducted before the DC, KASEZ on 06.02.2025 wherein Shri Bhushan Valia, authorized representative of the unit attended the PH. The unit also made written submissions dated 24.01.2025 and 10.02.2025.

The unit has stated the following:

The unit faced recovery actions under Indian banking regulations and other legal provisions. Although the unit itself was not directly burdened with debt, it suffered collateral damage due to the liquidation proceedings faced by other associated corporate entities. The unit was compelled to suspend operations in 2016-17 due to actions taken by the Central Excise and Customs Authority (unrelated to the LoP or Green Card issued under KASEZ) and issues of delinquency.

In 2019-20, the unit entered into a financial arrangement with the promoters of AAACORP EXIM INDIA PRIVATE LTD (AAACORP), a fellow EOU member and that while AAACORP was conducting statutory and administrative due diligence on the unit, they received a LOP cancellation letter in August, 2022. AAACORP EXIM INDIA PRIVATE LTD has also pledged financial assistance of Rs. 100 lakhs by way of equity investment for the revival of PMS Exports Pvt. Ltd.

The unit had also applied for inclusion of additional location for their EOU unit at Vadodara, which was granted to them on 24.11.2021, they had also planned to commence operations at this location.

In view of the above, the unit has specifically requested the BOA to:

The unit has requested the BoA to reconsider their decision dated 29.10.2022 and grant normal extension of LoA to their unit for next five years.

DDC, KASEZ vide letter dated 14.02.2025 has stated that **“from the records available with this office, the export obligation and NFE obligation in terms of DOC's policy dated 27.05.2021, for the period of 2017-18 to 2021-22 were found to be NIL.”**

DC's Recommendation: O/o DC, KASEZ has stated that the issue has been already decided earlier by the BOA, wherein under Para 5.2(22) of the minutes of its 5th meeting (2022 series) for EOU scheme held on 29.10.2022, it was clearly stated that the validity of LoA of only those units will be extended

on temporary basis which have made some export between the stipulated time period of 27.01.2021 to 26.07.2022. In this instant case, the unit has not made any export between the aforesaid stipulated time period, moreover the unit itself has submitted that there is no physical export between the period of 2017-18 to 2021-22 and that recovery action of the jurisdictional Central Excise and Customs Authorities had been initiated against them which led to suspension of operations since 2016-17 onwards. Further, as the unit had not made any export between stipulated time period, the Letter of Permission of the unit was cancelled on 27.08.2022 by O/o DC, KASEZ, in light of the aforesaid decision by BoA.