

	<p>सीमाशुल्कआयुक्तकार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावाशेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707</p>
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F. No.-CUS/ASS/AMND/151/2026-CEAC

DIN: 20260278NT0000888F4D	
आदेश की तिथि Date of Order	:18.02.2026
जारी किए जाने की तिथि Date of Issue	:19.02.2026
आदेशसं. Order No.	395 / 2025-26/आयुक्त/एनएस-II/ सीएसी/जेएनसीएच 395 / 2025-26/Commissioner/NS-II/CAC /JNCH
पारितकर्ता Passed by	श्रीगिरिधर जी. पई Sh. Giridhar G. Pai : आयुक्त, सीमाशुल्क (एनएस-II), जेएनसीएच, न्हावाशेवा Commissioner of Customs (NS-II), JNCH, Nhava Sheva
पक्षकार (पार्टी)/नोटिसी का नाम Name of Party/Noticee	मै. क्रिस्टल क्रॉप प्रोटेक्शन लिमिटेड (आईईसी नंबर 0504051920)/M/s. Crystal Crop Protection Ltd (IEC NO. 0504051920)

मूलआदेश
ORDER-IN-ORIGINAL

1. इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।

The copy of this order in original is granted free of charge for the use of the person to whom it is issued.

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ की धारा 129A के तहत इस आदेश के विरुद्ध सीईएसटीएटी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीजनल बेंच), चौतीस, पी. डी. मेलो रोड, मस्जिद (पूर्व), मुंबई-400009 को अपील कर सकता है, जो उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

Any Person aggrieved by this order can file an Appeal against this order to CESTAT, West Regional Bench, 34, P D Mello Road, Masjid (East), Mumbai - 400009 addressed to the Assistant Registrar of the said Tribunal under Section 129 A of the Customs Act, 1962.

	<p>सीमाशुल्कआयुक्तकाकार्यालय, एनएस-II OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II केंद्रीकृतनिर्यातआकलनकक्ष, जवाहरलालनेहरूसीमाशुल्कभवन CENTRALIZED EXPORT ASSESSMENT CELL, JAWAHARLAL NEHRU CUSTOM HOUSE, न्हावाशेवा, तालुका-उरण, जिला- रायगढ़, महाराष्ट्र -400 707 NHAVA SHEVA, TALUKA-URAN, DIST- RAIGAD, MAHARASHTRA-400707</p>
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F. No.-CUS/ASS/AMND/151/2026-CEAC

DIN:	
	आदेश की तिथि : .02.2026 Date of Order जारी किए जाने की तिथि : .02.2026 Date of Issue
आदेशसं. Order No.	: /2025-26/आयुक्त/एनएस-II/ सीएसी/जेएनसीएच /2025-26/Commissioner/NS-II/CAC /JNCH
पारितकर्ता Passed by	श्रीगिरिधर जी. पई Sh. Giridhar G. Pai : आयुक्त, सीमाशुल्क (एनएस-II), जेएनसीएच, न्हावाशेवा Commissioner of Customs (NS-II), JNCH, Nhava Sheva
पक्षकार (पार्टी)/नोटिसी का नाम Name of Party/Noticee	मै. क्रिस्टल क्रॉप प्रोटेक्शन लिमिटेड (आईईसी नंबर 0504051920)/M/s. Crystal Crop Protection Ltd (IEC NO. 0504051920)

मूलआदेश
ORDER-IN-ORIGINAL

1. इस आदेश की मूल प्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।

The copy of this order in original is granted free of charge for the use of the person to whom it is issued.

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ की धारा 129A के तहत इस आदेश के विरुद्ध सीईएसटीएटी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीजनल बेंच), चौतीस, पी. डी. मेलो रोड, मस्जिद (पूर्व), मुंबई-400009 को अपील कर सकता है, जो उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

Any Person aggrieved by this order can file an Appeal against this order to CESTAT, West Regional Bench, 34, P D Mello Road, Masjid (East), Mumbai - 400009 addressed to the Assistant Registrar of the said Tribunal under Section 129 A of the Customs Act, 1962.

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:-

Main points in relation to filing an appeal:-

फॉर्म Form	: फॉर्म नं. सीएटीन चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गई है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए)। Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy)
समयसीमा Time Limit	: इस आदेश की सूचना की तारीख से तीन महीने के भीतर Within 3 months from the date of communication of this order.
फीस Fee	: (क) एक हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पाँचलाख रुपये या उससे कम है। (a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less. (ख) पाँचहजाररुपये- जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पाँच लाख रुपये से अधिक परंतु पचासलाख रुपये से कम है। (b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh (ग) दस हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम पचास लाख रुपये से अधिक है। (c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.
भुगतानकीरीति Mode of Payment	: क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सीईएसटीएटी मुंबई के पक्ष में जारी किया गया हो तथा मुंबई में देय हो। A crossed Bank draft, in favour of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.
सामान्य General	: विधि के उपबंधों के लिए तथा ऊपर यथा संदर्भित एवं अन्य संबंधित मामलों के लिए, सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ; सीमा शुल्क (अपील) नियम, एक हजार नौ सौ बयासी; तथा सीमा शुल्क, उत्पादन शुल्क एवं सेवा कर अपील अधिकरण (प्रक्रिया) नियम, एक हजार नौ सौ बयासी का संदर्भ लिया जाए। For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982 may be referred.

4. इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उसमें माँगे गए शुल्क अथवा उद्गृहीत शास्ति का सात दशमलव पाँच प्रतिशत (7.5%) जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा। ऐसा न किए जाने पर अपील सीमा शुल्क अधिनियम, एक हजार नौ सौ बासठ की धारा 129 के उपबंधों की अनुपालना न किए जाने के लिए नामंजूर किए जाने की दायी होगी।

Any person desirous of appealing against this order shall, pending the appeal, deposit 7.5% of duty demanded or penalty levied therein and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 129 of the Customs Act 1962.

Sub.: -Request for Conversion of Shipping Bills from Scheme- Drawback (Scheme Code-19) to Scheme- Advance Authorisation (Scheme Code-03) by M/s. Crystal Crop Protection Ltd-Reg.

M/s. Crystal Crop Protection Ltd, IEC No. 0504051920, having registered office at G1/17, Industrial Area, G.T. Karnal Road, Azadpur, Delhi 110033 (hereinafter referred to as "the exporter") has requested for amendment of Shipping bills No. 8334859 dated 31.10.2018, No.9260928 dated 01.02.2019 & No.9325776 dated 01.02.2019 from Drawback (Scheme Code: 19) to Advance Authorisation (Scheme Code: 03) vide their letter dated 22.12.2025. However, on scrutiny of the Shipping bill it is observed that the Shipping bill 8334859 dated 31.10.2018 pertain to INBDM6 zone, the other two shipping bill pertain to INNSA1, the details of 02 SBs are tabulated in Table-I below:

Table -I

Sl. No.	Shipping Bill No. & Date	Item No.	Let Export Order date	Scheme in which SB filed	Scheme Code to which conversion sought
-1	-2	-3	-4	-5	-6
1	9260928 dated 30.11.2018	1	05.12.2018	Drawback (Scheme Code-19)	Advance Authorization (Scheme Code-03 Advance License No.- 0510407197 dated 16.07.2018)
2	9325776 dated 04.12.2018	1 & 2	05.12.2018		

2. The exporter vide their letter dated 22.12.2025, requested for amendment of above mentioned of Shipping bill from Drawback (Scheme Code: 19) to Advance Authorisation (Scheme Code: 03) under Advance Licence no. 0510407197 dated 16.07.2018.

3. Further, the exporter vide their letter dated 22.12.2025 and 11.02.2026 submitted as under:

- i. The exporter furnished the manufacturing process, which indicates that Clodinafop Propargyl Technical (96% min) is an intermediate product used in the manufacture of Clodinafop Propargyl 15% WP. Clodinafop Propargyl Technical is manufactured from 2,3-Difluoro-5-Chloropyridine (CDFP) and R-(+)-2-(4-Hydroxyphenoxy) Propionic Acid (DHPPA), which react to form Clodinafop potassium. This intermediate further reacts with propargyl chloride to yield crude Clodinafop Propargyl, which is subsequently purified through filtration, solvent recovery, crystallisation with methanol, drying, and packing. The resultant technical material is then physically blended and ground with a safener, surfactant, wetting and dispersing agents, and inert fillers – without any further chemical reaction – to produce the final formulation, Clodinafop Propargyl 15% WP.
- ii. The exporter imported duty-free raw materials, namely 2,3-Difluoro-5-Chloropyridine (CDFP) and R-(+)-2-(4-Hydroxyphenoxy) Propionic Acid

(DHPPA), against Advance Authorization (AA) No. 0510407197 dated 16.07.2018, issued by DGFT for the manufacture and export of Clodinafop Propargyl 15% WP. The total export obligation (EO) under the said AA was 97,500 KGS (FOB value as per prescribed norms). Out of this, they exported 31,544 KGS of Clodinafop Propargyl 15% WP to customers in Pakistan, thereby fulfilling a substantial portion of the EO during the period of Oct to Dec 2018.

iii. Owing to political developments resulting in the sudden suspension of India-Pakistan trade, further exports of Clodinafop Propargyl 15% WP could not be undertaken, as no immediate buyers for the said formulation were available in alternative markets. The exporter submitted that they consulted DGFT at the relevant time and were advised to export the intermediate product—Clodinafop Propargyl Technical (96% min), which is directly used in the manufacture of the WP formulation—in order to fulfil the pending EO, considering the availability of buyers in international markets such as Turkey and Iran. Accordingly, they exported Clodinafop Propargyl Technical (96% min) under the following Shipping Bills:

- SB No. 8334859 dated 31.10.2018
- SB No. 9260928 dated 01.02.2019
- SB No. 9325776 dated 01.02.2019

These exports occurred within the AA's validity period. However, as Clodinafop Propargyl Technical 96% min was not yet endorsed on the AA, the AA number could not be declared on the SBs. Exports were thus provisionally filed under the Duty Drawback Scheme, as per prevailing understanding that drawback could be availed absent AA endorsement.

iv. The exporter stated that correspondence with DGFT from the relevant period is presently unavailable, as the concerned personnel had left the organization without handing over the records. Thereafter, they re-approached the DGFT Norms Committee vide application dated 03.07.2024. In the Norms Committee meeting held on 31.01.2025 (Case No. 6/NC/4/MEET/2024-25/18), approval was granted for inclusion of Clodinafop Propargyl Technical (96% min) as an additional export product; however, the original export product, Clodinafop Propargyl 15% WP, was inadvertently omitted. The exporter subsequently sought rectification vide application dated 28.02.2025, which was approved in Norms Committee Meeting No. NC/4/MEET/Jan/2024-25/18 (Case No. 06), thereby endorsing Clodinafop Propargyl Technical (96% min) alongside Clodinafop Propargyl 15% WP in the said AA.

4. Following the principles of natural justice, a personal hearing was granted on 02.02.2026 to the exporter. Shri Vinayak Narula, Associate Vice president and Shri Abhishek Gupta, Sr. Manager of M/s Crystal Crop appeared for personal hearing before the undersigned and they reiterated that they will submit the Raw material usage report duly certified by Charatered Accountant along with COA report for the

subject shipping bills in support of their application for amendment. The exporter vide their letter dated 11.02.2026 submitted Advance authorization copy, Bill of entry copies, Invoice & COA, Manufacturing process copy, Norms request letter, DGFT application and Chartered Accountant consumption certificate.

DISCUSSIONS AND FINDINGS

5. I have carefully gone through the request made by the exporter vide their letter 22.12.2025 and 11.02.2026 and all the submissions made by the exporter at the time of personal hearing and the relevant provisions of the Customs Act, 1962, & regulations which govern the amendment of Shipping Bills.

6. In the instant case, I find that the exporter filed the impugned Shipping Bill in Table-I under Scheme-Drawback (Scheme Code-19) and the exporter has requested for conversion into Scheme Advance Authorisation (Scheme Code-03). Now, the issue to be decided is whether the exporter is eligible for amendment sought by them for conversion of said Shipping Bill for which Let Export Order was during December 2018.

7. Conversion of shipping bill is governed by Section 149 of the Customs Act, 1962. Section 149 of the Customs Act, 1962 with effect from 01.08.2019 is reproduced as under:

Section 149. Amendment of documents- Save as otherwise provided in section 30 and 03, the proper officer may, in his discretion, authorize any document, after it has been presented in the custom house to be amended in such form and manner, within such time, subject to such restrictions and conditions, as may be prescribed:

Provided that no amendment of a bill of entry or a shipping bill or bill of export shall be so authorized to be amended after the imported goods have been cleared for home consumption or deposited in a warehouse, or the export goods have been exported, except on the basis of documentary evidence which was in existence at the time the goods were cleared, deposited or exported, as the case may be"

8. Further, I find that Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025 have been notified vide notification No.21/2025-Customs (N.T.) dated 03.04.2025. The relevant provisions of the said regulations are as under:

Regulation 2(1)(b): "conversion" means amendment of the declaration made in the export entry to any one or more instrument-based scheme, after the export goods have been exported.

Regulation 2(1)(c): "export entry" means entry relating to export as defined in clause (16) of section 2 of the Act and includes an entry made in the Shipping Bills or Bills of Exports

under Section 50 or entries made for goods to be exported by post or courier under Section 84 of the Act.

Regulation 2(1)(d): *“instrument-based scheme” means a scheme involving utilisation of instrument referred to in explanation 1 to sub-section (1) of section 28AAA of the Act.*

Regulation 3(2): *Where an export entry is filed before the 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force.*

Regulation 4(e): *The export entry of which the conversion is sought is one that has been filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof.*

Explanation 1 to Section 28AAA of the Customs Act, 1962:

Explanation 1 : For the purpose of this sub-section, “instrument” means any scrip or authorization or license or certificate or such other document, by whatever name called, issued under the Foreign Trade (Development and Regulation) Act, 1992 with respect to a reward or incentive scheme or duty exemption scheme or duty remission scheme or such other scheme bestowing financial or fiscal benefits, which may be utilized under the provisions of this act or the rules made on notifications issued thereunder”.

9. From the above provisions it emerges that for export entries filed prior to 22.02.2022, the request for conversion shall be determined under the Export Entry (Post Export Conversion in relation to Instrument Based Scheme) Regulations, 2025 and the time limit of one year shall be from the date on which these Regulations have come into force i.e., 03.04.2025. A conjoint reading of these provisions indicates that the regulations apply only to such shipping bills which were filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof and the request for amendment in the shipping bill is for conversion to any other or one or more instrument-based scheme. Further, as per Explanation 1 of section 28AAA of the Customs Act, 1962, instrument-based scheme includes Advance License, EPCG, RoDTEP, RoSCTL, etc.

10. In the instant case, the Shipping Bills mentioned in Table-I above, were filed during December 2018. Conversion is sought from Drawback to Advance Authorisation. Thus, I find that the Export Entry Regulations, 2025 are applicable to the instant case.

11. Regulations 3 and 4 of the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025 prescribe the manner and time for applying for conversion and the conditions and restrictions for conversion respectively. These are reproduced below.

3. Manner and time limit for applying for post export conversion of export entry. –

(1) The application for conversion shall be filled by an exporter in writing within one year from the date of clearance of goods under sub-section (1) of section 51 or section 69 of the Act or from the date of entry made under section 84 of the Act, as the case may be:

Provided that the jurisdictional Commissioner of Customs may, for the reasons to be recorded in writing, extend the time limit not exceeding six months, if it is satisfied that the circumstances were such which prevented the exporter from filing an application within the period specified under sub-regulation (1):

Provided further that the jurisdictional Chief Commissioner of Customs may, for the reasons to be recorded in writing, extend the time limit not exceeding six months, if it is satisfied that the circumstances were such which prevented the exporter from filing an application for a period exceeding one year and six months.

(2) Where an export entry is filed before the 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force.

(3) Where filing of an application under sub-regulation (1) was prevented due to stay or an injunction passed by any court or tribunal, then, in computing the period specified therein, the period of continuance of the stay or order, the day on which it was issued or made, and the day on which it was withdrawn, shall be excluded.

(4) The jurisdictional Commissioner of Customs, may, in his discretion, authorise the conversion of export entry, subject to the following, namely: –

(a) on the basis of documentary evidence, which was in existence at the time the goods were exported;

(b) subject to conditions and restrictions for conversion provided in regulation 4;

(c) on payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970.

(5) Subject to the provision of sub-regulation (1), the jurisdictional Commissioner of Customs shall, where it is possible so to do, decide every application for conversion within a period of thirty days from the date on which it is filed.

4. Conditions and restrictions for conversion of Shipping Bill. –

(1) The conversion of shipping bill and bill of export shall be subject to the following conditions and restrictions, namely: -

- (a) *fulfilment of all conditions of the instrument-based scheme to which conversion is being sought;*
- (b) *the exporter has not availed or has reversed the availed benefit of the instrument-based scheme from which conversion is being sought or reversed the amount of drawback or any other benefit, in case drawback or such scheme is not admissible in the scheme to which conversion is being sought, as the case may be;*
- (c) *no condition, specified in any regulation or notification, relating to presentation of shipping bill or bill of export in the Customs Automated System, has not been complied with;*
- (d) *no contravention has been noticed or investigation initiated against the exporter under the Act or any other law, for the time being in force, in respect of such exports;*
- (e) *the export entry of which the conversion is sought is one that had been filed in relation to instrument based scheme, or under drawback or for fulfilment of any export obligation or combination thereof.*

12. Considering the fact that the said Shipping Bills were granted LEO after 03.04.2025, a conjoint reading of Section 149 of the Customs Act, 1962 and the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025, provides for the following criteria for conversion of shipping bills-

- A. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods. Further, in the case where export entry is filed before the 22nd February, 2022, the period of one year shall be reckoned from the date on which these regulations have come into force.
- B. Conversion of the shipping bill may be authorized on the basis of documentary evidence, which was in existence at the time the goods were exported,
- C. On payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970, as amended,
- D. All conditions of the instrument-based scheme to which conversion is being sought should be fulfilled,
- E. Exporter has not availed or has reversed the benefit of the instrument-based scheme from which conversion is being sought,
- F. All conditions relating to shipping bill have been complied with,
- G. No contravention noticed against the shipping bill,
- H. Shipping bill Conversion shall be allowed from one instrument-based scheme, or drawback to another instrument-based scheme.

13. Accordingly, I proceed to examine the shipping bill (as detailed in Table-I) in terms of each of the criteria as given above.

A. The application for conversion shall be filed in writing within a period of one year from the date of order for clearance of goods and where an export entry is filed prior to 22nd February, 2022, the period of one year specified under sub-regulation (1) shall be reckoned from the date on which these regulations have come into force:

As discussed above, I find that the issue related to the time limit for making conversion application has already been regularised in the Export Entry Regulations 2025. In the instant case, since the export entry in respect of the Shipping bills mentioned in Table-I above is prior to 22.02.2022 and the application is being considered within the period of one year from the date on which the Export Entry Regulations, 2025 have come into force, i.e., 03.04.2025, the application is well within the prescribed time limit in terms of Regulation 3(2) of the said Regulations.

B. Conversion of the shipping bill may be authorized on the basis of documentary evidence, which was in existence at the time the goods were exporter:

(a) From the plain reading of Section 149 of the Customs Act, 1962, it may be seen that the exporter cannot be allowed to claim amendment by way of conversion in a routine manner and as a matter of right. Depending on the conversion sought, the physical verification and examination of goods in addition to verification of documents is required to be done as the conversion can change the entire nature and character of the shipping bill. Needless to mention that it is now well-settled that conversion from one scheme to another is not an amendment simpliciter. It is therefore necessary that the request for conversion needs to be examined carefully on case-to-case basis solely on merit.

(b) In the present matter, the exporter has stated that they imported duty-free raw materials, namely CDFP [2,3-Difluoro-5-Chloropyridine] and DHPPA [R-(+)-2-(4-Hydroxyphenoxy) Propionic Acid], under Advance Authorization (AA) No. 0510407197 dated 16.07.2018 for the manufacture and export of Clodinafop Propargyl 15% WP, with a total export obligation (EO) of 97,500 KGS (FOB value as per norms). Out of the said EO, they exported 31,544 KGS of Clodinafop Propargyl 15% WP to customers in Pakistan. However, due to the suspension of India-Pakistan trade arising from political developments, further exports of the WP formulation could not be undertaken, as no alternate buyers were available in other markets. The exporter has submitted that, upon consultation, DGFT advised them to export the intermediate product, Clodinafop Propargyl Technical 96% min (an input used in the manufacture of the WP formulation), in order to fulfil the pending EO. Accordingly, they exported the said Technical product under Shipping Bill Nos. 9260928 and 9325776, both dated 01.02.2019, within the validity period of the AA. Since Clodinafop Propargyl Technical 96% min had not been endorsed in the AA at the time of export, the AA number could not be declared in the Shipping Bills, and

the exports were therefore filed under the Duty Drawback scheme pending endorsement.

The AA No. 0510407197 dt. 16.07.2018 screenshot is below:

भारत सरकार, विदेश व्यापार महानिदेशालय GOVERNMENT OF INDIA, DIRECTORATE GENERAL OF FOREIGN TRADE
 0510407197 dt. 16.07.2018 (Date of Issue) 0510407197 (AA No.) 01.04.2015 (Date of Issue) 05/23/040/00178/AMT9

IMPORT / EXPORT LICENCE / AUTHORISATION / SCRIPT विदेश व्यापार विनियमन, FOREIGN TRADE REGULATION

लाइसेंस/प्राधिकार पत्र/स्क्रिप्ट LICENCE / AUTHORISATION / **Advance** Authorisation
 लाइसेंस/प्राधिकार पत्र/स्क्रिप्ट की श्रेणी CATEGORY OF LICENCE / AUTHORIZATION / SCRIPT: **GCA**
 मुद्रा क्षेत्र CURRENCY AREA: **0504051920** जहाँगी भाड़े रहित मूल्य रूप्य
 आयातक-निर्यातक कोड सं. IMPORTER-EXPORTER CODE NO.:
 पोर्टोंकरण का पत्तन PORT OF REGISTRATION: **Tughlakabad (INTKDS)**
 द्वारा जारी Additional Director General of Foreign Trade, New Delhi
 जारी CRISTAL CROP PROTECTION LIMITED SW7 INDUSTRIAL AREA, G.T. KARNAL ROAD, AZADPUR DELHI, DELHI 110033
 निर्यातक निर्यातक का पत्तन EXPORTER EXPORTER PERIOD: **18 Months**
 निर्यात आयात अवधि EXPORT PERIOD: **18 Months**
 निर्यात आयात अवधि EXPORT PERIOD: **One Star Export House**
 निर्यात उत्पाद/अंतिम उत्पाद/निर्यात उत्पाद समूह EXPORT PRODUCT / END PRODUCT/ EXPORT PRODUCT GROUP: **CHEMICAL AND ALLIED PRODUCTS**
 (Non Transferable)

कौ एसाइज्ड सामान निर्यात करके नोचे दिया गया है, के आयात/निर्यात के लिए प्राधिकृत किया जाता है :-
 ARE HEREBY AUTHORIZED TO IMPORT / EXPORT GOODS THE PARTICULARS OF WHICH ARE GIVEN BELOW :-

क्रम सं. Sl. No.	वस्तु का नाम NAME OF ITEM	आइटीसी (एचएस) कोड ITC (HS) CODE	मात्र की इकाई UNIT OF MEASUREMENT		मात्रा QUANTITY	लागत बीमा भाड़ा/पोत वर्धन नि:शुल्क मूल्य रूप्य में C.I.F. / FOB VALUE IN RS.	संचित शुल्क/जमा राशि DUTY SAVED / CREDIT AMOUNT
			नाम NAME	कोड CODE			
IMPORT ITEM DETAILS AS PER ITEM LIST AND OTHER CONDITIONS OF THIS AUTHORIZATION IS ATTACHED The import of component shall be permitted on Net to Net basis with accountability Clause and the Type, Technical Specifications (including part no if any) Etc. of the component sought for Import should conform Utilised in the Manufacturer of Resultant product, which Should be reflected in Export Documents (S.Bills, etc). THIS LICENCE IS ISSUED IN TERMS OF PARA 4.07 OF HBP-2015-2020 ON SELF DECLARATION BASIS WITH ACTUAL USER CONDITION. "BANK GURANTEE/LUT AS APPLICABLE TO BE EXECUTED WITH CONCERNED CUSTOM AUTHORITIES IN TERMS OF PARA 2.29 OF HBP 2015.2020. CONDITION-The Firm shall account for consumption of raw material in export products. Conditions in terms of paragraph 2.02 of HBP. 2015-20 1. उद्गम/निर्गम का देश COUNTRY OF ORIGIN / DESTINATION: HBP. 2015-20 2. प्राधिकार पत्र/स्क्रिप्ट की वैधता VALIDITY OF AUTHORIZATION / SCRIPT: 18 Months 3. लागत बीमा भाड़ा मूल्य (शब्दों में) रूप्य CIF VALUE (IN WORDS) RUPEES: CIF In Rs. 27,864,436.00 (Indian Rupees Two Crore Seventy Eight Lakh Sixty Four Thousand Four Hundred Thirty Six only) 4. निर्यात मूल्य (शब्दों में) विदेश मुद्रा (शब्दों में) (IN WORDS) FOREIGN CURRENCY: US Dollars 403,248.00 (Four Lakh Three Thousand Two Hundred Fourty Eight only) 5. कोई अन्य शर्त, जो लागू हो ANY OTHER CONDITION, IF APPLICABLE							

यह लाइसेंस/प्राधिकार पत्र/स्क्रिप्ट विदेश 16.07.2018 (Date of Issue) अतिरिक्त, 1992 (1992 की संख्या 22) के तहत दिया जाता है और यदि मात के पहुंचने/प्रेषण के समय मात के **Both Quantity and Value** करने वाला अन्य कोई निषेध विनियमन लागू नहीं होगा तो उक्तका इस लाइसेंस पर कोई प्रभाव नहीं पड़ेगा।
 This licence / Authorisation / Scrip is granted under Foreign Trade (Development and Regulation) Act, 1992 (No. 22 of 1992) and is without prejudice to the application of any other prohibition or regulation affecting the import / export of the goods which may be in force at the time of their arrival / despatch.

स्थान PLACE: **New Delhi** 16.07.2018
 दिनांक Date: **16.07.2018** मुहर SEAL
 नाम Name: **(CHAMAN LAL, FOREIGN TRADE DEVELOPMENT OFFICER)**
 निदेशक विदेश व्यापार विभाग Foreign Trade Development Officer (पृष्ठ भाग देखें SEE REVERSE)

**O/o Additional Director General of Foreign Trade
Central Licensing Area, 'A' Wing I.P. Bhavan, I.P. Estate New Delhi -110002**

DES Import Item List

ITEM LIST TO DES LICENCE NO : 0510407197 Dated:16.07.2018
 ISSUED TO : CRYSTAL CROP PROTECTION LIMITED
 FILE NUMBER : 05/23/040/00178/AM19/
THE IMPORT OF FOLLOWING ITEMS :

Sl.No.	ITCHS Code	Import Item Name.	Qty	UOM	CIF (Rs.)	CIF (US Dollars)
1	29189900	(R) -(+) -2-(4-Hydroxyphenoxy) Propionic Acid (DHPPA) 99%	8960.000	K.G		
2	29333919	2,3-Difluoro-5-ChloroPyridine (CDFP) 96%	10480.000	K.G		
Total					27,864,436.00	403,248.00

Date:16.07.2018
Place:New Delhi

Chaman Lal
Chaman Lal
Foreign Trade Development Officer



**O/o Additional Director General of Foreign Trade
Central Licensing Area, 'A' Wing I.P. Bhavan, I.P. Estate New Delhi -110002**

CONDITION SHEET

Attached to DES Authorisation No : 0510407197 Dated : 16.07.2018 to CRYSTAL CROP PROTECTION LIMITED

1. The Authorisation holder shall export to or import from any country other than that specified on the Authorisation or paragraph 2.02 of HBP 2015-2020.
2. The Authorisation holder shall export/supply the products of quantities and values specified below within a period prescribed under paragraph 4.22 of the Foreign Trade Policy 2015-2020.

Details of item to be exported/supplied under the Authorisation

Sl.No.	ITCHS Code	Name of Export Item	Qty	UOM	FOB/FOR (Rs.)	FOB/FOR (in Currency of realisation)
1	38089350	62/0- Clodinafop Propargyl 15% WP	97500.000	K.G	72155070.00	1070550.00 US Dollars
Total					72,155,070.00	1,070,550.00

3. Foreign Exchange remittance against this authorisation shall be governed by the instructions issued by the Reserve Bank of India from time to time.
4. The Export obligation shall be fulfilled by the authorisation holder as per the terms and conditions specified in the Foreign Trade Policy 2015-20 and the Handbook of Procedures, 2015-20 and other guidelines issued by the Director General of Foreign Trade from time to time.
5. The Authorisation holder shall deliver or cause to deliver to this office within 2 months from the date of expiry of the export obligation period stated above, documents as prescribed under paragraphs 4.44 and 4.46 of Handbook of Procedures, 2015-2020, as amended, from time to time, as evidence of fulfillment of export obligation imposed on this authorisation. In case of bonafide defaults, provisions of paragraph 4.49 of the Handbook of Procedures, 2015-2020 as amended from time to time shall apply. Failure to fulfillment of the export obligation in the manner as prescribed in the Handbook of Procedures, 2015-20 shall attract penal proceedings under the provisions of Foreign Trade (Development & Regulation) Act 1992.
6. The exempt goods imported against this authorisation shall only be utilised in accordance with the provisions of paragraph 4.16 of the Foreign Trade Policy 2015-2020 and other provisions and the relevant Customs Notification - [Custom Notification 18/2015 dated 1.4.15 (for physical exports), 21/2015 dated 1.4.15 (for deemed exports), 27/2015 dated 1.4.15 (for Advance Authorisations for prohibited goods) and 20/2015 (for Annual Advance Authorisations) as the case may be], as amended from time to time.
7. The authorisation holder shall abide by the instructions contained in paragraph 4.21 of the HBP, (2015-2020), as the case may be, for maintenance of a true and proper account of consumption and utilisation of inputs and furnish returns to the concerned Regional Authority as per the provisions of FTP and the procedure laid thereunder.
8. Wherever, the input item list contains Acetic Anhydride, Ephedrine, and Pseudo-ephedrine, the authorisation holder shall be required to obtain an NOC from the Narcotic Commissioner of India, Central Bureau of Narcotic, Gwalior before effecting such imports, as per paragraph 4.08 of HBP 2015-2020.
9. Import of Scraps/Metal Scraps shall be subject to the conditions of the relevant licensing notes under relevant Chapters of ITC(HS) Classification Book. Import of Chemical falling under Montreal Protocol and Schedule I, II and III of the Chemical Weapons Convention shall be subject to the conditions specified thereunder and as appearing in the ITC(HS) classifications.
10. The authorisation holder to comply with the provisions of paragraph 4.10 and paragraph 4.35 of Handbook of Procedures, 2015-2020, as amended from time to time, with regard to transfer of any material from one unit of the authorisation holder to any other unit of the authorisation holder included in the IEC or to the supporting manufacturer/jobber.
11. Import and Export of items Prohibited/Restricted/Reserved for State Trading Enterprises shall be governed by the provisions contained in paragraph 4.18 of Foreign Trade Policy 2015-2020.
12. All conditions of the Foreign Trade Policy and Procedures and ITC (HS) Classification Book as amended shall be applicable unless specifically dispensed with against this authorisation. That for any item/product restricted/SCOMET under Schedule 2 of ITC(HS), the exporter would be required to take a separate export licence.
13. The DES Authorisation holder shall execute BG/LUT with Customs Authority, as per the procedure prescribed

(c) Also, the exporter submitted DGFT Norms Committee correspondence (31.01.2025, Case 6/NC-4/MEET/2024-25/18) adding "Clodinafop Propargyl Tech 96% Min in the license" (WP omission rectified vide app. dt. 28.02.2025, Meeting NC/4/MEET/Jan/2024-25/18, Case 06).

The concerned RA may take necessary action, subject to compliance with other standard HBP conditions

Case No.	6 / NC/4/MEET/Jan/202425/18
Case Status	Case Approved
Party Name	CRYSTAL CROP PROTECTION LIMITED
Meeting Number and Date	NC/ 4/ MEET/ Jan/ 202425/ 18 and 31/01/2025
HQ File Number	HQRNORM REVW00001782AM25
RA File Number	052304000178 AM19
Licence No and Date	0510407197/16/07/2018

Norms Committee Decision:

The Committee considered the case as per the agenda and observed that the firm had previously obtained Advance Authorization for the export of Clodinafop-Propargyl 15% WP. However, due to regulatory changes, the export of this item to Pakistan was subsequently banned. The firm has now requested a re-fixation of norms for the export item Clodinafop Propargyl Tech 96% Min.. This matter was discussed at length during the meeting. Based on the recommendation of the technical authority, the committee approved the following ad hoc norms:

Export Item	Quantity	Import item	Quantity Recommended
Clodinafop Propargyl Tech 96%Min	1 Kg	(R) -(+) -2-(4-Hydroxyphenoxy) Propionic Acid (DHPPA) 99%	0.613 kg.
		2,3-Difluoro-5-ChloroPyridine (CDFP) 96%	0.530 kg.

The concerned RA may take necessary action, subject to compliance with other standard HBP conditions.

(d) Further, the exporter has submitted a Chartered Accountant's certificate verifying the raw materials used in the manufacture of the subject goods covered under the said shipping bills. The Chartered Accountant is certificate and raw material usage Annexure 4H submitted by the exporter are produced below:



MANOJ RITU & ASSOCIATES
Chartered Accountants



www.camanojritu.com
info@camanojritu.com
samyakjain@camanojritu.com

Appendix 4H continued

CHARTERED ACCOUNTANT CERTIFICATE

We hereby confirm that, We have examined the prescribed registers and also the relevant records of M/s **Crystal Crop Protection Pvt.Ltd., GI/17, Industrial Area, G.T.Karnal Road, Azadpur, Delhi-110033** having IEC No. **0504051920** and PAN Number **AABCJ3574E** for the Licensing period (s) **2018-19** and hereby certify that the information furnished above is true and correct in all respects; no part of it is false or misleading and no relevant information has been concealed or withheld ;

We fully understand that any statement made in this Certificate , if proved incorrect or false, will render us liable to face any penal action or other consequences as may be prescribed in law or otherwise warranted.

We further declare that neither I, nor any of our partners is a partner, director, or an employee of the above-named entity, its Group companies or its associated concerns.

For **MANOJ RITU & ASSOCIATES**
Chartered Accountants
FRN: **020440N**

C.A. Samyak Jain
Partner
M.No: **576345**



Place: **New Delhi**
Dated: **15-09-2025**
UDIN:**25576345BMKQRG7171**

- 2,3-Difluoro-5-Chloropyridine (CDFP) – 0.530 kg per kg
- R-(+)-2-(4-Hydroxyphenoxy) Propionic Acid (DHPPA) – 0.613 kg per kg

Accordingly, the quantity of the imported items used in the manufacture of Clodinafop Propargyl Tech 96% Min appears to be in line with the recommended DGFT norms.

(e) Also, the exporter has submitted the Certificate of Analysis for the subject goods, screenshot of the same is produced below:



Doc No. FQCD -48
Date - 29/11/2018

CERTIFICATE OF ANALYSIS

Name of Product : Cloquintocet Mexyl 96% Technical
Batch number : SP17-18/12
Mfg. Date : 26.11.2018
Expiry Date : 24.11.2020
PI No. & Date : CPPI1819062 & Date 14.11.2018
Invoice No. & Date : 1855400088/50006 & 29.11.2018
LC No. & Date : 2255ITVA18000072 & 15.11.2018
Quantity : 475 Kgs

S. No.	Test	Specification as per CCPL	Observed value
1.	Description	The material shall be in the form of off white to white colored homogeneous free flowing powder devoid of extraneous impurities.	Complies
2.	Active content, % by mass	Minimum 96.0	96.10
3.	Acidity as H ₂ SO ₄ % by mass	Maximum 0.10	0.028
4.	Water, % by mass	Maximum 0.50	0.25
5.	Melting Point °C	65.0 – 70.50	69.8

Remarks: Above Product complies as per CCPL specification.

Analyzed By
(Chemist-QC)

Authorized Signatory
(Asst. Manager-QC)

Crystal Crop Protection Limited

(Formerly known as Crystal Crop Protection Pvt. Ltd.)

Works Address: V.P.O. Nathupur, Sonapat-131029, Haryana | Tel: +91-130-2219286, 91-130-2219289,
Corporate Address: 8-95, Wazirpur Industrial Area, Wazirpur, Delhi - 110052, India | Tel: +91-11-49007100, +91-11-27006800 | Fax: +91-11-49007200,
Registered Address: 206, Second Floor, Span Trade Centre, Opp. p. Kochrab Gandhi Ashram, Near Paldi Char Raasta Ashram Road,
E/Usbridge, Ahmedabad - 380005, Gujarat | Tel & Fax: +91-79-26578923
CIN : U01403GJ1994PLC097033 | info@crystalcrop.com | www.crystalcropprotection.com

(f) On perusal of the records and details discussed above, it is observed that the exporter had originally filed the impugned Shipping Bills under the Drawback Scheme (Scheme Code-19) at the item level. The exporter has now requested conversion of the said Shipping Bills to the Advance Authorization Scheme (Scheme Code-03). It is noted that, at the time of export, the exporter was in possession of

Advance Authorization No. 0510407197 dated 16.07.2018; however, the said authorization covered only Clodinafop Propargyl 15% WP and did not include Clodinafop Propargyl Tech 96% Min. Also, the exporter had already exported 31,544 KGS of Clodinafop Propargyl 15% WP to customers in Pakistan, before suspension of India-Pakistan trade. Consequently, as the Advance license did not include item Clodinafop Propargyl Tech 96% Min at that time, the exporter did not declare the subject Shipping Bills under the Advance Authorization scheme.

Subsequently, DGFT amended the said Advance Authorization to include Clodinafop Propargyl Tech 96% Min as an export product. Further, on the basis of the usage certificate and Certificate of Analysis (COA) submitted by the exporter, it is observed that the description of the exported goods and the quantity of raw materials used in their manufacture are in conformity with the norms prescribed by DGFT. Accordingly, based on the documents placed on record, I am of the considered opinion that the exports covered under the Shipping Bills mentioned in Table-I were made in accordance with DGFT norms for Clodinafop Propargyl Tech 96% Min as mentioned in Advance Authorization No. 0510407197 dated 16.07.2018.

C. On payment of a fee in accordance with Levy of fees (Customs Documents) Regulations, 1970, as amended:

The amendment, if approved, in this regard shall be carried out in ICES system as per the procedure laid down in Advisory No: 16/2025 dt. 25.03.2025 regarding Post EGM Amendment Module and the same to be allowed only after payment of applicable amendment fees as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017.

D. All conditions of the instrument-based scheme to which conversion is being sought should be fulfilled:

(a) As discussed in previous paras, the exporter requested for conversion of the said Shipping bill into Scheme- Advance Authorization (Scheme Code- 03). I find that, at the time of export, the exporter was in possession of Advance Authorization No. 0510407197 dated 16.07.2018; however, the said authorization covered only Clodinafop Propargyl 15% WP and did not include Clodinafop Propargyl Tech 96% Min. Also, the exporter had already exported 31,544 KGS of Clodinafop Propargyl 15% WP to customers in Pakistan, before suspension of India-Pakistan trade. Consequently, as the Advance license did not include item Clodinafop Propargyl Tech 96% Min at that time, the exporter did not declare the subject Shipping Bills under the Advance Authorization scheme.

(b) Subsequently, DGFT amended the said Advance Authorization to include Clodinafop Propargyl Tech 96% Min as an export product. Further, on the basis of the usage certificate and Certificate of Analysis (COA) submitted by the exporter, it is observed that the description of the exported goods and the quantity of raw materials used in their manufacture are in conformity with the norms prescribed by

DGFT. Accordingly, based on the documents placed on record, I am of the considered opinion that the exports covered under the Shipping Bills mentioned in Table-I were made in accordance with DGFT norms for Clodinafop Propargyl Tech 96% Min as mentioned in Advance Authorization No. 0510407197 dated 16.07.2018.

E. Exporter has not availed or has reversed the benefit of the instrument-based scheme from which conversion is being sought:

It is observed that the exporter has claimed benefits under the Drawback scheme and drawback benefits are also available under the requested scheme code 03. Therefore, it is evident that Drawback benefits are not available at both the ends. Accordingly, the amendment in the shipping bill shall be permitted only upon the reversal of the excess benefits along with applicable interest.

F. All conditions relating to shipping bill have been complied with:

As discussed in the preceding paragraphs, although the exporter did not declare the Advance Authorization Scheme (Scheme Code-03) in the said Shipping Bills, they have already exported 31,544 KGS of Clodinafop Propargyl 15% WP to customers in Pakistan, before suspension of India-Pakistan trade and subsequently produced relevant DGFT correspondence, a usage certificate, and the Certificate of Analysis (COA) in support of their claim for benefits under the Advance Authorization Scheme. On examination, it is observed that the description of the exported goods and the quantity of raw materials consumed in their manufacture are in conformity with the norms prescribed by DGFT. Accordingly, on the basis of the documents placed on record, I am of the considered opinion that the exports covered under the Shipping Bills mentioned in Table-I were made in accordance with the DGFT norms applicable to Clodinafop Propargyl Tech 96% Min under Advance Authorization No. 0510407197 dated 16.07.2018.

G. No contravention noticed against the shipping bill:

On perusal of the ICES 1.5 system (under the comment tab), I find that nothing adverse has been mentioned against the said shipping bills.

H. Conversion shall be allowed from one instrument-based scheme, or drawback to another instrument-based scheme:

The exporter has requested for conversion of the said shipping bill from Scheme-Drawback (Scheme Code-19) to Scheme -Advance Authorisation (Scheme Code-03) and as discussed in paras above, the said conversion falls under the ambit of the Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025. Thus, I find that this condition is fulfilled in the present case.

14. In view of the foregoing discussion, I hold that the conversion of the impugned Shipping Bills No.9260928 dated 30.11.2018 and No.9325776 dated

04.12.2018, detailed in Table-I above, from Scheme-Drawback (Scheme Code-19) to Scheme- Advance Authorization (Scheme code-03) may be allowed.

15. Accordingly, I pass the following order: -

ORDER

(i) I allow the conversion of Shipping Bills No. 9260928 dated 30.11.2018 and No.9325776 dated 04.12.2018, detailed in Table-I above from Scheme-Drawback (Scheme Code-19) to Scheme-Advance Authorization (Scheme code-03);

(ii) An amendment in this regard shall be carried out in ICES system as per the procedure laid down in Advisory No: 16/2025 dated 25.03.2025 regarding Post EGM Amendment Module after payment of amendment fee as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017; and

(iii) The amendment in the shipping bill shall be permitted only upon the reversal of the drawback benefits availed along with applicable interest as discussed in Para 12 E. above.

Digitally signed by
GIRIDHAR GOPALKRISHNA PAI
Date: 18-02-2026 10:07:34

(Giridhar G. Pai)
Commissioner of Customs, NS-II
JNCH, Nhava Sheva.

To:

M/s. Crystal Crop Protection Ltd,
G1/17, Industrial Area, G.T. Karnal Road, Azadpur, Delhi 110033

Copy to:

1. The Assistant Commissioner of Customs, CEAC, JNCH, Nhava Sheva,
2. The Assistant Commissioner of Customs, CCO, JNCH, Nhava Sheva
3. The Assistant Commissioner of Customs, Drawback, JNCH, Nhava Sheva
4. EDI Section, for uploading on website,
5. Office Copy.