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OFFICE OF THE TEXTILE COMMISSIONER
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F.No.12(7)/27thTAMC/ATUFS/2022/TUFS/173

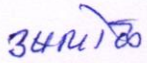
Date : 27.05.2022

Sub: Minutes of the 27th Technical Advisory Monitoring Committee Meeting (TAMC) under ATUFS and Previous Version of TUFS held at 2:30 p.m. on 13.04.2022-reg.

Sir/Madam,

The Minutes of the 27th Technical Advisory Monitoring Committee Meeting (TAMC) held at 2:30PM on 13.04.2022 in the Office of the Textile Commissioner for discussing the issues pertaining to ATUFS and Previous Version of TUFS and ratified in the 6th meeting of IMSC (Agenda no. 10) is enclosed herewith. The decisions of TAMC's 27th meeting shall be read with the decision of 6th meeting of IMSC.

Encl : as above.


(Usha Pralhad Pol)
Deputy Director General

To,

All members of TAMC Meeting

Copy to :

1. PS to Tx.C. : For kind information
2. Shri Anil Kumar K.C., US, MOT, New Delhi
3. M/s. Silver Touch Technologies Ltd.
4. Computer cell of O/o TXC Mumbai.

Minutes of the 27th meeting of Technical Advisory-Cum-Monitoring Committee (TAMC) for discussing issues of ATUFS and Previous Versions of TUFS

27th meeting of the Technical Advisory-cum-Monitoring Committee (TAMC) on Amended Technology Upgradation Funds Scheme (ATUFS) and Previous Versions of TUFS chaired by Ms. Roop Rashi, Textile Commissioner was held virtually at 2.30 PM on 13.04.2022 The list of participants is at Annexure-I.

At the outset, the Textile Commissioner extended a warm welcome to all the participants and requested Ms. Usha Pralhad Pol, Deputy Director General to take up the agenda before the Committee. The decisions thereon were taken by TAMC as follows:

Agenda No.1: Confirmation of the minutes of the 26th TAMC meeting held on 22.03.2022

Minutes of the 26th meeting of TAMC held at 12 noon on 22.03.2022 were circulated to all members. As no comment / suggestion is received from the members of TAMC, hence the minutes are treated as confirmed.

Agenda No. 2: Review of Progress of TUFS

- a. Progress of utilization of allotted fund for the financial year 2021-22.

(Rs. in Crores)

S. No	Scheme	Allocation	Expenditure
1	ATUFS	650 (as revised with RE)	472.83
2	MTUFS		5.91
3	RTUFS		4.42
4	RRTUFS(bank routed)		127.78
5	RRTUFS (MMS)		14.04
6	OAE		0.7
	Total*		625.68

* as on 31.03.2022

Total 2855 cases are settled under all versions of TUFS (2513 cases settled under ATUFS, 342 cases under previous version of TUFS viz. MTUFS, RTUFS, RRTUFS and RRTUFS-MMS) in FY 2021-22. The final budget allocated was fully utilized in 2021-22

- b. **ATUFS (position as on 31.03.2022):**

UIDs are being auto generated w.e.f. 9th August 2019. As on 31.03.2022, total 14392 UIDs with provisional subsidy ₹ 4963.25 Cr. with project cost of Rs. 69163.03 Cr. have been generated. Segment wise details are given below-

#	Segment Name	UID Issued	Project Cost	Provisional Subsidy
1	Garmenting(15%CIS)	1469	3327.47	340.47
2	Handloom(10% CIS)	60	56.30	04.57
3	Jute(10% CIS)	13	16.52	01.31
4	Multi activity (10%CIS/15%CIS)	2293	31693.05	2039.02
5	Processing(10% CIS)	1622	6602.54	445.28
6	Silk(10% CIS)	30	41.44	02.71
7	Technical Textile(15% CIS)	534	4243.68	396.42

34/12/20

8	Weaving(10% CIS)	8371	23182.03	1733.47
TOTAL		14392	69163.03	4963.25

The progress and above data are placed before the TAMC for information.

All the members of TAMC acknowledged and appreciated sincere and consistent efforts made by the team of officers at Office of Textile Commissioner for expediting settlement of claims in 2021-22. This was despite the covid constraints impacting operability across the board. They further added that in terms of number, claims settled since inception of the scheme is the highest during FY 2021-22.

Agenda No. 3: Admissibility of claims involving multiple invoices with different dates for the same machine where some invoices are prior to term loan sanction date.

The above agenda was discussed during 14th TAMC meeting held on 25.09.2019. Decision of the 14th TAMC along with Agenda point no. 8 is reproduced below:

A few instances have been observed where multiple invoices were raised at different dates for the same machine. While some of the invoices were raised before the date of term loan sanction, remaining were raised post the date. Para 4.2.7 read along with Para 4.7 of ATUFS guidelines dated 29.02.2016, which is applicable to these claims, requires that the purchase date i.e., date of commercial invoice should be after date of loan sanction for the claim to be eligible under ATUFS. One interpretation of the guidelines would imply that the claim is partly admissible despite the machine meeting technology benchmark. In such a scenario, the amount mentioned in invoices raised post term loan sanction date would be admitted for subsidy calculation. Alternately, if purchase date is considered as the date on which last invoice was raised, the entire claim will be admissible. As per Para 7.3 of RR on ATUFS, 'Purchase date shall be the date when full and final payment is made by the entity for machinery as evidenced by the bank transaction statement or the date of commercial invoice whichever is later'. Further as per MoT's O.M. dated 13th August 2019, this para is applicable for claims where UID application has been made on or after 02.08.2018.

Decision of the 14th TAMC: in case of purchases made against multiple invoices for the same machine, if the value in the invoices issued post term loan sanction date constitute more than 50 % of basic cost of eligible machine, then the entire invoices of the machine will be considered eligible for subsidy under the scheme.

In this context, clarity on the eligibility criteria of the above decision of 14th TAMC is required for value of the invoices prior and post term loan sanction dates are exactly 50% of the total value of machines.

TAMC may deliberate and decide on the above issue.

Decision of 27th TAMC: It was decided that if the value of the invoices issued post term loan sanction date constitute exactly 50 % or more of the basic cost of eligible machine then the entire invoices of the machine will be considered eligible for subsidy under the scheme.

Agenda No. 4: Representation received from Surat Texmac Federation for clarification on identification whether Shuttleless looms are new or old at the time of import.

In view of decision of 25th TAMC agenda no. 6(ii) in cases where Name of machine manufacturer is mentioned in COO as third party /'via'/on behalf where import of machine is not covered under EPCG scheme are not considered. As there is a possibility that such procured machine(s) is either second hand or refurbished which is not permissible under

ATUFS.

The Surat Texmac Federation vide their letter dated 12.02.2022, has represented that as per the customs notification 50/2017 dated 30.06.2017, tariff fixed by customs for purchase of New and old machine(s) are different. The provisions of customs tariff issued vide the said notification 50/2017 are detailed below:

S.No.	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate	Condition No.
460.	8446 8448	The following goods (other than old and used) for use in the textile industry, namely: -		
		(i) Shuttle less looms;	Nil	--
		(ii) parts and components for manufacture of the goods at (i)	Nil	9
461.	8444, 8445, 8446, 8447, 8448, 8449	All goods	5%	-
461-A Inserted by Notification No. 72 /2018- Customs 28.09.2018	8448	The following goods, namely: - (i) High Speed Dobby mechanical or electronic (300 rpm and above) (tariff item 8448 19 00); (ii) High Speed Jacquard mechanical or electronic (300 rpm and above) (tariff item 8448 19 00); and other (full notification 72 /2018-Customs 28.09.2018 attached herewith)	Nil	--

HS Code Description and their applicable Basic Customs Duty (BCD) %

Sr. No	Hs Code	Description of Machines	BCD %	Applicable Sr. No. of customs notification
1	84463090	New Shuttle less Waterjet Looms	0%	Sr.460 (i) ofNoti. No. 50/2017
2	84481900	Electronic Jacquard / Jacquard (300 rpm and above)	0%	Sr.461 A ofNoti. No. 50/2017
3	84463090	Shuttleless Rapier Loom	0%	Sr.460 (i) ofNoti. No. 50/2017
4	84463090	Old or Refurbished Shuttle less Waterjet Looms	5%	Sr.461 ofNoti. No. 50/2017
5	84463090	Old or Refurbished Shuttle less Rapier Loom	5%	Sr.461 ofNoti. No. 50/2017

The Federation further states that, based on the above notification and HS code of the imported Goods, the customs department allow/exemption of BCD after proper assessment and examination by the customs department and same is described in the Bill of Entry. From the above description and applicable Sr. No. of customs notification mentioned on Bill of Entry one can assess the imported goods are new or used.

As the New machinery will attract 0% BCD and Old or Used machinery will attract 5% BCD. IGST applicability on New or Old is 18%.

The Federation has also suggested to take installation certificate of independent Chartered Engineer of the claimed machines for further confirmation on imported machine is new or used as the decision for imported machines @0% BCD + 18% IGST was not taken in the 23rd TAMC

TAMC may deliberate and take a view in the matter.

Decision of 27th TAMC: The agenda was deferred as the matter needs examination and verification of the interpretation of the Customs notification.

Agenda No. 5:-Issues pertaining to Previous Versions of TUFs discussed in 3rd meeting of the Internal Committee under previous versions of TUFs (MTUFs, RTUFs and RRTUFs), held at 04.30 pm on 31st March, 2022

Sub Agenda No. 1:-Variation in segment declared in UID and actual

Three accounts of the same entity with three UIDs under RRTUFs having similar issue mentioned as under:

In the three JIT reports of these three accounts, it has been mentioned that in UID segment is Technical Textiles while the unit is actually involved in production of Texturized Yarn & Knitted Fabrics, hence unit is ineligible in terms of IR and CS under Technical Textiles.

Under RRTUFs, outlay is earmarked into two categories i.e., spinning and other (non-spinning) only. Sectoral caps were prescribed for these two broad segments. Hence the proposed segment change within the category does not violate the subsidy cap earmarked for the category. JITs and RO have not recommended the claims due to variation in segment.

Decision of the 3rd meeting of the Internal Committee: The Committee deliberated and is of the view that JITs and Regional Office have not recommended the claims due to variation in the segment declared in UIDs and the segment in which the unit is actually involved. As per the actual production activity of the unit i.e., Production of texturized yarn and knitted fabrics, they are eligible for 5% interest reimbursement subsidy (IR) per se. Under RRTUFs, the subsidy was earmarked to spinning and to other (non-spinning) segments. Also, GR under RRTUFs is silent on consideration of modification/change in segment in UID. Change in the segment within the other (non-spinning) segments does not result in change in earmarked subsidy. Hence, the Committee is of the view that the change of segment within other (non-spinning) under RRTUFs within overall committed liability mentioned in UID subject to fulfillment of all other conditions under the scheme may be considered. It was decided that the matter may be placed in TAMC for taking it up with IMSC as it is outside the purview of GR under the scheme.

Decision of 27th TAMC: TAMC considered that under RRTUFs, the subsidy was earmarked to spinning and to other (non-spinning) segments. Also, GR under RRTUFs is silent on consideration of modification/change in segment in UID. Change in the segment within the other (non-spinning) segments does not result in change in earmarked subsidy. Hence, TAMC viewed that the change of segment within other (non-spinning) under RRTUFs within overall committed liability mentioned in UID subject to fulfillment of all other conditions under the scheme may be recommended and taken up with MoT as GR under the scheme is silent on the issue. However if there is Percentage change in case of admissible IR then it will be restricted to the lowest

Sub Agenda No. 2:-To consider A-1 Format in place of RR-1 and RR-2

R.O. Noida has informed that some of the nodal banks giving reporting Formats A-1 instead of RR1 and RR2 which has been prescribed vide protocol citing the reasons that RR1 and RR2 is not available with the bank. Despite repetitive return of application by RO, the banks are submitting the application with A-1 Format only. (Copy of A-1, RR1 and RR2 formats attached at Annexure I)

As per the decision taken by IMSC in its 4th meeting held on 04.09.2014 regarding the procedure for submission and processing of the claims under TUFs, MoT vide OM No. 6/18/2014-TUFs dated 29-10-2014 had forwarded the brief guidelines on Technology

Upgradation Fund Scheme (TUFS). According to the said OM, the entrepreneur will ensure that the documents required for obtaining UID are submitted to the banks within six months of the sanction of Term Loan and also furnish information to the Textile Commissioner in Format A1 along with relevant documents such as DPR, Bank's sanction letter regarding Term Loan.

Office of Textile Commissioner vide, circular No.2 (2014-2015 series) dated 03.12.2014 has informed to **all Stakeholders that the process for development of comprehensive software for management of TUFS in this regard is under progress.** Therefore, the relevant Forms/Check Lists are not yet digitized and hence presently not available online. Therefore, all lending agencies were advised that till such time the Forms/Check Lists, which were to be put in the online system, duly filled in and signed scanned copies thereof may be sent to the office of the Textile Commissioner till entire process of management of the scheme is started through comprehensive software of TUFS. The i-TUFS portal has been made operational during November, 2015 and till that time entrepreneurs were furnishing information to the Textile Commissioner in Format A1.

Decision of the 3rd meeting of the Internal Committee: The Committee deliberated and is of the view that details required in Reporting Formats RR-1 and RR-2 are there in Format A1 and hence Format A1 may be accepted. However, for consideration of the decision of the Internal Committee, it needs to be sent to TAMC and MoT as RR1 and RR2 are the part of protocol.

Decision of the 27th TAMC: TAMC deliberated and considered that Format A1 comprises data captured in RR-1 and RR-2 and is more inclusive. In fact RR-1 and RR-2 is sub-set of Format A1. By accepting Format A1 there will be no compromise on the details of RR-1 and RR-2. Hence, TAMC viewed that Format A1 may be considered and approval of MoT may be sought as RR-1 and RR-2 are mandatory as per the Protocol .

Sub Agenda No. 3: Non-availability of Reporting Formats N-1 and N-2 for MTUFS.

For MTUFS, N-1 is reporting format submitted by the branch of the bank to their TUFS Cell/Nodal for examination of eligibility of the project/term loan for subsidy under TUFS. Whereas N-2 is reporting format for submitting actual TUFS related specifications of the plant and machinery/equipment proposed under the project. Based on the N-1 and N-2 documents, TUFS Cell of the bank determines eligibility of the project and term loan eligible for interest reimbursement.

N-1 contains information on the basic details of the unit (name, address, PAN No., SSI/Non-SSI status, company status), existing capacity, proposed capacity, project cost and term loan details.

N-2 contains list of machines proposed to be acquired along-with basic cost and annexure of the GR under which it is covered.

RO Noida has informed about non-availability of Reporting Formats N-1 and N-2 documents which is mandatory as per the protocol.

For N-1 the corroborative /equivalent document could be DPR/project report submitted to the bank with loan application, registration certificates with Government authorities. For N-2 the equivalent document could be extract of the project report providing the machines proposed to be purchased, extract of the internal process note of the eligibility assessment under the scheme wherein the total basic cost amount of machines considered eligible under the scheme is available.

Decision 3rd meeting of the Internal Committee: The Committee deliberated and is of the view that eligibility is determined by TUFs Cell of the bank on the basis of Reporting Formats N-1 and N-2 submitted by the branch of the concerned bank. Hence equivalent document/corroborative document in place of N1 and N2 may be considered. However, for consideration of the decision of the Internal Committee, it may be placed before TAMC and MoT as the document is mandatory as per the protocol.

Decision of the 27th TAMC: TAMC deliberated and considered that documents like DPR/project report submitted to the bank with loan application, registration certificates with Government authorities and extract of the project report providing the machines proposed to be purchased, extract of the internal process note of the eligibility assessment under the scheme wherein the total basic cost amount of machines considered eligible under the scheme will provide the details captured in N-1 and N-2. Hence, TAMC viewed that these documents may be considered as equivalent document/corroborative document in place of N1 and N2 and approval of MoT may be sought as N-1 and N-2 are mandatory as per the protocol.

Agenda No 6: Decisions of ITC for ratification by 27th TAMC

Sub Agenda no. 1: For ratification of machinery manufacturer/authorized agents enlistment

Enlistment of 39 machinery manufacturer/authorized agents as per Annexure-II recommended by Internal Technical Committee (ITC) in its 35th, 36th, 37th meeting held on 27.01.2022 and 10.02.2022, respectively is placed before the TAMC for ratification.

Decision of 27th TAMC: The TAMC has ratified the decision of enlistment of 39 machinery manufacturer/authorized agents as per Annexure-II recommended by Internal Technical Committee (ITC) in its 35th, 36th and 37th, meetings.

Sub Agenda no. 2 (Agenda Point No. 2.2.b of 33 ITC): Cases forwarded by ATUFs Cell The name of the machine claimed by the unit under MC-04-113 is mentioned as 'PLC controlled fully automatic flatbed screen printing machine with pneumatic blanket control' in the Invoice raised by the manufacturer's M/s. KTK Maquinas Equipamentos Industriais, LDA, Portugal. & M/s. S Roque Mauinas E Tecnologia Laser S.A., Portugal. However, the JIT has certified the machine as Comp. Multi Head Printing Machine for Garment and Garment Panel under MC-4-113. The manufacturer has also confirmed that the machine is Computerized Multi Head Screen Printing Machine having 12 Heads used for printing Garments and Garment Panels.

Decision Taken in 33 ITC: The committee was of the opinion that the JIT should confirm whether the Comp. Multi Head Printing Machine is PLC based or of a higher technology.

Decision of 27th TAMC: The agenda is to be dropped as ITC has not concluded on it.

Sub Agenda no. 3 (Agenda Point No. 2. of 35 ITC): Cases forwarded by ATUFs Cell TUFs Cell has vide Note dt. 13/01/22 forwarded the case of a unit who has purchased Weft Inserted Warp Knitting Machine from M/s. Karl Mayer. The machine was dispatched in two parts with two invoices, one part from Germany and one part from China. For both the invoices, Country of Origin is issued by the machine manufacturer. M/s. Karl Mayer vide letter dt. 26/11/2021 has clarified that according to European Law, registration under

Registered Exporter System (REX) is not required for exports from the EU or China to India because it is only provided as under:

- Under some free trade agreement (FTAs),
- In the Generalised System of Preferences (GSP) of the European Union and
- In trade in goods with the Overseas Countries and Territories.

In all other cases the machine manufacturers are allowed to self certify the COO. For new machines, a certificate of origin issued by the German Chamber of Industry and Commerce can be issued if required.

The 24th TAMC has decided that all such matters may be deliberated in the Internal Technical Committee and then placed before TAMC for deciding acceptability on a case to case basis.

Decision Taken in 35th ITC: After discussion in the matter the committee decided that the manufacturer may either get a certificate from the German Chamber of Commerce or get the COO countersigned by the German Chamber of Commerce or any other competent authority. The said recommendation of ITC may be forward to TAMC for its concurrence.

Decision of 27th TAMC: The committee opined to hold further deliberation on the subject matter with manufacturer/ association. Hence, the agenda is to be deferred for next TAMC.

Sub Agenda no. 4 (Agenda Point No. 2.2 of 35 ITC): TUFS Cell has vide Note dt. 04/01/2022 forwarded the case of M/s. Shrishti Apparels who has purchased Textile manufacturing machines from M/s. Tubular Textile Machinery Inc. USA. The certificates of origin for the said machines were issued by the Manufacturer himself. The Manufacture has submitted certain documents in respect of the Rule position / policy of the exporting country with regard to COO. Accordingly as decided in the 24th TAMC the matter is placed before the Internal Technical Committee for a decision in the matter.

Decision Taken in 35th ITC: After discussion in the matter the committee decided that the manufacturer may either get a certificate from the Indo American trade chamber of the respective country or get the COO countersigned by them or any other competent authority. The said recommendation of ITC may be forward to TAMC for its concurrence.

Decision of 27th TAMC: The committee opined to hold further deliberation on the subject matter with manufacturer/ association. Hence, the agenda is to be deferred for next TAMC.

Sub Agenda no . 5 (Agenda Point No. 2.3 of 35 ITC): TUFS Cell has vide Note dt. 24/01/2022 forwarded the representation of M/s. Autotech Non-WovensPvt. Ltd., who has purchased 4 machines from M/s. Yamuna Machine Works Limited, Vapi. All the four machines were purchased by the unit in 2016. The name plates are found attached with the machine, mentioning the model, machine serial number and year of manufacture with marker pen in contradiction of the extant guidelines. Out of the four machines, on three machines the details such as name of machine manufacturer, machine serial number and manufacturing year is shown on the PLC screens while starting the machine.

As per M/s. Autotech Non-WovensPvt. Ltd., they have complied with the guidelines applicable at the time of purchase of their machine i.e. the stipulation at para 6.4 step -3, installation of machinery, sub-para No. 6.4.2 of ATUFS guidelines published vide GR dated 29th February, 2016. The make, month/year or manufacture, name of the manufacturer, and

serial number of the machinery are clearly indicated on the machine(s) and the 'Machinery Identification Code' (MIC) have also been inscribed on the machine. The extant guidelines related to the name plate have been taken after the 14th TAMC meeting held on 25th September, 2019 only whereas their procurement was effected in 2016.

R.O. Ahmebadad while considering on the spot observations, the then guidelines and other details as submitted by the unit, have recommended the case for release of subsidy, subject to fulfilment of other provisions of the guidelines.

Decision Taken in 35th ITC: The committee opined that as this is a policy matter it may be taken up in the forthcoming TAMC meeting for further discussion in the matter.

Comments of TxC Office: Identifications of machines details from the PLC is not advisable. However, the unit had purchased the machines in the year 2016. Hence, guidelines applicable in accordance to GR dated 29th February, 2016 may only be seen for arriving on the eligibility of the claim.

Decision Taken by 27th TAMC: After detailed deliberation, the committee noted that since the machine was purchased in the year 2016, hence, as per GR dated 29.02.2016, the committee recommended to consider for processing of the particular claim subject to other conditions being fulfilled as per ATUFS guidelines and on following grounds:-

- i. Machine verified by JIT during physical inspection
- ii. Machine supplied and identity certified by the reputed manufacturer.
- iii. Specific case as Machine purchased in the year 2016 and GR modified in 2019 w.e.f 29.02.2016 hence need not insist on that particular case.

Sub Agenda no . 6 (Agenda Point No. 2.5 of 35 ITC): TUFS Cell has vide Note dt. 30/12/2021 forwarded the case of a unit who has purchased a PLC controlled Multi Chamber / Multi layer Stenter from M/s. Monforts Fong's Textile Machinery (Macao Commercial Offshore) Co. Ltd., China. The complete name of the machine manufacturers is not written on machine name plate, but matching logo is appearing in both the Invoice as well as name plate. The Machinery Supplier has confirmed that they always imprint the company logo in the name plate of the Multi Chamber / Multi layer Stenter and not their complete company name.

Decision Taken in 35th ITC: The committee has gone through the documents submitted by the OIC RO Navi Mumbai. It has observed that brand logo indicated on the invoice and on the machine name plate is matching. The Committee is of the opinion that the case can be recommended for release of subsidy provided all other conditions are met by the unit.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC.

Sub Agenda no . 7 (Agenda Point No. 4.2 of 35th ITC): Cases forwarded by Regional Office of the Textile Commissioner, Kolkata.

R.O. Kolkata have vide letter dt. 03/01/2022 forwarded the case of M/s. Lux Industries Ltd who has purchased high speed circular knitting machines from M/s. United Texmac Pte. Ltd., Singapore. The certificates of origin for the said machines were issued by the Manufacturer himself. The Manufacturer has further clarified that "The Certificate of Origin issued by the beneficiary issued by (United Texmac Pte Ltd). This shipment was dated 13/10/2019.

Chamber Singapore not allowed to apply the COO, which the shipment have shipped after 3 months, so we are unable to re-issued the chamber COO”

Decision Taken in 35th ITC: After discussion in the matter the committee decided that the manufacturer may get the COO countersigned the Singapore Chamber of Commerce or any other competent authority. The said recommendation of ITC may be forward to TAMC for its concurrence.

Decision Taken by 27th TAMC: The committee opined to hold further deliberation on the subject matter with manufacturer/ association. Hence, the agenda is to be deferred for next TAMC.

Sub Agenda no . 8 (Additional Agenda Point No. 1 of 35thITC):Case forwarded by Regional Office of the Textile Commissioner, Navi Mumbai.

R.O.Navi Mumbai has vide email dt. 26/1/2022 forwarded a case where the machine supplier i.e. the authorized agent has himself issued the Certificate of Origin (COO). As decided in the 23rd TAMC meeting the unit was asked to clarify the rule position / policy of the exporting country and the competent authority which authorizes the manufacturer to issue self- certified COO.

The units reply is as under:

1. As per the bank format, the bank asked supplier to provide Certificate of Japan origin issued by beneficiary (point No. 2, clause F46A of LC) Flag ‘A’
2. Accordingly, the supplier issued Certificate of Origin and the same was accepted by the exporting country (JAPAN) while exporting goods and importing country (INDIA) while clearing goods. Thus it was well accepted throughout the importing procedure and no query raised by any Government Institution.
3. Later on, as per decision taken in the 23rd TAMC meetings units have approached supplier with the query letter to explain the position / policy
 - The supplier has over email has confirmed that there is no Rule in Japan that the shipper cannot issue certificate of origin.
 - As per the norms of Chamber of Commerce Japan, COO can be issued by Chamber not later than 90 days from the B/L date

As per rules and other literature present on the website of Osaka Chamber of Commerce

1. Proof of Origin as issued by the Chamber of Commerce is in addition to or is a third party confirmation of the self-certification, which can be done by supplier.
2. Osaka chamber of commerce issued COO only to prove the nationality of the production.
3. In addition, for certificates of origin made privately by the exporter himself / herself to prove and issue, they will accept the signature of the documents by ‘Sign Certificate’. ‘Self – Certified Certificate of Origin is an eligible document for Sign Certificate.
4. Certificate of origin can be given only if application is made before shipment of goods or at most the certificate can be issued within 90 days of shipment.
5. If applicant need certificate of origin after this period, they can only be issued SIGN CERTIFICATE.

Decision Taken in 35th ITC: After going through the documents submitted by the unit the committee decided that the unit should get the COO countersigned the Osaka Chamber Of Commerce. The said recommendation of ITC may be forward to TAMC for its concurrence.

Decision Taken by 27th TAMC: The committee opined to hold further deliberation on the subject matter with manufacturer/ association. Hence, the agenda is to be deferred for next TAMC.

Sub Agenda no . 9 (Agenda Point No. 5 of 36th ITC)::

RO, Kolkata vide letter ref 17 (426)/19/ATUFS/RO-KOL/59 dt 24.01.2022 has forwarded case of M/s Supreme GeoTech Pvt. Ltd.

M/s Suzhow TUE Hi-Tech Non Woven Machinery Co. Ltd., supplied one needle punch non woven production line to M/s Supreme Geo Tech Pvt Ltd. vide invoice no TUE1810XX18-01 dt 12.11.2018. During JIT, it is observed that on the machine plate, full name of manufacturer is not available. A logo is available on top of name plate similar to commercial invoice logo.

While clarification sought from manufacturer, it is informed that unit's logo "TUE HI-TECH" is registered with Trademark office of State Administration for Industry and Commerce of the People's Republic of China. Manufacturer has also submitted:

- Certificate of Registration
- Certificate of Branding exercise and marketing practice duly signed by manufacturer
- Certificate of Authentication of Logo

Section Note: The logo provided by Manufacturer has been verified in website and found the same.

Decision Taken in 36th ITC: The committee gone through the documents submitted by the manufacturer such as trademark registration copy issued by Trademark office of State Administration for Industry and Commerce of the People's Republic of China and certificate of logo authenticity. The committee recommended considering such cases subject to fulfillment of other conditions as per ATUFS GR.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC.

Sub Agenda no . 10 (Agenda Point No. 7 of 36th ITC): Delisting of Authorized Agents of manufacturing units having Subsidiary Direct Sales units enlisted in Annexure-III

1. M/s Brother Industry Ltd and subsidiary units are enlisted in Annexure-III under ATUFS as follows:-

A) - M/S. BROTHER INDUSTRIES LTD. JAPAN. (Enlisted at Sr No- 423 in Annexure-III)

B) - M/S. BROTHER MACHINERY XIAN CO., LTD. CHINA (MANUFACTURING UNIT) {SUBSIDIARY UNIT OF M/S. BROTHER INDUSTRIES LTD., JAPAN}(Enlisted at Sr No- 424 in Annexure-III)

C) - M/S. BROTHER MACHINERY VIETNAM CO., LTD. VIETNAM.(MANUFACTURING UNIT) {SUBSIDIARY UNIT OF M/S. BROTHER INDUSTRIES LTD., JAPAN}(Enlisted at Sr No- 425 in Annexure-III)

D) - M/S. BROTHER MACHINERY (ASIA) LIMITED. HONG KONG (SALES OFFICE) {SUBSIDIARY UNIT OF M/S. BROTHER INDUSTRIES LTD., JAPAN}(Enlisted at Sr No- 426 in Annexure-III)

E) - M/S. BROTHER INTERNATIONAL SINGAPORE PTE LTD. SINGAPORE (SALES OFFICE) {SUBSIDIARY UNIT OF M/S. BROTHER INDUSTRIES LTD., JAPAN}(Enlisted at Sr No- 426 in Annexure-III)

The details of Authorized agents of M/s Brother Machinery (Asia) Ltd, Hong Kong: Subsidiary Sales unit of M/s Bother Industries Ltd

<i>Sr.No</i>	<i>Sr.No. and Annexure</i>	<i>Manufacturer</i>	<i>Agent</i>
1	Sr.No.19 Annexure-III	M/S. BROTHER MACHINERY (ASIA) LTD, HONG KONG	M/S. ALPINE KNITS INDIA PVT LTD., TIRUPUR
2	Sr.No.37 Annexure-III	M/S. BROTHER MACHINERY (ASIA) LTD, HONG KONG	M/S. SARA INTERNATIONAL PRIVATE LIMITED, NEW DELHI,
3	Sr.No.187 Annexure-III	M/S. BROTHER MACHINERY (ASIA) LTD, HONG KONG	M/S BALAJI SEWING MACHINE PVT LTD, JOGESWARI, MUMBAI

As per the decision Taken in 28th ITC for the similarity cases in respect of Juki and Pegasus, is reproduced below: -

“After due deliberation in the matter, the committee opinioned that M/s Juki Corporation, Japan and its subsidiaries as mentioned the above may be enlisted under ATUFS and the name of the units those who are enlisted as authorized agents with M/s. Juki Singapore Pte. Ltd, Singapore and M/s Juki India Pvt. Ltd, Bangalore may be delisted from the indicative list of machinery manufacturer under ATUFS as M/s. Juki Singapore Pte. Ltd, Singapore and M/s Juki India Pvt. Ltd, Bangalore are being the sales office of M/s Juki Corporation, Japan and its subsidiary”

Submission:

In view of above decision for M/s Juki in the 28th ITC, the above stated authorized agents those are enlisted with M/s Brother Machinery (Asia) Ltd, Hong Kong may be delisted from the indicative list, since, the sales/marketing office instead of machinery manufacturer IS not to appoint the authorized agents for selling their products as the sub-agent channel.

Decision Taken in 36thITC:The committee recommended delisting the Agents of Subsidiary Sales Units as per 28th ITC decision for similar cases.

Decision of 25th TAMC: The Committee ratified decision of ITC with applicability in prospective cases. TAMC advised ITC to consider enlistment of authorized agents on receipt of the request from the manufacturer alongwith original copy of MoU signed by both the parties as per the extant guidelines.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC.

Sub Agenda no .11 (Additional Agenda Point No. 2 of 36th ITC)::

M/s. Monforts Fong's Textile Machinery (Zhongshan) Co. Ltd vide letter dated 21.09.2021 through M/s. ATE Enterprises Private limited has informed that M/s. Monforts Fong's Textile Machinery (Macao Commercial Offshore) Co. Ltd. who was doing the commercial activities for M/s. Monforts Fong's Textile Machinery (Zhongshan) Co. Ltd is shifted their commercial activities to M/s. Monforts Fong's Textile Machinery Co. Ltd, Hongkong with effect from 22.02.2021.

In this connection, M/s. Monforts Fong's Textile Machinery (Zhongshan) Co. Ltd submitted self declaration in their letterhead and consolidated financial statement 2020 (Annual report) of M/s. Monforts Fong's Textile Machinery Co. Ltd, Hongkong.

In view of above below changes as per the request of M/s. Monforts Fong's Textile Machinery (Zhongshan) Co., may be taken in annexure –III:

Annexure –III	Present	Proposed
Sr.no.60	M/S. MONFORTS FONG'S TEXTILE	M/S. MONFORTS FONG'S TEXTILE

30/11/20

(Abroad)	MACHINERY (MACAO COMMERCIAL OFFSHORE) CO., LTD, MACAU	MACHINERY (MACAO COMMERCIAL OFFSHORE) CO., LTD, MACAU (ValidUpto 21.02.2021)
Sr.no. 332 (Abroad)	M/S. MONFORTS FONGS TEXTILE MACHINERY (ZHONGSHAN) CO. LTD. CHINA	<u>Manufacturing Unit:</u> M/S. MONFORTS FONGS TEXTILE MACHINERY (ZHONGSHAN) CO. LTD. CHINA <u>Sales Office:</u> M/S. MONFORTS FONG'S TEXTILE MACHINERY CO. LTD , HONGKONG with effect from 22.02.2021

Decision Taken in 36th ITC: The committee gone through the documents and after detailed discussion, the committee recommended the case to consider change the commercial activities office from Macau to Hang Kong w.e.f. 22.02.2021.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC.

Sub Agenda no . 12 (Additional Agenda-03 of 36th ITC)::

TUF Cell forwarded letter from RO- Noida letter dated 30.12.2021 vide ref no-11(1460)/2020/ATUFS/RON/431 reg Certificate of Origin of M/s Juki Singapore PTE Ltd (Supplier) in reference of subsidy claim of M/s RMX Joss Fashions Pvt. Ltd. and M/s R.C. Apparels (Beneficiary Units).

M/s Juki Singapore PTE Ltd has issued self certified COO in place of Chamber of Commerce & Industries or Trade promotional Counsel or authority of particular country. Accordingly M/s Juki Singapore PTE Ltd has submitted rule position of the exporting country.

The similar case in respect to M/s Pegasus Sewing Machinery PTE Ltd, Singapore is also attached alongwith.

Decision Taken in 35th ITC for similar cases is reproduced: After discussion in the matter the committee decided that the manufacturer may get the COO countersigned the Singapore Chamber of Commerce or any other competent authority. The said recommendation of ITC may be forward to TAMC for its concurrence.

Decision Taken in 36th ITC: The committee deferred the matter till TAMC direction in similar cases.

Decision Taken by 27th TAMC: The committee opined to hold further deliberation on the subject matter with manufacturer/ association. Hence, the agenda is to be deferred for next TAMC.

Sub Agenda no . 13 (Agenda Point No. 02 of 37thITC):

M/s RGI Meditech Pvt Ltd vide letter dated 10.01.2022 forwarded a request for addition of Drum Filter System of different sizes as Essential Equipment/ Machinery in list of eligible machinery under ATUFS.

As per representation, Drum Filter which is essential Machinery/equipment to be fitted with main machinery of Adult Diaper/ Baby Diapers/ Adult Pull up Diapers Machine (MC-3- Non Woven Technical Textile Products) incurs heavy investment. Being allied equipment, Drum filter cost was not considered under Capital Subsidy.

Drum filters are essential equipment to extract air from main machine and send back cotton/pulp to main machine for reprocessing. The drum filters curbs cotton/ pulp splinters spread into environment released along with extracted air.

Section Note: An E-mail dated 09.02.2022 has been sent to concern to share Cost of Drum Filter and its % of cost component in respect to Main machine.

Decision taken in 36thITC:The committee opined to call the same details from manufacturer in respect to scope of equipment, technical literature to review eligibility of machine inclusion under ATUFS.

In lieu of above M/s RGI Meditech has submitted details as follows:

- Main Machine cost: Around Rs. 11-12 Cr (As per invoice mentioned in letter)
- Cost of Drum Filter: Around Rs. 65-75 Lacs
- Cost of Drum Filter involved in Main machine- 5-7 % only

In addition, it has been noticed that Drum filter is an integral supply with complete line supplied by various other manufacturer (Through outsourced from Drum filter manufacturer)

Decision Taken in 37th ITC: The Committee has gone through the JIT report and noticed that JIT itself has certified it is accessory of machine. The Committee is of the opinion that any component of the machine cannot be considered as an integral part of the main machine if purchased from another manufacturer. The beneficiary unit may ask the manufacturer of the Drum Filters to enlist themselves as component / accessories manufacturer separately so that its cost may be considered in future as spare parts / accessories.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC.

Sub Agenda no . 14 (Agenda Point No. 03 of 37thITC):

M/s RemakMakina Sanayi VeTicaret Limited Sirketi, Istanbul has forwarded an application for enlistment as manufacturer under ATUFS for machine MC-3-W-16. Unit had submitted Embassy certificate on dated 21.12.2020 issued by Consulate General of India, Istanbul wherein applied machine i.e. PLC Based Printing Machine exclusively for Technical Textiles (MC-3-W-16) was not certified. This office has sought clarification from unit vide email dated 31.12.2020.

In lieu of above, the unit has submitted certificate (Business License) issued by Istanbul Chamber of Commerce dated 04.03.2021 without Embassy attestation. Unit has resubmitted the copy along with Embassy attestation in last page without any sign stamp over main content pages.

This office vide email dated 16.02.2022 informed the unit to submit revised Embassy certificate in same format which was submitted earlier.

Decision Taken in 37th ITC: The committee gone through the documents submitted by the unit and recommended the enlistment of M/s RemakMakina Sanayi VeTicaret Limited Sirketi, Istanbul as a machinery manufacturer under ATUFS, based on the Embassy Certificate wherein it is stated that the applicant unit is a Textile machinery manufacturer

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC.

Sub Agenda no .15 (Agenda Point No. 05 of 37th ITC):

Representation received from M/s. Lohia Corp Limited, Kanpur, U.P.

M/s. Lohia Corp Limited, Kanpur is enlisted at Sr.No.351 in Annexure-III i.e. the Indicative List of Machinery Manufacturers under ATUFS finalized based on fulfilling the requirement for enlistment as per Circular No 9 (2018-19 Series) Dated 27.03.2019. . The unit has vide email dt. 17/02/2021 requested this office to enlist their manufacturing unit at **Bangalore, Karnataka** also as their customers are facing rejection of subsidy claims based on their enlistment.

S No	Name of Manufacturer	Manufacturing Units
1	Lohia Corp Limited (Enlisted at Sr No-351 Annexure-III)	1. D-3/A, Panki Industrial estate, Kanpur-208022
		2. Lohia Industrial Complex, Chaubepur, Kanpur-209203
		3. 486, C1, Peenya Industrial Area, 14 th Cross, Peenya-IV Phase, Bangalore-560058

The unit i.e. M/s. Lohia Corp Limited, Kanpur had submitted **Annual Report of the Company for the year 2020-21** wherein addresses of all the factories of the company appear at the bottom of page number 8 of the report. The unit had also submitted all 3 factory licenses for considering their manufacturing units for enlistment under A-TUFS.

Decision Taken in 37th ITC: After detailed discussion, The committee recommended to enlist other manufacturing unit of M/s. Lohia Corp Limited, Kanpur situated in Bangalore. As such, Sr. No. 351 of Annexure-III will be amended.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC.

Sub Agenda no .16 (Agenda Point No. 06 of 37th ITC):

Case forwarded by M/s. R. O. Guntur(Discussed in 30th ITC: Agenda point no.5)

A unit has purchased the following machines from M/s. Techno Create Engineers, Surat. The Model Number mentioned in the commercial invoice and machine plates are not matching as given below.

Sr. No	Machine	Model No. in commercial invoice.	Model No. mentioned in machine plate.
1.	PLC based soft flow dyeing machine	Hi-End Soft Flow	SFDM-5 CH
2.	PLC Controlled Multi Chamber Multi Layer Stenter with minimum of 7 chamber with arrangement of Thermic Fluid	Smartflow Hi-Bond Stenter	SM-7CH

The clarification given by the supplier is that they have written short form in the machine name plate as under:

1. SM-7CH for Smart 7 Chambers
2. SFDM-5CH for Soft Flow Dyeing Machine - 5 Partition

Decision Taken in 30th ITC: The committee felt that the Regional Office should be asked to first certify whether the machine name mentioned in the Invoice / Machine Plate are

30/12/20

having the same benchmarked technology as specified under ATUFS, before taking up the matter with ITC.

As per the above decision, email dated 24.01.2022 sent to RO, Guntur requesting further clarification on this matter.

RO-Guntur vide letter dated 15.02.2022 forwarded the JIT report (Appendix to Format-6) on bench marked specifications of the installed machines under ATUFS.

Decision Taken in 37th ITC: The committee, based on the inspection report submitted by OIC R.O.Guntur recommended as under:

1. PLC based soft flow dyeing machine: The invoice description and ATUFS description do not match hence the machine does not qualify and hence, not recommended
2. PLC Controlled Multi Chamber Multi Layer Stenter with minimum of 7 chambers with arrangement of Thermic Fluid: The invoice description and ATUFS description matches hence the machine is recommended for consideration under ATUFS.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC.

Sub Agenda no . 17 (Agenda Point No. 09 of 37thITC):

A representation has been received from the All India Man-Made Metallic Yarn Association dt. 14/10/2021 for withdrawal of restriction of Handloom Sector for machines covered at Sr. No. 12,13,14,15 & 16 in MC-5 of GR on Amended TUFS. The Association has informed that the said machines i.e. Coating Machine for Metallic Yarn, Universal Double Covering Machine for Jari Processing only, Micro Slitting machine for Jari Processing only, Coating Vacuum Metalizer for Jari Processing only and Twisting Doubling machine for Jari Processing only, have been installed by Surat based Jari Processing Units and due to the restriction of their being eligible for Handloom Sector only, these units are deprived of the benefits of ATUFS.

The Association has also informed that the said machines have no direct or immediate next chain connection in Handloom and that Handloom segment will not be capable to invest such a huge amount to purchase these machines. The use of such machines is not feasible under the Handloom Sector and the data of National Handloom of the past two decades will reflect that none of the above said machines were installed in the Handloom Sector

Decision Taken in 29th ITC:As articles of clothing with zari have been reserved for exclusive production by Handloom, vide The Handlooms (Reservation of Articles for Production) Act, 1985, this issue may not be in the purview of ITC. As such the matter may be taken up with the Development Commissioner Handlooms, Ministry of Textiles, New Delhi.

In this connection, e-mail dated- 07.12.2021 has been sent to concern.

An e-mail dated 05.01.2022 from All India Man Made Metallic Yarn Slitter Association and representation through HMoS for Railways and Textiles vide letter dated 24.01.2022 is received further on the subject.

Decision Taken in 37th ITC: The committee suggested that an expert committee may be formed to study and review whether these machines (Sr.No. 12,13,14,15 at MC-5) are

falling under any segment of textile industry. In addition, the opinion of DC Handloom may be taken in this matter.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC. The Committee also directed to formulate the Expert Committee, which may submit its report within 15 days from the date of issuance of order for constitution of the Committee.

Supplement Agenda for 27th TAMC for discussing issues of ATUFS and Previous Versions of TUFS at 02:30 pm on 13.04.2022 through VC

Supplement Agenda no .01 :

For ratification of machinery manufacturer/authorized agents enlistment

Enlistment of 40 machinery manufacturer/authorized agents as per annexure-III recommended by Internal Technical Committee (ITC) in its 38th and 39th meeting held on 10.03.2022 and 24.03.2022 respectively is placed before the TAMC for ratification

TAMC may review and ratify the list.

Decision Taken by 27th TAMC: TAMC ratified the list of 40 machinery manufacturer/authorized agents as per annexure-III.

Supplement Agenda Point No-02:

RO Guntur vide e-mail dated 23.03.2022 forwarded JIT report of M/s Venus Mills Pvt Ltd, Surat.

M/s Venus Mills Pvt Ltd, Surat (Beneficiary unit) purchased 3 nos Printing machine from M/s Indian Textile Engineers Pvt Ltd. During inspection, it is observed that machine is having manual color filling mechanism instead automatic. The invoice copy mentioned as PLC based fully automatic Flat Bed Screen Printing Machine. The machine manufacturer has also submitted declaration stating the supplied machine is fully automatic flat bed printing machine.

Decision Taken in 39th ITC : The ITC examined the documents provided by the RO and noted that since JIT has already submitted the observation that machine is with manual color filling mechanism, Why not OIC of concerned RO took decision and disposed of the case at their level. Committee condemned that the visiting officer who is certifying the machine is manual, then why has he recommended the claim.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC. The Committee also directed that such cases should be decided at RO level.

Supplement Agenda Point No-03:

ITTA has forwarded enlistment case M/s. Guangzhou Xingshi Equipments Co, Ltd., China. The case represented in 37th ITC (Agenda-01). Section has verified the documents and noted Manufacturer name was differed as per translation copy as well as govt. database.

Decision taken in 37th ITC: Not recommended due to difference in the name of the unit. Clarification is to be called from ITTA and Indian Embassy in China.

Further Section has received documents on 10.03.2022 from M/s DIMA Products (Beneficiary unit) as follows in support of name of Machine Manufacturer i.e. M/s. Guangzhou Xingshi Equipments Co, Ltd.,:

- Commercial Invoice Copies
- Packing List
- COO
- Machine Name Plate
- Bill Of Lading
- Bank Remittance Copy
- Independent Credit Agency report
- Self Declaration

Decision Taken in 39th ITC: -The ITC reviewed the documents submitted by the unit in support of registered name of the unit i.e. M/s. Guangzhou Xingshi Equipments Co, Ltd. The registered unit name in Shipping/Bank documents routed through RBI is found the same. Hence, the ITC recommended the unit for enlistment as indicative machine manufacturer under ATUFS.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC.

Supplement Agenda Point No-04:

M/s Savio India Pvt Limited forwarded letter vide dated 12.03.2022 in regard to change the name to M/s. Vandewiele-Savio India Private Limited from M/S. Savio India Limited.

M/S. Savio India Limited, Coimbatore (Subsidiary Manufacturing Unit Of Ms. Savio Macchine Tessili S.P.A., Italy) is enlisted at serial no.363 in Annexure-III.

In this connection, unit has submitted

- Certificate of Incorporation dated 20.11.2020 for change the name to M/S. Savio India Private Limited from M/S. Savio India Limited (Name available in this section records)
- Certificate of Incorporation dated 15.12.2021 for change the name to M/s. Vandewiele-Savio India Private Limited from M/S. Savio India Private Limited.

In addition, unit has provided revised undertaking, Sales figure and GST registration Certificate.

Decision Taken in 39th ITC: -The ITC examined the documents submitted by the unit and recommended for name change with date of effect in respective annexure.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC.

Supplement Agenda Point No-05:

With reference to instruction of competent authority to review the case of M/s Epson India Pvt. Ltd, Bangalore:

M/s. Epson India Pvt. Ltd., Bangalore has vide letter dt. 2/12/21 requested this Office to enlist approximately 16 warehouses all over India. M/s. Epson India Pvt. Ltd., Bangalore is enlisted as an authorized agent of M/s. Seiko Epson Corporation Limited, Japan. However, the Digital Textile Printer sold by them is being invoiced from their registered warehouses all over India and their customers are not able to claim ATUFS subsidy as their warehouses are

not enlisted under ATUFS. As such they have requested to enlist their 16 warehouses situated all over India so that their clients can avail of ATUFS subsidy.

Decision Taken in 33rd ITC: Matter deferred to next Meeting.

A VC was conducted with the Textile commissioner alongwith Shri SP Verma (A.Tx.C), Shri V.K. Kohli (JTxC) and Shri Ashok Das (Company Secretary- M/s Epson India) on dated 14.01.2022, wherein unit was asked to submit invoice copies raised by different warehouses to review and understand the process & to arrive a conclusion to mitigate the issue.

Unit has submitted documents vide e-mail dated 16.02.2022 raised from Tamilnadu and New Delhi offices.

Decision taken in 37th ITC: The ITC deferred the matter and requested to call for more details

Decision taken in 38th ITC: The ITC reviewed the case and opined to call person presentation in forthcoming ITC meeting from the manufacturer/Authorized agent. The shipping documents also to be called from the unit to review.

As per decision M/s Epson India delegates are called in 39th ITC meeting to represent the case. As such, Mr L.K. Vasudevan (General Manager-Sales and Marketing) and Mr Rupesh Ramesh Kedare (Sales and Marketing) attended the meeting on behalf of Epson India Pvt Ltd and explained why they need enlistment of warehouses name under ATUFS Scheme.

Decision Taken: The representative from M/s Epson India Pvt Ltd present in the meeting has submitted their requirement and reasons for submitting the said request. The ITC noticed that M/s. Epson India Pvt. Ltd. is importing machines and keeping in warehouses at different location and based on requirement of local industry supplying the printers from warehouse. While enquiring in detail, it is gathered by the ITC that they are mainly stocking the goods in different warehouses in India for which they requested for authorization. Since provision of authorized stockiest is not allowed in revised guidelines for ATUFS, hence ITC is of opinion that their request for enlistment of warehouses cannot be considered as per the provision of ATUFS and suggested to M/s Epson India Pvt Ltd to issue the centralized invoice from their main manufacturer i.e. M/s. Seiko Epson Corporation Limited, Japan in line with ATUFS GR.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC.

Supplement Agenda Point No-06: Query from RO-CBE cyber Textile

M/s Cyber Textiles Pvt Ltd, Tamil nadu applied for 15% CIS under MC-03 for Shuttleless Weaving machine for producing Technical Textile. JIT has observed that unit is manufacturing various fabrics which were sent to sister's concern for value addition. As such RO Coimbatore not recommended the case under MC-03. Subsequently unit has sent request letter to consider under MC-01 with 10% CIS instead MC-03 as specification of the claim shuttle less weaving machine are same, under the Clause 4.2.3 of GR under ATUFS dated 13.01.2016 i.e. "Machinery eligible for one segment is eligible for other segment (s)/activity (ies) also unless its eligibility is specifically restricted for a particular segment/ activity".

Decision Taken in 39th ITC :-As the TAMC in its 25th TAMC meeting held on 22/02/2022 already accepted the recommendation of ITC for consideration of such claims for subsidy @10% under ATUFS, the ITC opined that OIC, RO Coimbatore is requested

to decide and dispose off the case at their level as per ATUFS guidelines and TAMC decision.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC.

Supplement Agenda Point No-07 :-

TUFS Cell has email dt. 01/02/22 forwarded copy of note dt. 01/02/22 received from R.O. Ahmadabad regarding justification of price variation for same model Rapier looms with same specifications by M/s Shandong Rifa Textile Machinery Co. Ltd.

During the scrutiny of ATUFS claims by various units, it is noted that M/s ShangdongRifa Textile Machinery Co Ltd, China has invoiced machines at different prices for same model rapier looms having same specifications to different clients. Accordingly, this Office has taken up matter with supplier vide email dated 30.12.2021 raising difference in invoices of 4 Surat based units:

- A) - M/s Gokul Textile, Surat: Invoice date-13.01.2020 @ 55251 USD
- B) - M/s Jay Pareva Textile Pvt Ltd, Surat: Invoice date-18.05.2021 @ 52000 USD
- C) - M/s Keshav Fab, Surat: Invoice date-14.09.2020 @ 40000 USD
- D) - M/s Shri Lakshmi fabrics, Surat: Invoice date-22.03.2021 @ 56500 USD

M/s Shandong Rifa Textile Machinery Co has submitted clarifications vide email dated 10.01.2022. The Manufacturer has mentioned below points while deciding prices of machine in market:

- i) Demand of machinery over the globe
- ii) Prices of raw material
- iii) Exchange rate fluctuations
- iv) Quantities of machine ordered
- v) Importance of customer

Supplier has also listed reasons as follows for mentioned cases:

- A) M/s Jay Pareva Textile Pvt Ltd, Surat: Due to demand downtrend during Nov 2020, order was confirmed at 52000 USD and supplied.
- B) M/s Gokul Textile, Surat: Order confirmed at normal price at 55521 USD during November 2019.
- C) M/s Shri Lakshmi fabrics, Surat: Normal price was 52500 USD however customer has changed specification in ordered machine which led manufacturer to increase price to 56500 USD comprising penalty for changing specification.
- D) M/s Keshav Fab, Surat: Covid/ Lockdown threat on business, Competition Client.

Decision taken in 36th ITC: The ITC has gone through the clarification provided by the manufacturer M/s ShangdongRifa Textile Machinery Co Ltd, China. The ITC opined to verify the specification supplied to above mentioned beneficiary units. As such, the manufacturer may be called to submit invoice copies for all mentioned units. Apart from this, in case of M/s. Shri Laxmi fabrics, Surat, the justification on increase of price by the machine supplier from 52500 USD to 56500 USD on account of change of specification or spare in comparison to earlier order placed and thereby change of specification and its effect on increase on price.

In lieu of above RO- Ahmadabad submitted invoice details along with agreement copy of M/s Shri Laxmi Fabrics as per decision of 36th ITC covering the following change in specifications for the cost changes.

- 1. To change jacquard model from JKD16-2688 to JKD16-5376.
- 2. To change the Reed count as 54 dents/inch.

Decision Taken in 39th ITC: -The ITC checked the invoice details, agreement on specification change by M/s Shri Laxmi Fabrics and clarification submitted by the manufacturer, and opined that due to COVID pandemic distress sale, the manufacturer supplied machine at lower price. Post lockdown, steep increase in raw material price, manufacturer has again increased price to the normal extent. Hence, after due deliberations, the ITC recommended the aforesaid ATUFS claims, those who have purchased Rapier looms from M/s ShangdongRifa Textile Machinery Co Ltd, China subject to fulfill the other conditions.

Decision Taken by 27th TAMC: The committee reviewed the case and accepted the recommendations of the ITC.

Handwritten signature/initials

Annexure I to minutes of 27th TAMC meeting

List of attendees

S. No.	Name and organisation
1.	Ms. Roop Rashi, Textile Commissioner - In Chair
2.	Ms. Usha Pralhad Pol, Deputy Director General, OTxC, Mumbai
3.	Shri .S P Verma, Additional Textile Commissioner, OTxC, Mumbai
4.	Shri V K Kohli, Joint Textile Commissioner, OTxC, Mumbai
5.	Sh. Iqbal Ahmad, Director, OTxC, Mumbai
6.	Ms. Avni Gupta, Deputy Director, OtxC, Mumbai
7.	Shri Humayun K. Assistant Director , OTXC Mumbai
8.	Sh. Sourav Mukherjee, Assistant Director, OtxC, Mumbai
9.	Dhiraj Shah Chairman, Synthetic and Rayon Textiles Promotion Council, Mumbai
10.	Dr S Sunanda, Secretary General, Confederation of Indian Textile Industry, New Delhi
11.	Shri Bharat Gandhi Chairman, FIASWI, Surat
12.	Shri Charanjeev Singh President, Ludhiana Knitwear Club, Ludhiana
13.	Shri Sanjay Dudeja, Apparel Export Promotion Council (AEPC),Gurgaon
14.	Shri Sachin Kumar E.D. Textile Machinery Manufacturers Association, Mumbai
15.	Ms. Chandrima, Apparel Export Promotion Council
16.	Shri S Balaraju E.D. , Synthetic and Rayon Textiles Promotion Council, Mumbai
17.	Shri Zumar Damania Representative TUFS Cell, IDBI Bank, Mumbai
18.	Shri R.P. Gupta TUFS Cell, Small Industries Development Bank of India(SIDBI),
19.	Dr. K. Selvaraju S.G. , The Southern India Mills' Association, Coimbatore
20.	Dr. Anup Rakshit E.D., Indian Technical Textile Association (ITTA), Mumbai
21.	Representative of , TUFS Cell, State Bank of India, Mumbai
22.	Representative , TUFS Cell, Central Bank of India, Mumbai
23.	Representative TUFS Cell, Bank of India, Mumbai
24.	Ms. Vaishali, TUFS Cell, Union Bank of India, Mumbai
25.	Shri Rajeev Ranjan , TUFS Cell, Bank of Baroda, Mumbai
26.	Shri Pankaj Agarwal, Indian Jute Mills Association, Kolkata.
27.	Shri Naresh Sauran TUFS Cell PNB

151

SR. NO.	NAME OF THE UNIT	ELIGIBLE TEXTILE MACHINE COVERED UNDER WHICH ANNEXURE OF ATUFS / % OF COMMISSION
467	M/S DYE-FAB PRESSURE TECHNOLOGY., BHILWARA	MC-2-7, MC-2-42
468	M/S. RAMSONS ENGINEERING CO., GUJARAT	MC-2-47, MC-2-54, MC-2-(A)-10, MC-2-8
469	M/S. SHREE SHIV SHAKTI ENGINEERING. UDHNA, SURAT	MC-1-A-7
470	M/S. RAMP IMPEX PVT, LTD., DELHI	MC-2-82
471	M/S. STEFAB INDIA LIMITED NEW DELHI	MC-4-87, MC-4-88, MC-4-26, MC-4-115, MC-4-114
472	M/S. SAMARTH ENTERPRISE SURAT	MC-1-B-5
473	M/S. SHREE KASHIBAA INDUSTRIES SURAT	MC-1-A-7, MC-1-A-1
474	M/S. M.K. ENGINEERS, PANIPAT	MC-2-57, MC-2-29, MC-2-59, MC-2-7, MC-2-55, MC-2-8, MC-2-44, MC-2-30, MC-2-31, MC-2-41, MC-2-68
475	M/S. RAJDEEP BOILER PVT, LTD, SURAT	MC-2-73
328	M/S. INDUSTRIAL FABRICATORS VAPI, GUJARAT	MC-2-32
476.	M/S. STAR BOILERS PVT, LTD., ROHTAK, HARYANA	MC-2-73
477.	M/S. GSK ENGINEERING WORKS., LUDHIANA	MC-2-41, MC-2-39, MC-2-75, MC-2-29, MC-2-5, MC-2-19
478.	M/S. GLOBAL IMPEX, SURAT.	MC-1-A-7
479.	REGISTERED OFFICE: M/S. R.B. ELECTRONIC & ENGINEERING PVT. LTD., ANDHERI (W), MUMBAI. MANUFACTURING UNIT: M/S. R.B. ELECTRONIC & ENGINEERING PVT. LTD., VAPI, GUJARAT.	MC-2-41, MC-6-C-P, MC-2-6, MC-2-27, MC-7-21, MC-2-43, MC-2-44, MC-2-82, MC-3-H-6, MC-3-H-13, MC-2-54, MC-4-11
480.	M/S. R.B. TECHNIC, TIRUPUR.	MC-2-41, MC-2-17, MC-2-19
481.	M/S. DEEP PNEUMATICS PVT. LTD., AHMEDABAD.	MC-1-A-8, MC-1-C-10
482.	M/S. GOLDEN FALCON INTERNATIONAL, TIRUPUR, TAMILNADU (AUTH. AGENT OF M/S. ZHEJIANG PROMAKER INTELLIGENT	5%

2672

	EMBROIDERY EQUIPMENT CO, LTD., CHINA)	
483.	M/S. EMBRO SALES & SERVICES, NEW DELHI. (AUTH. AGENT OF M/S. MOBASESUNSTAR CO., LTD. KOREA)	5%
484.	M/S. SLIVER TEX ENGINEERS P. LTD., COIMBATORE. (AUTH. AGENT OF M/S. ZHEJIANG YEXIAO KNITTING MACHINERY CO., LTD. CHINA)	7%
485.	M/S FABNATION IND, GURUGRAM, HARYANA (AUTH. AGENT OF M/S REGGIANI MACHINE SPA, ITALY)	2%
486.	M/S. JAY INSTRUMENT AND SYSTEMS PRIVATE LIMITED., MUMBAI (AUTH. AGENT OF M/S. ULTRAJET ENGINEERING SDN BHD., MALASIYA)	5%
487.	M/S. SAKHO ENTERPRISES, BANGLORE (AUTH. AGENT OF M/S. BUKANGS, KOREA)	10%
488.	M/S. INDIANA ACIDS & CHEMICALS P LTD., LUDHIANA, PUNJAB (AUTH. AGENT OF M/S. AUDACES EUROPE S.R.L. ITALY)	4%
489.	M/S. LAKSHMI BIO CHEM, TIRUPUR, TAMIL NADU (AUTH. AGENT OF M/S. FABRO MAKINA SANAYI VE TICARET ANONIM SIRKETI., TURKEY)	10%
IMPORTED		
482	M.S. FABRO MAKINA SANAYI VE TICARET ANONIM SIRKETI., TURKEY	MC-4-113
494	M/S. ZLINK MACHINERY AND EQUIPMENT CO, LTD., CHINA	MC-3-I-10
495	M/S. POONG KWANG MACHINE CO, LTD., KOREA	MC-2-13, MC-2-12, MC-2-64, MC-2-57, MC-2-38, MC-2-60
496	M/S. SHANGHAI LEADER INDUSTRY CO, LTD., CHINA (AUTH. AGENT OF M/S. SHANGHAI ZHONGJIAN TEXTILE MACHINERY CO, LTD., CHINA)	2%

100

497	M/S. COSMA TECHNOLOGY PTE, LTD., SINGAPORE (AUTH. AGENT OF M/S. OZBILIM TEKSTIL MAKINALARI SANAYI TICARET LIMITED SIRKETI, TURKEY)	2%
498	M/S. ANDRITZ PERFOJET SAS, FRANCE	MC-3-G-1-VIII
499	M/S. ALFSEN OG GUNDERSON AS, OSLO, NORWAY	MC-3-H-5
500	M/S. GBOS LASER INC., CHINA	MC-4-21
501	M/S. TONGXIANG QIANGLONG MACHINERY CO., LTD., CHINA	MC-4-38

412.	<u>PARENT UNIT:</u> M/S. YOANTION INDUSTRIAL INC., LTD, CHINA <u>SUBSIDAIY SALES UNIT:</u> M/S. XINCHANG YOANTION IMPORT AND EXPORT CO, LTD., CHINA	MC-2-59
502.	M/S. HANGZHOU IECHO SCIENCE & TECHNOLOGY CO, LTD. CHINA	MC-4-30
503.	M/S. HUZHOU HUISENG MACHINERY CO, LTD., CHINA	MC-2-40
504.	M/S. WILHELM NIEMANN GMBH & CO., GERMANY	MC-3-H-19
518	M/S.REMAK MAKINA SANAYI VE TICARET LTD. ISTANBUL .	MC-3-W-16
ACCESORIES		
02.	M/S. HYUNG JAE PRECISION MACHINERY CO., LTD. KOREA.	TRICOT BEAM

SR. NO.	NAME OF THE UNIT	ELIGIBLE TEXTILE MACHINE COVERED UNDER WHICH ANNEXURE OF ATUFS	MOU FOR AUTHORIZED AGENT WITH % OF COMMISSION
INDIGENOUS			
1	M/S. P MECH ENGINEERS., SURAT.	MC-2-47	
2	M/S. BTI TEX PRIVATE LIMITED., AHMEDABAD.	MC-1-A-1	
3	M/S. AMBICA TEXTILE INDUSTRIES., SURAT.	MC-1-B-5	
4	M/S. SATYAM TRADING, SURAT.	MC-1-B-5	
5	M/S. HYDROUS INNOVATIVE TECHNOLOGIES THANE.	MC-2-9	
6	M/S. AASTHA TEXTILE ENGINEERING SURAT.	MC-1-B-5	
7	M/S. EMM ARR INC AVINASHI.TAMILNADU	MC-4-26, MC-4-27, MC-4-42	
8	M/S. TECHAIDS. MOHALI, PUNJAB	MC-2-63	
9	M/S. TEXSINGH MANUFACTURING CO. AHMEDABAD.	MC-2-59, MC-2-11	
10	M/S. PARUL TEXTILES, AHMEDABAD.	MC-2-40	
11	M/S. SAMR TECHNOLOGY PRIVATE LIMITED, BENGALURU, KARNATAKA (AUTH. AGENT OF M/S. HANGZHOU IECHO SCIENCE & TECHNOLOGY CO., LTD. CHINA)		5%
12	M/S. CORPORA CONSULTANTS PVT LTD., GURGAON (AUTH. AGENT M/S. HUZHO HUISENG MACHINERY CO, LTD., CHINA)		5%
13	M/S. BKN ENTERPRISE PRIVATE LIMITED., SURAT (AUTH. AGENT OF M/S. FUJIAN YONTHIN DIGITAL CONTROL TECHNOLOGY CO., LTD. CHINA)		10%
14	M/S. V.R.K. ENGINEERING, ERODE	MC-2-9	
15	M/S. SRI VALLABAI ENGINEERINGS, ERODE	MC-2-9	
16	M/S. TECHNOTEX ENGINEERING AHMEDABAD	MC-2-40	
17	M/S. RAJ INDUSTRIES. SURAT	MC-2-42	
18	M/S SMART ROLL INDUSTRIES, SURAT	MC-2-63	
19	M/S. KIM TEXTILE MACHINERY, SURAT	MC-2-2	

MC-34

205

20	M/S. SHREE KRISHNA INDUSTRIES, AHMEDABAD	MC-3-H-14	
21	M/S. EAGLE ENGINEERING, SURAT	MC-1-B-5	
22	M/S. PARAMA TEXMACH PVT LTD., SURAT	MC-2-7, MC-2-24, MC-2-41, MC-2-42, MC-2-56, MC-2-75	
23	M/S. FAHI-Q-INNOVATION, TAMILNADU	MC-4-C-113	
24	M/S. UNITRADE WEAVING ENGINEERING PRIVATE LIMITED, SURAT	MC-1-A-7	
25	M/S. AALIDHRA INDUSTRIES PRIVATE LIMITED, NAVSARI	MC-1-B-7, MC-2-2	
ABROAD			
1	M/S. JEANOLOGIA S.L., SPAIN	MC-2-60, MC-2-85	
2	M/S. POONG KWANG MACHINE CO, LTD., KOREA	MC-2-15	
3	M/S. AULONA MACHINERY SRL., ITALY	MC-3-I-9	
4	M/S. USTUN MAKINA TEKSTIL SAN. VE TIC. LTD. STI., ISTANBUL, TURKEY	MC-4-23, MC-4-25, MC-4-28, MC-4-29, MC-4-37, MC-4-40, MC-4-41, MC-4-42, MC-4-65, MC-4-66, MC-4-95, MC-4-115	
5	M/S. ARIOLI S.P.A., ITALY	MC-2-8, MC-29, MC-2-38, MC- 2-48, MC-2-54	
6	M/S. TECHNOPLANTS SRL., ITALY	MC-3-H, MC-3-G-VI, MC-3-G- VII, MC-3-I-11, MC-3-I-15	
7	M/S. SHIJIAZHANG SANJIE MACHINERY EQUIPMENT CO., LTD. CHINA	MC-3-H-22	
8	PARENT MANUFACTURING UNIT: M/S. NINGO CIXING CO.LTD, CHINA SUBSIDAIARY SALES UNIT: M/S. CIXING (HONGKONG) LTD.HONGKONG	MC-4-38	
9	M/S. QUANZHOU ZHONGQUAN EXTERNAL SERVICE CO., LTD., CHINA (AUTH AGENT OF QUANZHOU BUSHUO MACHINERY CO., LTD CHINA)		
10	M/S. CHANGSHU ZHENTAI NONWOVEN MACHINERY CO., LTD. CHINA	MC-3- G-1-vi	
11	M/S. MAHLO GMBH & CO. KG, GERMANY	MC-2-87	

10