



E-Serve No.: 217 of 2024 | Date: December 16, 2024

Sub: EPCG Scheme - Applicability of amendment to Para 5.10(c) of Hand Book of Procedures 2015-20 (Mid-Term Review)

Dear Member,

We wish to inform you that DGFT has issued Policy Circular No.10 dated 13.12.2024 ([copy enclosed](#)) regarding applicability of Para 5.10(c) of HBP 2015-20 (Mid-Term Review) to third-party exports under the EPCG Scheme.

BACKGROUND OF THE CASE

- The Hon'ble High Court of Ahmedabad, in its judgment dated 21.12.2023 (SCA No.16316/2021), set aside Policy Circular No.22/2015-20 dated 29.03.2019.
- Subsequently, the SLP (Civil) Diary No. 29793/2024 filed by the Union of India was dismissed on 02.08.2024.

DECISION

Consequently, it is informed that the amendment to Para 5.10(c) of HBP 2015-20 is prospective in nature and applicable only to third party exports made against EPCG Authorisations issued on or after 05.12.2017.

Members may kindly make a note of the above

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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