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**Minutes of the 28<sup>th</sup> meeting of the Internal Technical Committee under Amended  
Technology Up gradation Fund Scheme (ATUFS) was held on 12.10.2021**

The 28<sup>h</sup> meeting of the Internal Technical Committee under Amended Technology Up gradation Fund Scheme (ATUFS) was convened on 12.10.2021 at 11.30 A.M. under the Chairmanship of Shri S. P. Verma, Joint Textile Commissioner in the Conference Hall of the Office of the Textile Commissioner, Mumbai. The list of participants is attached as Annexure-I. The agenda points which were discussed and decisions taken thereof are as under:-

**Agenda Point No.1: Enlistment of Parent manufacturing unit along with their subsidiary units**

1 M/s Juki India Pvt Ltd have submitted the documents for enlistment / restoration of the following units under ATUFS:-

- a) M/s Juki Corporation, Japan (Parent Manufacturing Unit)
- b) M/s Juki Matsue Corporation, Japan (Manufacturing Unit) as a subsidiary of (a)
- c) M/s Juki (Vietnam) Co. Ltd, Vietnam (Manufacturing Unit) as a subsidiary of (a)
- d) M/s Juki (Shanghai) Industrial Co. Ltd, China(Manufacturing Unit) as a subsidiary of (a)
- e) M/s Juki (Langfang) Industrial Co. Ltd, China (Manufacturing Unit) as a subsidiary of (a)
- f) M/s Juki Singapore Pte Ltd, Singapore (Sales Unit) as a subsidiary of (a)
- g) M/s Juki India Pvt. Ltd., Bengaluru (Sales Unit) as a subsidiary of (a)

Juki group of companies are enlisted in Annexure-I & Annexure-II under ATUFS as a machinery manufacturer which are not valid at present. In regards to enlistment of subsidiary units, they have submitted the Corporate Report-2020 of M/s Juki Corporation, Japan showing all its subsidiaries.

Being the subsidiary of Juki Group, M/s Juki Singapore Pte Ltd, Singapore & M/s Juki India Pvt Ltd, Bangalore are the main sales office, doing the business of sales & marketing of the products made from the manufacturing units of Juki situated in Japan, China and Vietnam.

In this context, as per discussion & direction of the 27<sup>th</sup> ITC meeting, the following are the Authorized Agents had been enlisted along with M/s Juki Singapore Pte Ltd, Singapore and M/s Juki India Pvt Ltd, Bangalore.

<b>Sr.No</b>	<b>Sr.No. and Annexure</b>	<b>Manufacturer</b>	<b>Agent</b>
1	Sr.No.144 Annexure-III	M/S JUKI SINGAPORE PTE LTD, SINGAPORE	M/S IIGM PVT LTD, BANGALORE
2	Sr.No.156 Annexure-III	M/S JUKI SINGAPORE PTE LTD, SINGAPORE	M/S ANAADIH VINCOM PVT LTD, KOLKATA

3	Sr.No.172 Annexure-III	M/S JUKI INDIA PVT LTD	M/S BALAJI SEWING MACHINE PVT LTD, JOGESWARI, MUMBAI
4	Sr.No.21 Annexure-V	M/S JUKI INDIA PVT. LTD., BANGALORE	M/S ANAADIH VINCOM PVT. LTD., KOLKATA
5	Sr.No.50 Annexure-V	M/S JUKI SINGAPORE PTE LTD., SINGAPORE	M/S VIBGYOR TRADING CO., TIRUPUR

**Submission:**

Since M/s Juki Singapore Pte Ltd, Singapore and M/s Juki India Pvt Ltd, Bangalore as they are not a machinery manufacturers but sales office in which they cannot sales through the sub-agents, the above Authorized Agents Names may be delisted from the indicative list under ATUFS and may enlist/restore the parent manufacturing unit i.e. Juki Corporation, Japan and its subsidiary units.

2. Similarly, Pegasus Singapore have submitted the documents for enlistment / restoration of the following units under ATUFS:

- a) M/s Pegasus Sewing Machine Manufacturing Co. Ltd, Japan (Parent Manufacturing Unit)
- b) M/s Pegasus (Tianjin) Sewing Machine Co. Ltd, China (Manufacturing Unit) as a subsidiary of (a)
- c) M/s Pegasus Vietnam Sewing Machine Co. Ltd, Vietnam (Manufacturing Unit) as a subsidiary of (a)
- d) M/s Pegasus Sewing Machine Pte Ltd, Singapore (Sales Unit) as a subsidiary of (a)

In regards to enlistment of subsidiary units, they have submitted the Annual Report of M/s Pegasus Sewing Machine Mfg Co Ltd, Japan for the year 2020-21 showing all its subsidiaries.

In this context, as per discussion on the 27<sup>th</sup> ITC meeting regarding enlistment of Juki Corporation, Japan, it is to inform that the following Authorized Agents had been enlisted along with M/s Pegasus Sewing Machine Pte Ltd, Singapore.

<i>Sr.No</i>	<i>Sr.No. and Annexure</i>	<i>Manufacturer</i>	<i>Name of the Authorized Agent</i>
1	Sr.No.19 Annexure-III	M/S. PEGASUS SEWING MACHINE PTE LTD, SINGAPORE	M/S. ALPINE KNITS INDIA PVT LTD., TIRUPUR
2	Sr.No.37 Annexure-III	M/S. PEGASUS SEWING MACHINE PTE LTD, SINGAPORE	M/S. SARA INTERNATIONAL PRIVATE LIMITED, NOIDA
3	Sr.No.187 Annexure-III	M/S PEGASUS SEWING MACHINE PTE LTD, SINGAPORE	M/S MAGNUM RESOURCES PVT LTD, NEW DELHI

**Submission :**

Since M/s Pegasus Sewing Machine Pte Ltd, Singapore as not a machinery manufacturer, as the sales office cannot sales through the sub-agents, the above Authorized Agents Names may be delisted from the indicative list under ATUFS and may enlist/restore the parent manufacturing unit i.e. M/s Pegasus Sewing Machine Manufacturing Co. Ltd, Japan and its subsidiary units.

- 3 M/s. Tokai Industrial Sewing Machine Co. Ltd., Japan are the manufacturers of 'Tajima' brand embroidery machine and they are already enlisted as Machinery manufacturers at Sr. No. 12 Annexure - IV under ATUFS. M/s. Tajima Industries Ltd., Japan is a 100% sales office for selling the 'Tajima' brand embroidery machine in worldwide market and both M/s. Tokai Industrial Sewing Machine Co. Ltd., Japan and M/s. Tajima industries Ltd., Japan are subsidiary companies. However, at the time of enlistment of these companies there was no provision for enlistment of subsidiary companies, as such M/s. Tajima Industries Ltd., has been enlisted as an authorised agent of M/s. Tokia Industrial Sewing Machine Company at Sr.No. 16 Annexure-III of indicative machine manufacturer list.

M/s. Tokai Industrial Sewing Machine Co. Ltd., Japan had also submitted an MOU between M/s. Tajima Industries Ltd., Japan and M/s. Global Emb-tech Pte Ltd, Singapore with a request to register M/s. Global Emb-tech Pte Ltd, Singapore as the authorized agent of M/s. Tajima Industries Ltd., Japan. The request was not acceded to by this office as M/s. Tajima Industries Ltd, Japan is itself registered as an authorized agent of M/s. Tokai Industrial Sewing Machine Co. Ltd., Japan under ATUFS.

Further, M/s. TISM Co., Ltd., Japan previously known as M/s. Tokai Industrial Sewing Machine Co. Ltd., Japan have submitted a letter stating that M/s TISM Co., Ltd is a subsidiary company of M/s. Tajima Industries Ltd and manufacture OEM for brand Tajima only

**Decision Taken in the 21<sup>st</sup> ITC:** The Committee observed that M/s. Tokai Industrial Sewing Machine Ltd, Japan is the machine manufacturer and M/s. Tajima Indust is the subsidiary unit of M/s Tokia Industiral Sewing Machine Limited. As per guideline authorized agent may be enlisted of the machine manufacturer on receipt of the request from the manufacturer alongwith original copy of MoU signed between both the Parties. In the instant case, M/s. Global Emb-tech Pte Ltd may be considered if M/s. Tajima Industries Ltd., Japan shall authorize M/s. Global Emb-tech Pte Ltd, Singapore as their authorized agent and not by M/s Tokai Industrial Sewing Machine Co. Ltd., Japan.

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As such, M/s. TISM Co., Ltd., Japan have submitted the authorization letter for M/s. Global Emb-tech Pte Ltd, Singapore, to register their name as authorized agent of M/s. Tajima Industries Ltd., Japan.

**Submission :**

M/s. Tajima Industries Ltd., Japan may be enlisted (amendment) as a subsidiary of M/s. Tokai Industrial Sewing Machine Co. Ltd., Japan instead of an authorised agent at Sr.No.16 Annexure-III of indicative machinery manufacturer list and M/s. Global Emb-tech Pte Ltd, Singapore, may enlist as authorized agent of M/s. Tajima Industries Ltd., Japan as directed by 21<sup>st</sup> ITC.

**Decision Taken:**

**In respect of Juki:** - After due deliberation in the matter, the committee opined 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.

**In respect of Pegasus:-** After due deliberation in the matter, the committee opined that M/s. Pegasus Sewing Machine Manufacturing Co. Ltd., Japan and its subsidiaries as mentioned above may be enlisted under ATUFS and the name of the units those who are enlisted as authorized agents with M/s. Pegasus Sewing Machine PTE. LTD., Singapore may be delisted from the indicative list of machinery manufacturer under ATUFS as M/s. Pegasus Sewing Machine PTE. LTD., Singapore is not a machinery manufacturer and being the sales office of M/s. Pegasus Sewing Machine Manufacturing Co. Ltd., Japan and its subsidiary.

**In respect of Tajima:** - After due deliberation in the matter, the committee opined that M/s. TISM CO., Ltd., Japan previously known as M/s. Tokai Industrial Sewing Machine Co. Ltd., Japan may be enlisted as a manufacturing and subsidiary unit of M/s. Tajima Industries Ltd., Japan for the manufacturing of 'Tajima' brand embroidery machine. M/s. Tajima Industries Ltd., Japan can be considered as Marketing and Promotion of Sales unit which will do raise invoice for the machinery manufactured by their subsidiary unit viz. M/s. Tokai Industrial Sewing Machine Co. Ltd. Only.

Further, M/s. Tajima Industries Ltd., Japan is the sales office doing invoice on behalf of the products manufactured from M/s. Tokai Industrial Sewing Machine Co. Ltd., Japan,

**M/s. Global Emb-tech Pte Ltd, Singapore, may not be enlisted as an authorized agent under ATUFS in which sub-agent enlistment may not be permitted under ATUFS.**

**Agenda Point No. 2 :** ATUFS Cell vide their email dated 15.09.2021 requested that the matter regarding enlistment of M/s. Stoll Knitting machine (Shanghai) Co. Ltd., China. As per the JIT report in r/o M/s. Centex International Pvt. Ltd., on scrutiny it is observed that as per invoice the machine has been purchased from "M/s. Stoll financial services, GMBH", as per machine plate "M/s. Stoll Knitting machine (Shanghai) Co Ltd, China", further it is mentioned that "Engineer by Stoll Germany, Assembled in China.

M/s. Stoll financial services, GMBH is enlisted as an Authorized Agent of M/s. H. Stoll AG & Co. KG, Germany in Annexure-III and M/s. H. Stoll AG & Co. KG, Germany is enlisted as machinery manufacturer in Annexure – I and Annexure – II. M/s. Stoll Knitting Machine (Shanghai) Co. Ltd., China is not enlisted under ATUFS.

A detailed note on the matter is enclosed herewith as **Annexure 'A'**

**Decision taken:-** The committee examined the matter in detail and decided to call for business license of M/s. Stoll Knitting Machine (Shanghai) Co. Ltd., China for the time period from 2009 to 2019 and an annual report of Stoll group for being the subsidiary units.

**Agenda Point No. 3 :** ATUFS cell have vide their note dt. 08/09/2021 requested that the matter regarding enlistment of M/s. Stoll India Pvt. Ltd., Mumbai may be deliberated in the ITC first and the outcome of the decision may be communicated to them for placing before the TAMC.

M/s. Stoll India a subsidiary unit of M/s. H. Stoll Ag & Co KG, Germany, are importing the STOLL Computerized High Speed Fully Fashioned Flat Bed Knitting Garment Manufacturing Machines and stocking it at a Free Trade Warehousing Zone (FTWZ) located in Khurja They are functioning as an Authorized Selling Agent of M/s. H. Stoll Ag & Co KG which is a deemed foreign territory. They do not have any set up for production of Textile Machinery.

A FTWA is governed under the SEZ rules and enjoys all the benefits as that of an SEZ. Though an FTWZ is on the geographical territory of India it is deemed to be foreign territory and goods warehoused therein are deemed to be goods on foreign territory and as such they cannot be considered to be warehoused in a customs bonded warehouse.

The said matter was taken up in the 3<sup>rd</sup> ITC held on 29/11/2019, wherein it was decided to refer the matter to TAMC. The TAMC in its 15<sup>th</sup> meeting held on 2/1/2020 recommend that the matter may be decided in consultation with DGFT regarding selling of machines through SEZ. Accordingly the matter was taken up with DGFT and DGFT Delhi have vide letter dt. 14/6/2021, informed that goods once cleared from SEZ (including FTWZ) to DTA, it is treated as import and place them equivalent to import in the country though the goods does not cross the physical boundary of the country.

A detailed note on the matter is enclosed herewith as Annexure 'B'

**Decision taken:** After due deliberation in the matter, the committee opined that as per clarification provided by the DGFT, M/s. Stoll India Pvt. Ltd., Mumbai cannot be considered as a subsidiary unit or authorized selling agent of M/s. H. Stoll Ag & Co KG, Germany, since ATUFS guidelines doesn't allow stock sales. The Committee was apprised that earlier M/s. Stoll India Pvt. Ltd., Mumbai had submitted that they are also selling second hand/reconditioned machines also. Hence earlier their application was not considered for enlistment. The activities at SEZ are also not available. Hence no conclusion can be arrived. OIC ROTxC, Noida may be requested to verify and submit report whether based on their activities at SEZ, Khurja and agreement with M/s. H/Stoll Ag & Co. KG, Germany, can be considered under ATUFS as per prevailing provisions and guidelines.

**Agenda Point No. 4 :** ATUFS Cell forwarded a matter of review of the decision of TAMC meeting in respect of Fully Fashion Knitting machine.

In this connection, The South Gujarat Warp knitters Association (SGWKA) had submitted the representation regarding the issue of technical details about Fully Fashioned High Speed Knitting Machine and requested to resolve the issue.

SGWKA pointed out from MoT O.M. dated 09.11.2001 regarding constitution of Steering Group on Investment and Growth in Textile Industry that MoT has already mentioned separate type of machines in different annexure as follows:

- FULLY FASHIONED HIGH SPEED KNITTING MACHINE (Sl.No.7 of Annexure-VIII)
- COMPUTERIZED FLAT BED KNITTING MACHINE (Sl.No.1 of Annexure-IX)
- WHOLE GARMENT MAKING MACHINES (KNITTED) (Sl.No.2 of Annexure-IX)

As per Directorate of Revenue Intelligence (DRI)-Ludhiana, only machine which can make whole garment can be defined as FULLY FASHIONED HIGH SPEED KNITTING MACHINE.

*Na*

The Textile Commissioner formed Committee to review and decide on the issues consists of the Director & OIC, R.O., Textile Commissioner, Noida, the Professor of IIT, Delhi from Textile Department and the President of The Textile Association of India, New Delhi.

As per the Committee Report, "*Knitted garment manufacturing started with cut and sew method. Developments in technology made it possible to minimize seaming operation and produced garment by assembling panels as per the design in a method called Fully Fashioned Technology. Finally, the Whole Garment making machine (Knitted) was developed in which the machine can make a 3 dimensional full garment. The complete garment made on this machine does not have seams. This machine is considered as next generation form of Fully Fashioned Knitting Machine. In Fully Fashioned knitting, the different shaped pieces are still required to be sewn together*".

From the committee decision, the above three knitting machines are completely different concept technically.

The report was forwarded to Ministry on 16.12.2019 for further necessary action.

MOT has forwarded the said report to Directorate of Revenue Intelligence (DRI), New Delhi on 16.01.2020 for necessary action at their level.

A detailed note on the matter is enclosed herewith as **Annexure 'C'**

**Decision taken: Since, TAMC has already taken a decision in this matter in earlier; ITC can't to review the decision of TAMC, unless & until directed to do so by the competent authority/TAMC.**

**Agenda Point No. 5 :** Agenda Point received from Regional Office of Textile Commissioner, Navi Mumbai.

The matter was earlier kept in the 22<sup>nd</sup> ITC meeting, which is reproduced in the below  
"While scrutinizing the claim of M/s. G.M. Syntex Pvt. Ltd., it was observed that the TFO and Chenille Machine Manufacturers name i.e. M/s. Gualcheieri E Gualchierie & C.S.R.L. is not mentioned in the machine name plate. However, the Logo of the Machinery Manufacturer is appearing on the machine name plate.

On raising a query the machinery manufacturer has informed that their branding exercise, marketing practices and sales depend on their authentic logo and not a manufacturer name.

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Hence, they are mentioning only logo on machine name plate. They have also informed that since 2018 their company logo has changed and submitted a presentation of the new and old logo”.

**Decision Taken in the 22<sup>nd</sup> ITC:** The committee after examination felt that as the name of the manufacturer is not appearing on the machine name plate and only the logo of manufacturer is found, the unit may be asked to submit a note detailing their branding exercise, marketing practices and share their authentic logo patented under the laws of the respective country etc, as decided in the 15<sup>th</sup> TAMC meeting to enable the committee to take further decision in the matter

Now, R.O, Navi Mumbai vide letter dt 05/10/2021 enclosing therein the catalogue and clarification in respect of Branding Exercise, Marketing practices and authentic logo in respect of Gualcheri E Gualcheiri & C.S.R.L

**Decision taken:** The committee has gone through the documents submitted by the OIC RO Navi Mumbai as well as referred the website of the machine manufacturer. From all these details it has been noticed that brand logo indicated on the documents as well as on the website of the company and name and address of the manufacturer are matching. The Committee is of the opinion that it might be recommended to allow this case for subsidy under ATUFS.

**Agenda Point No. 6 :** Representation received from M/s. Ronson Industrial Engineers Pvt. Ltd., Mumbai, Maharashtra.

M/s. Ronson Industrial Engineers Pvt. Ltd., Mumbai is enlisted at Sr.No.38 in Annexure-IV i.e. the Indicative List of Machinery Manufacturers under ATUFS finalized based on fulfilling the requirement for enlistment as per Circular No 3 (2017-18 Series) Dated 22.05.2017. . The unit has vide letter dt. 18/08/2021 requested this office to enlist their manufacturing unit at Umargam, Gujarat also as their customers are facing rejection of subsidy claims based on their enlistment. A similar matter of M/s. Menzel Engineering India Pvt. Ltd, Palghar was placed before the ITC in the 25<sup>th</sup> ITC meeting and on the basis of the Udyam Registration Certificate submitted by the unit a decision was taken to make the necessary changes in records of this office. Accordingly M/s. Ronson Industrial Enginners Pvt. Ltd., have also submitted the Udyam Registration Certificate duly incorporating their unit at Umargam, Gujarat.

**Decision taken:** The Committee scrutinized the documents as submitted by M/s. Ronson Industrial Engineers Pvt. Ltd., Mumbai, which includes an Udyam Registration Certificate having the name of machine manufacturers with proper address of different locations, in which incorporating their manufacturing unit at Umargam, Gujarat. Based on the said

**Registration Certificate the Committee considered their request for enlisting their manufacturing activities at Umargam, Gujarat. Accordingly, the necessary changes to be made in Annexure IV, Sr. No 38 as M/s. Ronson Industrial Engineers Pvt. Ltd., Mumbai (Regd Office) and their manufacturing unit at Umargam, Gujarat.**

**Agenda Point No. 7 : Case forwarded by Regional Office of the Textile Commissioner, Amritsar.**

M/s. Metsa Makine Ve Metal San. TIC. LTD.. STI. have supplied soft flow dyeing machine to M/s. Khanna Industries, Ludhiana wherein the name of the manufacture is not mentioned on machine name plate, however the brand name 'METSAs' is mentioned on the plate. Now R.O. Amritsar have vide letter dt. 21/9/2021 forwarded a copy of Invoice, Photograph of Machine Name Plate and clarification submitted by the unit for taking a decision in the matter as per the decision taken in the 15<sup>th</sup> TAMC meeting.

**Decision taken: The Committee scrutinized the documents as submitted by Regional Office of the Textile Commissioner, Amritsar which is not sufficient to take decision as per direction of 15<sup>th</sup> TAMC. Hence, Regional Office of the Textile Commissioner, Amritsar may be directed to insist the manufacturer for the submission of branding exercise and marketing practices in details as directed by the 15<sup>th</sup> TAMC for further consideration.**

**Agenda Point No. 8 : M/s. Alps Industries Ltd vide representation dated 13.07.2021 regarding reimbursement of 10% Capital Subsidy against Electronic Jacquards Imported and assembled with Shuttleless Looms**

The matter was kept in the 19<sup>th</sup> ITC held on 25/03/2021 the agenda and decision of the same taken in the 19<sup>th</sup> ITC is reproduced as below and same is informed to the unit:

Additional Agenda-2: (a) M/s. Alps Industries Ltd vide representation dated 01.03.2021 has requested to consider the Electronic Jacquards for 10% capital subsidy under M-1UFS. The unit has referred

- i. Circular No.5 (2006-2007) dated 06.02.2007 which was force under TUFs from the period 01.04.1999 to 31.03.2007.
- ii. Circular No.2 (2011-2012 Series) dated 29.07.2011 which was force under Ri. TUFs from the period 28.04.2011 to 31.03.2012.

As per M-TUFs in Annexure D-I under heading "list of machinery eligible for Weaving/Knitting units under TUF scheme", the Jacquard & Dobby on Standalone basis is listed in Annexure D-1 -b (15). The machines listed in Annexure D-I of M-TUFs are eligible for 5% IR.

**Decision Taken in the 19<sup>th</sup> ITC:** The said Circular No.5 (2006-2007) dated 06.02.2007 does not apply in this case as it not an essential component of the machine. The jacquard is an accessory for weaving machine. Hence ITC is of the view that the decision taken by this office earlier is valid and there is no technicality applicable in their claim to consider Jacquard machine for 10% CS also.

Now, the unit has again represented to this office enclosing therein the opinion of NITRA ,Ghaziabad ( U.P ) linked to Ministry of Textiles, Govt of India, New Delhi in the form of written certificate confirming that these Jacquards are essential Component of Looms mentioning that provision were made for Jacquard Drive which would be providing shedding motion , as essential function of loom for weaving of fabric.

Further, it is mentioned in the representation of the unit that Picanol, Belgium have also certified that looms supplied by Picanol to M/s ALPS Industries Limited prepared with Jacquard drive and without Jacquard mechanism looms will not be able to do any weaving.

**Decision taken: Since, the decision has already been taken in this matter earlier in 19<sup>th</sup> ITC meeting; the Committee is of the opinion no new submission is made to review the decision already taken.**

**Agenda Point No. 9: Cases forwarded by ATUFS Cell**

1. ATUFS section has forwarded the case of a unit who has purchased Laser Engraving Machine supplied by Iberlaser DE Square Group, Spain. The year of manufacture is not indicated separately in the said machine name plate. The machine supplier has clarified that the year of manufacturing is align with the machine serial number. As per the GR dated 29/2/2016, make and year of manufacturing should be clearly indicated on the name plate of the machine

**Decision Taken: 15<sup>th</sup> TAMC has already taken the decision in this matter, if any decoding of new manufacturers is to be done then matter should be referred to same sub-committee, which was constituted by TAMC for decoding of machine Sr. No. for years of manufacturer.**

2. ATUFS section has forwarded a case pertaining to Certificate of Origin (COO) issue wherein the COO is having the invoice number of the original manufacturer issued to their authorised agent who in turn has sold the machines to the beneficiary unit through his sub-agent but the COO bears the name of the Authorised Agent as Exporter and Consignee as the Sub-Agent. The Invoice number raised between the sub-agent and the

beneficiary unit is not mentioned; instead the COO is having Invoice Number of Original Manufacturer. All the three are enlisted under ATUFS.

**Decision Taken: The Committee is of the opinion that the Invoice raised between the sub-agent and the beneficiary unit may be called and it should be produce the proper channel.**

- 3. ATUFS section has forwarded the case of a unit who has purchased Single Needle Lock Stitch Sewing machine purchased from M/s. Durcop Adler where the year of manufacture is not indicated at the top right corner of the nameplate as "10/17". The same is supported by a certificate of from the machinery manufacturer. A copy of the same has been forwarded by ATUFS cell which may please be seen.

**Decision Taken: 15<sup>th</sup> TAMC has already taken the decision in this matter, Hence, ITC not overview the TAMC decision.**

- 4. Further, another unit has purchased a Power Driven Cloth Cutting machine, where the JIT has certified the year of manufacture as 2018 and the same is appearing in a sticker pasted on the machine (photograph attached by ATUFS Cell). Now the concerned Regional Office has furnished a certificate from the machine manufacturer M/s. Bullmer GMBH, Germany establishing the Year of Manufacture of the machine as 2017 and they have furnished the name plate photograph without the earlier sticker.

**Decision Taken: The Committee is of the opinion that TUFs cell have to decide such cases based on the direction of TAMC in respect to Year of Manufacture of the machine on the name plate.**

- 5. TUFs Cell have forwarded the case of a unit wherein in the invoice the machine purchased is mentioned as Fully Fashioned High Speed Knitting Machine, Karl Mayer multi bar Raschel Technology with configuration of multi bar Raschel machine for the production of elastic and inelastic all over lace and lace bands. However, the name required as per GR is Warp / Raschel Knitting machine having minimum working width of 60" and minimum speed of 500 RPM.

**Decision taken: Matter is already finalized against agenda No. 4. However, the Committee is of the opinion that this is not a Fully fashioned Knitting Machine as per self explanation submitted by the manufacturer before DRI. Hence, TUFs Cell may be considered as per GR.**