



Director General SEZEPC &lt;dg@sezepc.in&gt;

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**Re:Request for Rectification of HSN Code Mapping – Candles under Interest Subvention Scheme**

6 messages

**Karan Ahuja** <karan@marvellite.com>

30 March 2026 at 14:20

To: ddg &lt;ddg@sezepc.in&gt;, ddg &lt;ddg@epces.in&gt;, dg &lt;dg@sezepc.in&gt;

Cc: Accounts MAPL &lt;accounts@marvellite.com&gt;, Sunil Ahuja &lt;sunil@marvellite.com&gt;, rdkasez &lt;rdkasez@epces.in&gt;, kasezia2009 &lt;kasezia2009@rediffmail.com&gt;

Dear Sir/Madam,

We refer to our earlier email on this subject and wish to follow up as we have not yet received an acknowledgment or response.

To recapitulate, we had brought to your attention that Annexure-II of the Trade Notice under the Interest Subvention Scheme (Export Promotion Mission) incorrectly maps candles to HSN 590800, which is in fact the classification for candle wicks. The correct HSN for candles is 34060010, which is the universally accepted classification under both the GST Tariff and the Indian Customs Tariff. This mapping error is directly preventing exporters in the candle industry, including Marvellite Aromatics Private Limited, from availing the 2.75% per annum subvention on packing credit and post-shipment credit.

We wish to emphasise that every passing day without resolution translates into a tangible financial cost to our business and to other candle exporters similarly situated. We therefore request:

1. An acknowledgment of our original email at the earliest
2. Urgent corrective action to rectify the HSN mapping in Annexure-II (replacing / supplementing HSN 590800 with HSN 340600 for candles)
3. Issuance of a corrigendum or clarificatory trade notice so that eligible exporters may avail the scheme benefit without further delay

We remain available to discuss this matter or provide any supporting documentation as may be required. We sincerely hope this issue will receive the urgent attention it warrants.

Thank you and looking forward to your speedy response.

Regards,

Karan Ahuja

Marvellite Aromatics Private Limited

Head Office: 401 A-Wing, Fulcrum Building, Sahar Road, Ashok Nagar, Andheri East, Mumbai 400099, India.

Factory: RS No. 228/1, 228/2 and 231/1, Mathak, Anjar, Kachchh, Gujarat 370110, India.

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**From:** Karan Ahuja <karan@marvellite.com>**To:** "ddg" <ddg@sezepc.in>, "ddg" <ddg@epces.in>**Cc:** "Accounts MAPL" <accounts@marvellite.com>, "Sunil Ahuja" <sunil@marvellite.com>, "rdkasez" <rdkasez@epces.in>**Date:** Thu, 19 Mar 2026 12:54:58 +0530**Subject:** Request for Rectification of HSN Code Mapping – Candles under Interest Subvention Scheme

Dear Sir/Madam,

We are writing to bring to your attention an inadvertent HSN code mapping error in the Annexure-II of the Trade Notice issued under the Interest Subvention Scheme notified under the Export Promotion Mission, which is presently preventing eligible exporters in the candle industry from availing the benefit of 2.75% per annum subvention on packing credit and post-shipment credit.

Candles are universally classified under HSN 34060010 as per the GST Tariff and Indian Customs Tariff. However, the Annexure-II does not include HSN 340600, and instead lists HSN 590800 against candles. We respectfully submit that HSN 590800 is the classification for candle wicks, not candles, an entirely distinct product.

This incorrect mapping is resulting in our ineligibility for the Interest Subvention Scheme despite candles being an established and significant export product from India. Marvellite Aromatics Private Limited exports candles and related home fragrance products to major international retailers across the USA, Europe, and Australia, and this scheme is of material importance to our cost of credit.

We therefore request your urgent intervention to:

1. Correct the HSN mapping in Annexure-II by replacing / supplementing HSN 590800 with HSN 340600 against the candles category.
2. Issue a corrigendum or clarificatory trade notice at the earliest so that exporters may avail the subvention benefit without further delay.

We are happy to provide any additional information or documentation to support this request. We would appreciate an early acknowledgment and hope this matter will be resolved on priority.

Thank you for your time and assistance.

Regards,

Karan Ahuja

Marvellite Aromatics Private Limited

Head Office: 401 A-Wing, Fulcrum Building, [Sahar Road, Ashok Nagar, Andheri East, Mumbai 400099, India](#).

Factory: RS No. 228/1, 228/2 and 231/1, Mathak, Anjar, Kachchh, Gujarat 370110, India.

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**Karan Ahuja** <karan@marvellite.com>

14 April 2026 at 12:14

To: ddg <ddg@sezepc.in>, ddg <ddg@epces.in>, dg <dg@sezepc.in>

Cc: Accounts MAPL <accounts@marvellite.com>, Sunil Ahuja <sunil@marvellite.com>, rdkasez <rdkasez@epces.in>, kasezia2009 <kasezia2009@rediffmail.com>

Dear Sir/Madam,

We hope this email finds you well. We are writing for the second time in follow-up to our original email dated 19th March 2025, as we have unfortunately not received an acknowledgment or any update on this matter to date.

We fully appreciate that your office handles a large volume of correspondence, however, it has now been 26 days since our initial email, and the absence of even an acknowledgment has left us in a position of uncertainty. The issue we have raised has a direct and ongoing financial impact on our business, and we are sure you will understand that we cannot indefinitely await a response without follow-up.

In brief, Annexure-II of the Trade Notice under the Interest Subvention Scheme (Export Promotion Mission) incorrectly maps candles to HSN 590800, the classification for candle wicks, rather than the correct HSN 34060010, under which candles are universally classified under the GST Tariff and Indian Customs Tariff. This inadvertent error is preventing candle exporters from accessing the 2.75% per annum subvention on packing credit and post-shipment credit, a benefit they are otherwise entitled to.

We would be most grateful if you could:

1. Kindly acknowledge receipt of this.
2. Advise us on the current status of our representation.
3. Share an expected timeline for rectification so that affected exporters may plan accordingly.

We remain committed to working constructively with your office to resolve this at the earliest. A simple acknowledgment at this stage would go a long way in reassuring us that the matter is receiving attention.

Thank you for your time. We look forward to hearing from you.

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5. Foreign Exchange Earnings: The candle export industry is a consistent and growing earner of foreign exchange. Marvellite alone exports to major international retailers across the USA, Europe, Japan and Australia. Supporting this sector directly contributes to India's export promotion objectives.

In light of the above, we respectfully submit that the inclusion of HSN 34060010 is well-justified on grounds of historical precedent, MSME and EOU status, labour intensity, employment generation, and export competitiveness. We believe this is an inadvertent omission and request that it be rectified at the earliest.

Thank you once again for your personal attention to this matter. We look forward to a favourable resolution.

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**Director General SEZEP** <dg@sezepc.in>

15 April 2026 at 12:03

To: DG DGFT <dgft@nic.in>

Cc: "Sh Ajay Bhadoo AS(SEZ)" <astpd-doc@nic.in>, "Vimal ANAND JS(SEZ)" <vimal.anand@nic.in>, "Sh Gaurav Pundir Dir(SEZ)" <gaurav.pundir@gov.in>, csoffice@nic.in, Lokesh H D <lokesh.hd@nic.in>

Dear Sir

Please refer to the trailing email from M/s Marvellite Aromatics Private Limited, 100% EOU MSME units for inclusion of HSN code 34060010 (Candles, tapers and the like) under the Interest Subvention Scheme.

They have stated that Candles under HSN 34060010 have consistently been covered under previous iterations of the Interest Subvention Scheme. This benefit has been availed by their company and other candle exporters in prior years, and its omission in the current notification appears to be an inadvertent mapping error rather than a deliberate policy exclusion.

They have further stated that

(i) Employment Generation: Their manufacturing facility in Mathak, Anjar, Kachchh employs over 400 workers and staff, a significant portion of whom are local with over 80% female. The candle manufacturing sector as a whole is highly labour-intensive, supporting livelihoods across the supply chain.

(ii) International Competitiveness: Indian candle exporters face intense competition from manufacturers in China, Vietnam, Poland, and other countries whose governments actively support their industries through subsidies, tax incentives, and export benefits. The Interest Subvention Scheme is one of the few tools available to Indian exporters to partially offset this disadvantage. Without it, maintaining price competitiveness in global markets becomes increasingly difficult.

(iii) Foreign Exchange Earnings: The candle export industry is a consistent and growing earner of foreign exchange. Marvellite alone exports to major international retailers across the USA, Europe, Japan and Australia. Supporting this sector directly contributes to India's export promotion objectives.

It is requested their case may kindly be examined and considered favourably in view of the justifications given.

Regards

Alok Chaturvedi  
DG EPCES

**Alok V Chaturvedi, IAS(Retd) | Director General,**

Mobile +91 8130525959 | Tel: +91 11 23329770

Email : dg@epces.in

Export Promotion Council for EOUs and SEZs,

A101, 10th Floor Himalaya House 23, KG Marg, New Delhi, Delhi 110001

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**With regards,**



**(Alok Chaturvedi)**



**Export Promotion Council for EOUs & SEZs**  
MINISTRY OF COMMERCE & INDUSTRY, GOVERNMENT OF INDIA

**Alok V Chaturvedi, IAS(Retd)**

Director General,

Export Promotion Council for EOUs and SEZs,

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twitter : @dgepces (<https://twitter.com/dgepces>)

*Export Promotion Council for EOUs (Export Oriented Units) and SEZs (Special Economic Zones) (EPCES) is a multi-product Export Promotion Council set up by the Ministry of Commerce and Industry, representing the interests of SEZ units, SEZ developers and Export Oriented Units. It has 6,278 members with 4,882 SEZ units, 394 SEZ developers and 1,002 EOUs. In FY 2024-25, total exports of goods and services from SEZs were recorded at US \$ 176.6 billion (21.4% of India's exports) ( goods \$69 bn (15.8% of India's goods exports) , services 107.6 bn (27.8% of India's services exports)) and export of goods from EOUs at US\$ 18.1 billion (4.2% of India's goods exports) ment and hope this matter will be resolved on priority.*

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**Director General SEZEPC** <dg@sezepc.in>

To: Karan Ahuja <karan@marvellite.com>

15 April 2026 at 12:03

----- Forwarded message -----

From: **Karan Ahuja** <karan@marvellite.com>

Date: Tue, 14 Apr 2026 at 20:49

Subject: Re: Request for Rectification of HSN Code Mapping – Candles under Interest Subvention Scheme

To: Director General SEZEPC <dg@sezepc.in>