

- (e) Zero Duty Scheme shall also be available to such exporters who may have obtained benefit under TUFS
 - (i) but the exact line of business in TUFS (say cotton yarn) is different from the line of business under EPCG (say machinery for blast furnace); or
 - (ii) if the exporter refunds such benefits availed under TUFS with applicable interest, before availing EPCG.