

REGISTERED

SPEED POST



F. No. 375/10/DBK/2016-R.A.
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING
6th FLOOR, BHIKAJI CAMA PLACE,
NEW DELHI-110 066

Date of Issue... 8/8/18.

ORDER NO/01/18-Cus dated 6-8-2018 OF THE GOVERNMENT OF INDIA,
PASSED BY SHRI R.P. SHARMA, ADDITIONAL SECRETARY TO THE
GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS
ACT, 1962.

SUBJECT : Revision Application filed, under section 129DD
of the Customs Act, 1962 against the Order-In-
Appeal No. ASR-CUSTM-PRV-APP-216-14-15
dated 30.09.2015 passed by Commissioner of
Customs (Appeals), New Customs House, New
Delhi.

APPLICANT : M/s Arsh International, Chandigarh

RESPONDENT : Commissioner of Customs, Chandigarh

ORDER

A Revision Application No. 375/10/DBK/2016-RA dated 17.02.2015 is filed by M/s Arsh International, Plot No. 17, Industrial Area, Phase-IX, Mohali (hereinafter referred as applicant) against the Order-In-Appeal No. ASR-CUSTOM-PRV-APP-216-14-15 dated 30.09.2015, passed by the Commissioner of Central Excise (Appeals), Chandigarh whereby the appeal of the applicant has been rejected.

2. The brief facts of the case are that the applicant had availed duty drawback amounting to Rs. 5895970/- against the export of goods during the period 2007-08. However, subsequently drawback amount of Rs. 836802/- was sought to be recovered in terms of Section 75A (2) of the Customs Act and Rules 14 & 15 of the Drawback Rules, 1995 for the reason that the applicant had failed to furnish BRCs in respect of four shipping bills within the time prescribed under Foreign Exchange Management Act, 1999 and the Rules made there under. The said recovery was confirmed by the Assistant Commissioner of Customs, CFS, Dappar (Dera Bassi) and it was upheld by the Commissioner (Appeals) also vide above mentioned Order-in-Appeal.

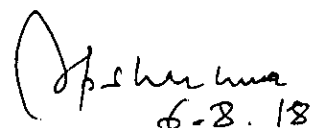
3. The Revision Application has been filed mainly on the ground that the four BRC's are still not traceable at their end and Banks are not able to provide them even duplicate copies of the BRCs.

4. A Personal hearing was offered on 03.05.2018. But no one availed the hearing of the applicant and no request for any other date of hearing is also received from the applicant from which it is explicit that the applicant is not interested in availing the personal hearing in this matter.

5. The Government has examined the matter and it is found manifest from the Revision application that no concrete ground has been adduced for seeking revision of the Order-in-Appeal. On the contrary in the

revision application itself it has been reaffirmed by the applicant that the BRCs in respect of four shipping bills involving drawback amount of Rs. 836802/- are still not available with them and they are unable to produce the same. In the face of this truth, there is no basis with the applicant to question the Order-in-Appeal and filling of the present Revision application is wholly unwarranted.

6. Accordingly, there is no merit in the Revision application and the same is rejected.


6-8-18

(R.P. SHARMA)

ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA

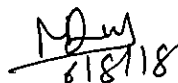
M/s Arsh International,
Plot No. 17, Industrial Area,
Phase-IX, Mohali

G.O. No-101/2018-Cus dt-6-8-18

Copy to:-

1. The Commissioner of Customs & Central Excise, (Appeals), Chandigarh.
2. The Commissioner of Customs, Chandigarh.
3. The Assistant Commissioner, Customs, CFS, Dappar, Dear Bassi. i.
4. PS to AS(RA)
5. Guard File.

ATTESTED


6/8/18

(Nirmala Devi)

Sr. Technical Officer (R.A.)