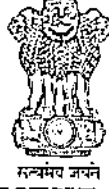


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**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

**Office of the Principal Commissioner RA and
Ex-Officio Additional Secretary to the Government of India**
8th Floor, World Trade Centre, Cuffe Parade,
Mumbai- 400 005

F. No.371/84/DBK/2018-RA / 929

Date of Issue: 09 .02.2023

ORDER NO. \87/2023-CUS (WZ) /ASRA/Mumbai DATED 08.02.2023
OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR,
PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO
THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE
CUSTOMS ACT, 1962.

- Applicant : M/s PSL TEX-STYLEs Pvt. Limited,
(Formerly known as Starwin Polyester P. Ltd.)
147, Mittal Estate No.6, Andheri Kurla Road,
Andheri (E), Mumbai - 400 059.
- Respondent : Commissioner of Customs (Export -II),
Drawback Department, 3rd floor, Annex. Bldg.,
New Custom House, Ballard Estate,
Mumbai 400 001.
- Subject : Revision Application filed under Section 129DD of the
Customs Act, 1962 against the Order-in-Appeal No.MUM-
CUSTM-SXP-285/2017-18 dated 13.02.2018 passed by
Commissioner of Customs (Appeals), Mumbai - I.

ORDER

The subject Revision Application has been filed by M/s PSL TEX-STYLES P. Limited, Mumbai (here-in-after referred to as 'the applicant') against the subject Order-in-Appeal dated 13.02.2018 which decided the appeal by the applicant against the Order-in-Original dated 24.01.2017 passed by the Deputy Commissioner of Customs, Drawback Section, New Custom House, Mumbai.

2. Brief facts of the case are that the applicants had exported Dyed Fabrics vide 25 Shipping Bills during the year 1999-2000. They received the brand rate fixation letters with respect to these exports after a gap of 9-10 years, after which they filed claims for drawback during the years 2008 and 2010, which was then sanctioned to them. The applicant vide letter dated 21.03.2011 requested for interest on the delayed payment of drawback. After receiving another letter dated 05.04.2016 on the issue, the file was reconstructed by the Department as the original file was untraceable. The original authority paid Rs.84/- as interest with respect to two Shipping Bills; interest in respect of the rest of the 23 Shipping Bills was denied as the original authority found that the drawback claims were paid within one month of the acceptance of the drawback claims. Aggrieved, the applicant filed appeal before the Commissioner (Appeals) on the grounds that their drawback claims were complete in all respects and that the original authority should have disposed of the same within one month of receipt of the claims and hence they should be paid interest @18% per annum from the date of submission of their applications for fixing of drawback. The Commissioner (Appeals) vide the impugned Order-in-Appeal dated 13.02.2018 upheld the order of the original authority on all counts and rejected the appeal filed by the applicant.

3.1 Aggrieved, the applicant has preferred the instant Revision Application against the impugned Order-in-Appeal dated 13.02.2018 on the following grounds: -

(a) They submitted that the liability to pay interest on the delayed refund is a statutory obligation and placed reliance on the decision of the Hon'ble Supreme Court of India in the case of Ranbaxy Laboratories Ltd Vs UOI

(2011-TIOL-105-SC-CX) that whenever any refund application is made interest is admissible to the claimant from three months of the date of submission till the date of payment;

(b) That when there is a delay on the part of exporters to pay any money due to the Government, interest is charged for the delayed period and hence on the ground of equity and natural justice should prevail and therefore, they should be granted interest;

(c) That the original authority and the Commissioner (Appeals) had passed baseless orders and had deliberately ignored the acknowledgment copies of the said claims which were duly stamped and signed by the Customs officials; that the Department had misplaced the original files and was trying to shift the blame on them for denying their claim;

(d) That they had submitted Brand rate duty drawback claims to Customs on 12.12.2008 and 28.10.2010 and instead of disposing of their claims within one month the Department had sat on the claim for a long time and hence the finding of the lower authorities that there was no delay was unjust and illegal;

(e) That the lower authorities had erred in holding that interest was payable from one month from the date of acceptance and not from the date of submission of drawback claim;

(f) That in respect of 12 Shipping Bills the Brand Rate of Duty Drawback claims of Rs.10 lakhs were submitted to Customs on 12.12.2008 and that a Deficiency Memo was issued asking for a copy of the High Court Order which was submitted by them on 02.04.2009; that the lower authorities had shown the dates of acceptance as 17.02.2010, 18.02.2010 and 27.10.2010 which was incorrect; that from the acknowledgment letter and the deficiency memo issued by Customs, the date of submission was 12.12.2008 and not 17.02.2010, 18.02.2010 and 27.10.2010 and hence they were entitled for interest from one month after 12.12.2008;

(g) That they had filed Brand rate of Duty Drawback applications with the jurisdictional Central Excise authorities in 2001 and the claims were

sanctioned in the year 2010 and 2011 and hence they were eligible for interest on the Drawback from the date of the said claims;

(h) That the delay was on the part of the Department and all the documents were submitted by them at the time of filing of the claim and there was no allegation in their case and the only reason for holding the claim was to determine whether the Circular no.39/2001-CUS dated 06.07.2001 was prospective or retrospective; that it was held to be prospective and the Drawback was sanctioned thereafter; therefore they were eligible for the interest from the date of the claim;

(i) That the Department delayed the claims for 12 years and then sanctioned them interest @6% in respect of two Shipping Bills for the period of only 30 days from the date of acceptance of the claim in Customs till the cheque date and rejected the interest claims of 23 Shipping Bills which was unjust and illegal and that the lower orders were in gross violation of natural justice;

(j) They stated that the view of the lower authorities that the rate of interest for delayed payment is 6% is totally wrong; that the Hon'ble High Court Madurai Bench of Madras in case of M/s Karur K.C.P. Packagings Limited Vs. Commissioner of Customs, W.P. (MD) No. 15003 of 2015 judgment dated 27.08.2015 had allowed interest @ 18% for delayed payment of Duty Drawback Claim; that in this case too they are eligible for interest on the delayed payment @ 18%;

(k) That the Department should have processed and made payments to bonafide claimants without waiting for the Supreme Court judgment in the SLP and that on this ground alone the Department was bound to pay interest from one month after the date of submission of the Brand rate applications.

In view of the above, the applicant prayed that the impugned Order-in-Original and Order-in-Appeal be set aside and suitable instructions be issued to immediately release the pending payment of interest @ 18% from one month of the submission of the Brand Rate application to the jurisdictional Central Excise Authorities.

3.2 The applicant made further submissions vide their letter dated 05.11.2022, wherein, it was additionally submitted that :-

(a) The period of the Drawback claims was 2001 and the same was sanctioned and paid only on 06.03.2014; that, however, the Department denied delayed payment of interest for the period from the date of claim and hence the Revision Application for sanction of interest @ 18% on the Drawback from the date of claim to 13.10.2010 on the basis of High Court order of Karur KC.P. Packagings Ltd vs. Commissioner of Customs, Tuticorin [2015 (324) ELT 58 (Mad)]; and interest on delayed payment of interest;

(b) that the only dispute which arises is the period for which interest is payable; that interest on delayed drawback is governed by Section 75A read with Section 27 of Customs Act, 1962; that the interest should have been paid to them suo moto in this case as the delay was on the part of Department as all the documents required were submitted by them at the time of filing the Drawback claims and that the only reason for rejecting their claim was whether the Circular No. 39/2001-CUS dated 06.07.2001 was retrospective or prospective; that it was held to be prospective after which Drawback was sanctioned; hence the impugned orders were required to be modified and the interest amount should be allowed to them from the expiry of one month of the date of claim;

In view of the above, they requested that the Revision Application be allowed and interest be sanctioned with consequential relief.

4. Personal hearing in the matter was granted to the applicant and the respondent/Department on 15.11.2022 and 29.11.2022, however, the applicant vide their letter dated 05.11.2022 requested that formalities like personal hearing be avoided and the matter be decided on the basis of submissions made by them. Shri Devashya, Deputy Commissioner appeared online on 15.11.2022 on behalf the Department and submitted that Commissioner (Appeals) has correctly passed the order and requested to maintain the same. He reiterated points made in their written submission.

5. The Department vide email dated 16.11.2022 submitted the following:-

FACTS OF THE CASE:

- Exporter M/s PSL Tex Styles Pvt Ltd had filed 25 shipping bills under DEPB-cum drawback scheme during the period 1999-2000. Thereafter, exporter filed application to CBEC for brand rate fixation.
- On 01.04.2003 work related to brand rate fixation was decentralized and transferred to Central excise authorities vide CBEC Circular 14/2003 dated 06.03.2003,
- CBEC vide Circular No. 68/97-Cus dated 02 12:1997 mentioned that brand rate of drawback would be admissible on excise duty paid on indigenous inputs used in exported goods.
- Ministry clarified vide circular 39/2001-cus dated 06.07.2001 that in case of export under DEPB, drawback of central excise duty could be allowed only on indigenous inputs not specified in relevant SION.
- Trade challenged the retrospective effect of the above said circular.
- On 15.03.2004, Bombay High Court passed order that the circular is applicable prospectively. Department filed SLP in Supreme Court seeking retrospective applicability of circular. On 10.01.2007 Supreme Court agreed to Bombay high court order on prospective applicability and dismissed appeal of department;
- On 17.01.2008, Bombay high court ordered the department to decide the application of the exporters.
- The central excise authorities then called relevant documents from the exporter and brand rate was fixed on various dates i.e. 24.03.2008, 03.04.2008 and 25.10.2010.
- In 12.12.2008 and in 28.10.2010 exporter approached Customs department along with brand rate fixation letter';

- Deficiency Memo was issued on 24.11.2010 and 04.12.2010. Exporter submitted reply to DM and thereafter principal amount of drawback was released on 28.02.2011.
- In 2016 exporter approached Drawback section, NCH claiming interest on delayed payment of drawback amount.
- On 24.01.2017 Drawback section, NCH passed order denying interest on the 23 shipping bills stating that there is no delay in sanctioning the drawback amount. However, for 02 shipping bills, there was delay of few days and accordingly interest of Rs. 84/- was sanctioned.
- Exporter then approached Commissioner of Customs (Appeal) but Appeal was rejected vide Order dated 13.02.2018.
- Thereafter, exporter filed Revision application.

SUBMISSION:

- During the period starting from 2001 to 2008, the matter of 'brand rate of drawback' on excise duty paid on indigenous inputs used in exported goods was under contention. Finally, on 17.01.2008, the High Court of Bombay passed order and directed the department to decide the applications of the exporters within 12 weeks from the date of order. In compliance to the Bombay High Court Order, the brand rate was fixed by Central Excise authorities during the period 2008-2010.
- In the present case, exporter approached Customs department along with 'brand rate fixation letter' in 2010. Deficiency Memo was issued on 24.11.2010 and 04.12.2010. Exporter submitted reply to DM and thereafter principal amount of drawback was released on 28.02.2011. Out of the 25 shipping bills, for 23 shipping bills there was no delay in sanctioning of drawback amount to the exporter, however for 02 shipping bills there was delay of few days and accordingly interest of Rs. 84/- was sanctioned.

6. Government has carefully gone through the relevant case records, the written and oral submissions and also perused the said Order-in-Original and the impugned Order-in-Appeal.

7. Government finds that the issue involved is regarding the period for which the interest has to be paid and also the rate at which it has to be paid. The applicant is of the view that they should be paid interest @ 18% from one month of the date on which they filed the application for fixing of Brand rate with the Central Excise authorities, whereas the Department has contended that interest was payable @ 6% from one month of the receipt of proper claim for Drawback, including the letters fixing Brand rate issued by the competent authority. Government finds that, apart from the above, there is also a dispute with respect to the dates on which the drawback claims have been filed by the applicant.

8. Government notes that the issue of fixing of Brand rate of Duty Drawback in the present case has gone through several rounds of litigation and were finally fixed on 24.03.2008, 03.04.2008 and 25.10.2010. As regards the issue of determining the period for which interest has to be paid Government finds that it is pertinent to examine Rule 13 of the Customs & Central Excise Duty Drawback Rules, 1995 (DBK Rules, 1995), which prescribes the manner and time for claiming Drawback and Section 75A of the Customs Act, 1962, which provides for payment of interest on Drawback. The same are reproduced below:-

➤ Rule 13 of the DBK Rules, 1995 reads as follows: -

“ Rule 13. Manner and time for claiming drawback on goods exported other than by post: -

(1) Triplicate copy of the Shipping Bill for export of goods under a claim for drawback shall be deemed to be a claim for drawback filed on the date on which the proper officer of Customs makes an order permitting clearance and loading of goods for exportation under section 51 and said claim for drawback shall be retained by the proper officer making such order.

(2) The said claim for drawback should be accompanied by the following documents, namely :-

- (i) copy of export contract or letter of credit, as the case may be,*
- (ii) copy of Packing list,*
- (iii) copy of ARE-1 , wherever applicable,*

(iv) insurance certificate, wherever necessary, and

(v) copy of communication regarding rate of drawback where the drawback claim is for a rate determined by the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be under rule 6 or rule 7 of these rules.

(3) (a) If the said claim for drawback is incomplete in any material particulars or is without the documents specified in sub-rule (2), shall be returned to the claimant with a deficiency memo in the form prescribed by the Commissioner of Customs within 10 days and shall be deemed not to have been filed for the purpose of section 75A.

(b) where the exporter resubmits the claim for drawback after complying with the requirements specified in the deficiency memo, the same will be treated as a claim filed under sub-rule (1) for the purpose of section 75A.

(4) For computing the period of two months prescribed under section 75A for payment of drawback to the claimant, the time taken in testing of the export goods, not more than one month, shall be excluded.

(5) Subject to the provisions of sub-rules (2), (3) and (4), where the exporter has exported the goods under electronic shipping bill in Electronic Data Interchange (EDI) under the claim of drawback, the electronic shipping bill itself shall be treated as the claim for drawback.”

➤ Section 75A of the Customs Act, 1962 reads as follows: -

“ SECTION 75A. Interest on drawback. - (1) Where any drawback payable to a claimant under section 74 or section 75 is not paid within a ²³[period of ²⁴[one month]] from the date of filing a claim for payment of such drawback, there shall be paid to that claimant in addition to the amount of drawback, interest at the rate fixed under section 27A from the date after the expiry of the said ²³[period of ²⁴[one month]] till the date of payment of such drawback:....”

A reading of the above, clearly indicates that Rule 13(2)(v) of the DBK Rules, 1995 stipulates that a claim for Drawback should be accompanied by the “copy of communication regarding rate of drawback where the drawback claim is for a rate determined by the Commissioner of Central Excise or the Commissioner of Customs and Central Excise, as the case may be” Given the facts of the case, it is clear that the Brand rates in this case were determined by the jurisdictional authorities on 24.03.2008, 03.04.2008 and 25.10.2010, after which the applicant filed the respective DBK claims. Government further notes that Rule 13(3)(a) of the DBK Rules, 1995 lays down that if a claim for drawback has been filed without the documents prescribed at sub-rule 2, then the same shall be deemed to be have not been filed for the purpose of Section 75A of the Customs Act, 1962. In this case it

is clear that the applicant submitted Drawback claims, which were complete in terms of Rule 13 of the DBK Rules, 1995, only after receipt of the letter/communication from the jurisdictional Central Excise authorities determining the Brand Rates. As per Section 27A of the Customs Act, 1962 which provides for payment of interest on Drawback, interest in this case would be payable only after completion of one month from the submission of a complete claim for Drawback by the applicant. Given these set of facts, Government finds that the Commissioner (Appeals) has correctly held that the demand of the applicant for interest from the date of filing of applications for fixing of Brand rate of Drawback cannot be accepted as the applications claiming Drawback along with the letters fixing the Brand rate was filed by the applicant before the proper officer only after the brand rates were fixed on 24.03.2008, 03.04.2008 and 25.10.2010. In view of the above, Government does not find any infirmity in the findings and order of the Commissioner (Appeals) that interest will be payable after 30 days of receipt of the complete claim for Drawback and accordingly holds so. Government finds support in the decision of the Hon'ble Tribunal in the case of Web Knit Exports (P) Limited vs Commissioner of Customs, Tuticorin [2013 (295) ELT 612 (Tri.-Chennai)] wherein it was held that interest on Drawback was payable to the exporter only from the date of the Order of the Tribunal vide which it was held that the applicant would be eligible for the Drawback and not from the date of export. It was also held by the Tribunal that the exporter would be eligible for interest under Section 75(A) of the Customs Act, 1962 only after they had submitted all the documents required under Rule 13(2) of the DBK Rules. 1995.

9. As regards, the rate at which interest was payable on the delayed payment of Drawback, Government finds that the same is governed by Section 75A of the Customs Act, 1962 and it states that interest shall be payable in such cases at the rate fixed under Section 27A of the Customs Act, 1962, which reads as under: -

Section 27A. Interest on delayed refunds. - *If any duty ordered to be refunded under sub-section (2) of section 27 to an applicant is not refunded within three months from the date of receipt of application under sub-section (1) of that section, there shall be paid to that applicant interest at such rate, ⁵⁹[not below five percent.] and not exceeding thirty percent per annum as is for the time being fixed ⁶⁰[by the Central Government by Notification in the Official Gazette], on such*

duty from the date immediately after the expiry of three months from the date of receipt of such application till the date of refund of such duty:

A reading of the above indicates that Section 27A provides that interest shall be payable at such rate as fixed by the Central Government, by notification in the Official Gazette. Government finds that the Central Government vide notification no.75/2003-CE(NT) dated 12.09.2003, which was effective during the material period, had fixed the rate of interest at six per cent per annum for the purposes of Section 27A of the Customs Act, 1962. Given the above, Government finds that the lower authorities have correctly held that the interest in this case will be payable at six per cent per annum. The claim of the applicant for interest at a higher rate is without any legal basis and has been correctly rejected. In view of the above, Government does not find any infirmity in the impugned Order-in-Appeal on this count either.

10. Government has examined the decisions of various authorities in support of their argument that they were eligible for interest at a higher rate than the rate prescribed by the notification cited above. In this context Government finds that this issue was examined by the Hon'ble High Court of Karnataka in the case of CCE, Bangalore vs Hindustan Granites [2015 (323) ELT 708 (Kar.)] wherein the Order of a Single Judge of the same Court granting interest at the rate of 9% was set aside and interest was granted at 6% in terms of Section 11BB of the Central Excise Act, 1944 and notification no.67/2003-CE (NT). Relevant portion of the said Order is reproduced below:-

" This appeal is preferred by the Revenue challenging only that portion of the order of the learned Single Judge where he has directed payment of interest at 9% on the amount to be refunded, if any.

2. The notification dated 12-9-2003 bearing No. 67/2003-C.E. (N.T.) issued under exercise of the powers conferred by Section 11BB of the Central Excise Act, 1944, (hereinafter referred to as 'the Act'), fixes the rate of interest at 6% per annum for the purpose of the said Section. The interest payable in terms of Section 11BB of the Act, which in turn is with reference to the notification referred above. This aspect has not been considered by the learned Single Judge. In that view of the matter the rate of interest is to be reduced to 6% from 9%. Accordingly, we pass the following :

ORDER

Appeal is partly allowed.

3. *The rate of interest is reduced to 6% from 9% on any amount to be refunded if any after determination of the Tribunal."*

Government finds that similar view was expressed by the Hon'ble High Court of Madras in the case of C. Padmini Chinnadurai vs A.C. C.Ex., Tirunveli [2010 (257) ELT 538 (Mad)] wherein the Court held that as far as payment of interest was concerned, the provisions of Section 11BB of the Central Excise Act alone was having its application and that under such provision, Notifications have been issued, determining the rate of interest. Further, the reliance placed by the applicant on the decision of the Hon'ble High Court of Allahabad in the case of Govind Mills Limited vs CCE, Allahabad [2014-TIOL-677-HC-ALL-CX] will not hold good in light of the above cited later decision of the Hon'ble High Court of Karnataka in the case of Hindustan Granites. Further, this decision of the High Court of Allahabad was distinguished by the Hon'ble CESTAT in the case of Devendra Udyog vs Commissioner of CGST, Jodhpur [2020 (372) ELT 385 (Tri.-Del.)] wherein it found as under : -

" Though the Learned Counsel has laid emphasis on Final Order No. 5/266, dated 4-9-2019 as announced by this very bench wherein after relying the decision of Hon'ble Apex Court in the case of Commissioner, Central Excise, Hyderabad v. ITC Ltd. reported as 2005 (179) E.L.T. 15 (S.C.) and M/s. Govind Mills Ltd. v. C.C.E., Allahabad reported as 2014 TIOL 677 (HC) = 2014 (35) S.T.R. 444 (All.) the interest @ 12% was ordered. It was also the opinion formed that the notification as relied upon by the department cannot supersede the statute. But it is observed as on date that while forming that opinion the words, "as for the time being is fixed by the Central Government by notification in the official gadget" were inadvertently not taken into consideration.

7. In Section 11BB, to clarify the rate of interest in the range of 5% to 30%, the statute itself has empowered the Central Government to fix any rate of interest for the time being by way of a notification. This clarifies that once there is a notification of Central Government fixing 6% as the rate of interest same has to be followed as having power of statute. Thus, it is clear that previous final order of this Bench has apparent error on face of its record. The error of adjudication which is very much apparent irrespective once committed cannot be repeated. Again having a look to ITC (supra) and M/s. Govind Mills (supra), it is observed that for the period in ITC (supra) the impugned notification was not applicable and Govind Mills (supra) has absolutely relied upon ITC (supra) being, absolutely, silent to the notification. Contrary thereto, High court of Madras as well as that of Karnataka, it only has been held that the notifications have been issued under the provisions of Section 11B of Central Excise Act determining the rate of interest, the rate as mentioned in the notification shall only be admissible to the

assessee. The case law as relied upon for the purpose are C. Padmini Chinnadurai v. Assistant Commissioner Central Excise, Tirunelveli - 2010 (257) ELT 538 (Mad.) and Commissioner of Central Excise, Bangalore v. Hindustan Granites reported as (2015) 323 E.L.T. 708 (Kar.).

8. In view of the entire above discussion, I hereby take a different view than the previous decision of this Bench and dismiss the appeal."

In light of the above, Government finds that the applicant will be eligible to interest at the rate of six per cent per annum as held by the lower authorities and accordingly holds so.

11. Government further notes that there is a dispute regarding the dates on which the applicant filed their claims for Drawback with respect to 12 Shipping Bills. Government notes that the applicant has claimed that the drawback claims with respect to the 12 Shipping Bills, appearing from Serial No.1 to Serial No. 12 of the Table at para 6 of the impugned Order-in-Appeal, have been filed by them on 12.12.2008, whereas, the Department has treated four of the said claims as filed/accepted by the Department on 18.02.2010, six claims on 17.02.2010 and two claims on 27.10.2010. Government has examined the copies of the letters, all dated 10.02.2008, vide which they had filed their Drawback claims and finds that the same have been received by the Department on 12.12.2008, a fact confirmed by the Commissioner (Appeals) at para 6 of the impugned Order-in-Appeal. Government has examined the Deficiency Memos, all dated 18.03.2009, issued with respect to these Drawback Claims and finds that apart from asking the applicant to 'Submit copy of Court Order', no deficiency was pointed out. Government finds that the Court Order so referred to is the decision of the Hon'ble High Court of Madras in W.P. No.15003 of 2015 filed by M/s Karur K.C.P. Packkagings Limited where the respondent was the Commissioner of Customs, Tuticorin. Government notes that the applicant had submitted the same to the authority concerned on 02.04.2009, however, the Department has indicated the same to be accepted by it on 18.02.2010, 17.02.2010 and 27.10.2010 and has calculated interest payable to the applicant from these 'dates of acceptance'. Government finds that the Court Order called for did not pertain to the applicant and was available in the public domain and hence cannot be treated as a mandatory document to be filed by the applicant along with their drawback claims. Further, Government also notes that though the applicant had

submitted the said Court Order on 02.04.2009, the Department had 'accepted' it as late as 18.02.2010, 17.02.2010 and 27.10.2010. Government finds these actions of the Department subsequent to the applicant submitting their Drawback claims on 12.12.2008 to be arbitrary and unjust. Given the facts as stated above, it is clear that the applicant has submitted complete drawback claims in respect of the said 12 Shipping Bill to the Department on 12.12.2008. Thus, Government finds that the applicant will be eligible to the interest on delayed payment of drawback with respect to these 12 Shipping Bills from the expiry of 30 days from 12.12.2008 till the date on which the drawback was actually paid, and accordingly holds so. In light of the above, Government remands the case back to the original authority for the limited purpose of re-working the interest payable in respect of the above mentioned 12 Shipping Bills in the manner mentioned above and disbursing the same to the applicant.

12. The subject Revision Application is disposed of in the above terms.


(SHRAWAN KUMAR)

Principal Commissioner & Ex-Officio
Additional Secretary to Government of India

ORDER No.\87/2023-CJS(WZ) /ASRA/Mumbai dated 08.02.2023

To,

M/s PSL TEX STYLES Pvt. Limited,
(Formerly known as Starwin Polyester P. Ltd.)
147, Mittal Estate No.6, Andheri Kurla Road,
Andheri (E), Mumbai - 400 059.

Copy to:

1. Commissioner of Customs (Export -II), Drawback, New Custom House, Ballard Estate, Mumbai 400 001.
2. Commissioner of Customs (Appeals), Mumbai Zone - I, 2nd floor, New Custom House, Ballard Estate, Mumbai - 400 001.
3. Sr. P.S. to AS (RA), Mumbai.
4. Notice Board.