

REGISTERED
SPEED POST



F.No. 375/05/DBK/2017-RA
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. 17/10/19

Order No. 27/19-Cus dated 17-10-2019 of the Government of India passed by Mrs. Mallika Arya, Principal Commissioner & Additional Secretary to the Government of India under section 129DD of the Custom Act, 1962.

Subject : Revision Application filed under section 129 DD of the Customs Act 1962 against the Order-in-Appeal No.108(AK)Cus/JPR/2016 dated 20.12.2016, passed by the Commissioner of Customs, Central Excise (Appeals), Jaipur.

Applicant : M/s Autolite (India) Ltd

Respondent : Commissioner of Customs, Jaipur

ORDER

A Revision Application No.375/05/DBK/17-RA dated 22.03.2017 has been filed by M/s Autolite (India) Ltd (hereinafter referred to as the applicant) against the Order No.108(AK)Cus/JPR/2016 dated 20.12.2016,, issued by the Commissioner of Customs& Central Excise (Appeals), Jaipur. Commissioner (Appeals) vide the above mentioned Order-in-Appeal has upheld the demand of Rs. 64,418/- against wrongly sanctioned drawback of duty in terms of Rule 16A of the Customs, Central Excise duties and Service Tax Drawback Rules, 1995.

2. Brief facts of the case are that the applicant filed a drawback claim in respect of 50 Shipping Bills with the jurisdictional Customs authorities. The said claim in respect of 14 Shipping bill out of 50 amounting to Rs. 3,91,526/- was rejected by the jurisdictional Assistant Commissioner (Customs), ICD, CONCOR, Jaipur on the ground that the applicant failed to submit the proof to the effect that the export proceeds in respect of 10 Shipping Bills in dispute have been realized in terms of Rule 16A of the Customs, Central Excise duties and Service Tax Drawback Rules, 1995. Further, penalty of Rs.5,000/- was also imposed on the applicant. Aggrieved, the applicant filed an appeal before the Commissioner (Appeals) who vide the above mentioned Order in Appeal reduced the demand to Rs. 64,418/- in respect of 4 Shipping Bill.The instant revision application has been filed mainly on the ground that the applicant had realized the export proceeds against the remaining 4 impugned Shipping Bills in stipulated time period. .

3. Personal hearing was attended by Sh. Ananya Mohan, Advocate, on behalf of the applicant. He reiterated the submissions already made in their Revision Application. The applicant has given written submissions dated 16.10.2019 along with copies of bank realisation certificate with dates regarding realisation of export proceeds from the Directorate General of Foreign Trade website. Since, no one appeared for the respondent and no request for any other date of hearing has been received, the case is being taken up for final disposal.

4. Government has examined the case and it is observed that department's entire case is based on the premise that the applicant did not receive the export proceeds against the 04 Shipping Bills within specified period of one year. The applicant has stated that they had exported the goods against 04 Shipping Bills and they have received the export proceeds and have submitted the copies of export proceeds realisation. The same are also reflected in the bank realisation statement of the applicant from DGFT website. The matter needs to be re-examined in the light of the applicant's claim that they have realised the entire amount of Rs. 64,418/- and no export sale proceeds are pending in their case. Accordingly the matter is remanded back to jurisdictional Assistant/Dy. Commissioner (Customs), ICD, CONCOR, Jaipur to verify the genuineness of the BRC's and grant consequential relief as deemed fit.

5. Accordingly, the Order-in-Appeal is set aside and revision application is allowed by way of remand.


(Mallika Arya)

Additional Secretary to the Government of India

M/s Autolite (India) Ltd
D-469, Road No. 9A,
VKI Area, Jaipur 320013

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Copy to:

1. The Commissioner of Central Excise & Customs, Jaipur, New Central Revenue Building Statue Circle, C Scheme Jaipur 302005.
2. Commissioner of Central Excise & Customs (Appeals), Jaipur, New Central Revenue Building Statue Circle, C Scheme Jaipur 302005
3. PS to AS(RA)
4. Guard File.

5. Spare Copy

Attested

(Nirmla Devi)
Section Officer (REVISION APPLICATION)