



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. 371/64-A/DBK/14-RA | 1320

Date of Issue : 03.03.23

ORDER NO. 272 /2023-CUS /ASRA/MUMBAI DATED 28 -2-2023  
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. Jain Irrigation Systems Ltd.  
Respondent : The Commissioner of Customs (Appeals), Nashik.  
Subject : Revision Application filed, under Section 129DD of the  
Customs Act, 1962 against the Order in Appeal No. NSK-  
EXCUS-000-APP-15-14-15 dated 23-06-2014 passed by the  
Commissioner of Customs (Appeals), Nashik.

**ORDER**

This Revision Application has been filed by M/s. Jain Irrigation Systems Pvt. Ltd. (hereinafter referred to as "the applicant") against the Order in Appeal No. NSK-EXCUS-000-APP-15-14-15 dated 23-06-2014 passed by the Commissioner of Customs (Appeals), Nashik.

2. The brief facts of the case are that the applicant had imported Parts of Irrigation Systems used for Agricultural purpose as per warehouse Bill of Entry No. 2755733 dated 19.07.2013 & cleared for home consumption under Ex. Bond Bill of Entry No. 01/2013 dated 02.08.2013 on payment of Customs Duty amounting to Rs. 14,69,591/- vide challan No. 01/2013 dated 5th Aug. 2013. The applicant re-exported the said goods having FOB value Rs. 1,50,14,780/- vide EDI shipping bill No. 7021542 dated 19.08.2013 and having F.O.B. value Rs. 49,18,950/-vide EDI Shipping Bill No. 7156377 dated 27.08.2013 (under Free Shipping Bill) falling under RITC/H.S. code 84249000 to M/s Sugar Corporation Finachaa Sugar Factory, Ethiopia. Thereafter they claimed drawback of Rs. 14,40,199/- (i.e. 98% of the total duty paid Rs. 14,69,591/-) under Section 74 of Customs Act, 1962 read with Rule 5 of Re-export of Imported goods. (Drawback of Customs Duties) Rules, 1995). Show Cause Notice dated 18-12-2013 was issued by the Deputy Commissioner of Customs, ICD Bhusawal, to the applicant proposing rejection of their drawback claims as the exports were made under free shipping bill, the goods were not examined at the time of re-export to establish the identification of goods. The SCN was adjudicated by the Dy. Commissioner, Central Excise & Customs, Jalgaon Division, vide OIO No. 01/CUS/2014 DATED 17.04.2014, wherein he rejected the Customs Duty Drawback claim of Rs. 14,40,199/-.

3. Being aggrieved by the aforesaid order, the applicant filed appeal before Commissioner of Customs (Appeals), Nashik who vide impugned Order in Appeal No. NSK-EXCUS-000-APP-15-14-15 dated 23-06-2014 rejected the appeal filed by the applicant and upheld the Order in Original.

4. Being aggrieved by the impugned Order the applicant has filed the present Revision Application on the various grounds mentioned therein:-

i) that, due to ignorance, Free Shipping Bills were filed, instead of filing drawback Shipping Bills, but the goods were examined by the customs authorities at the time of stuffing in containers and hence, conditions stipulated of examination of goods in an event of filing of drawback Shipping Bill, gets fulfilled and hence, denying the drawback on this ground would not be correct;

ii) that re-export has taken place within one to one and half months from the date of import, since the goods were required for a project in the country of Ethiopia;

iii) that there is clear linkage and identification of the goods re-exported;

iv) that for a procedural lapse of filing duty free shipping bill in lieu of drawback shipping bill, where, the fact of import, purpose of import, intention of importing to re-export, was embedded/specified in every document (Bill of Entry, Shipping Bill, Invoice, correspondence with the Dept.), drawback benefit cannot be denied, based on Tribunal judgment in Modi Revlon Ltd [2007 (209) ELT 252 (T-Mum)];

v) that they had made an application dtd. 1.1.2014 to the Hon'ble Commissioner requesting to permit them for conversion of Free-Shipping Bills to Drawback Shipping Bills;

vi) that factory stuffing has been done and further goods imported under Bill of Entry dtd. 19.7.2013 and 2.8.2013 in toto have been exported under Shipping Bills dtd. 19.8.2013 & 28.7.2013 which has to be treated as of examination of 100%;

vii) that conversion of free shipping bill into drawback shipping bill/conversion of shipping bill from one export promotion scheme to another is permissible based on the following CBEC Circulars/judgments:

- a) Circular No. 4/2004-Cus, dtd. 16.1.2004
- b) Circular No. 36/2010-Cus, dtd. 23.9.2010
- c) Circular No.6/2003-Cus, dtd.28.1.2003
- d) Circular No.74/97-Cus, dtd. 30.12.1997
- e) Modi Revlon Ltd 2007 (209) ELT 252 (T-Mum)
- f) Gokaldas Images Pvt. Ltd 2008 (227) ELT 238 (T-Ban)
- g) [Affirmed by Kar HC 2009 (247) E.L.T. 140 (Kar.)]
- h) Man Industries (1) Ltd- 2007 (216) ELT 15 (Bom.)
- i) Nucleus Satellite- 2007 (216) ELT 67 (T-Che)
- j) Metallic Bellows (1) Pvt. Ltd. 2008 (228) ELT 479 (T)
- k) Upheld by Bom.-HC- 2009 (241) ELT 181 (Bom)
- l) Sologuard Medical Devices 2007 (216) ELT 62 (T-Che)
- m) Kiran Pondy Chems Ltd. 2006 (203) ELT 588 (T-Che)
- n) Amritsar Swadeshi Textile-2008 (224) ELT 415 (T-Ban)
- o) Modipon Ltd- 2009 (234) ELT 143 (T-Del)
- p) S.M. Herbals Pvt. Ltd. -2009 (237) ELT 531 (T-Del)
- q) Essar Oil-2010 (259) ELT 295 (T-Ahmd)
- r) Essar Oil-2014-TIOL-754-Cestat-Ahm

viii) that Hon'ble Bombay High court in the case of Repro India - 2007-TIOL-795-HC- Mum-Cx has specifically laid down in para 8 that the intention of the government is not to export taxes but only to export goods and in case drawback is not allowed, the applicant would be required to perform to export taxes by including it in the FOB value;

ix) that only lapse is that of filing Free Shipping Bills instead of filing drawback Shipping Bills which is curable and forgivable procedural lapse, substantial benefit of drawback of duty paid while re-import is not deniable which view gets substantiated from the following judgments:

Mangalore Chemicals & Fertilizers 1991 (55) ELT 437 (SC)  
Wood Papers Ltd. - 1990 (47) ELT 500 (S.C.)  
Indian Farmers Fertilizers - 1995 (75) ELT 218 (Gu)  
Breach Candy Hospital - 2000 (118) ELT 271 (Tri-LB)

x) Support of factual position:

The goods, which have been re-exported, were imported earlier on 19.7.2013 and 2.8.2013 and customs duties thereon of Rs. 14,69,591/- was paid and goods were re-exported on 19.8.2013 and 27.8.2013; that re-export has taken place within one to one and half months from the date of import, since

the goods were required for a project in the country of Ethiopia. At the time of re-export, as per the permission granted to the Appellants by the customs authorities, factory stuffing was done under the supervision of the customs officers, which gets evidenced from the remarks on ARE-1s and hence, conditions stipulated of examination of goods in an event of filing of drawback Shipping Bill, gets fulfilled and hence, denying the drawback on this ground would not be correct.

xi) Support of provisions of law:

Section 74 of the Customs Act allows drawback of 98% of the duty paid at the time of import provided that the goods re-exported are identified to the satisfaction of Assistant Commissioner of Customs or Deputy Commissioner, to be the same which were imported and the goods were exported within two years from the date of payment of import duties. In the present case, the Parts of Irrigation System for agriculture, which were imported on 19.7.2013/2.8.2013., were the same which were re-exported on 19.8.2013 and 27.8.2013, i.e. within one month from the date of payment of import duties, which is supported by the examination report of the Deputy Commissioner, on the Shipping Bills. The said examination report clearly establishes the identity of the goods to the satisfaction of the Deputy Commissioner and hence, the requirement of examination of the goods gets fulfilled.

xii) Clear linkage and identification of the goods re-exported:

The disputed goods were imported vide Bill of Entry No. 2755733 dtd. 19.7.2013 & cleared under Ex-bond Bill of Entry No.01/2013 dtd.2.8.2013. The said goods in entirety have been re-exported vide Shipping Bill Nos. 7021542 dtd. 19.8.2013 & 7156377 dtd. 27.8.2013. In view of the above, there is clear identification of goods and linkage and co-relation of imported goods with re-exported goods and hence, denying drawback would be incorrect.

xiii) That just for a procedural lapse of filing duty free shipping bill in lieu of drawback shipping bill, where, the fact of import, purpose of import, intention of importing to re-export, was embedded/specified in every document (Bill of Entry. Shipping Bill, Invoice, correspondence with the Dept.), drawback benefit cannot be denied. The aforesaid submission is supported by the ratio of the Tribunal judgment in Modi Revlon Ltd [2007 (209) ELT 252 (T-Mum)], which has not been disturbed.

xiv) That drawback is the refund of duties paid on importation of goods as per Section 74 of Customs Act, 98% of the actual duties paid by them on imports is admissible.

xv) That conversion of free shipping bill into drawback shipping bill/conversion of shipping bill from one export promotion scheme to another is permissible based on the following CBEC Circulars/judgments:

- a) Circular No.4/2004-Cus, dtd. 16.1.2004
- b) Circular No:6/2003-Cus, dtd.28.1.2003
- c) Circular No.74/97-Cus, dtd. 30.12.1997
- d) Modi Revlon Ltd 2007 (209) ELT 252 (T-Mum)
- e) Gokaldas Images Pvt. Ltd- 2008 (227) ELT 238 (T-Ban)
- f) [Affirmed by Kar HC 2009 (247) E.L.T. 140 (Kar.)]
- g) Man Industries (1) Ltd- 2007 (216) ELT 15 (Bom.)
- h) Nucleus Satellite 2007 (216) ELT 67 (T-Che)
- i) Metallic Bellows (1) Pvt. Ltd. 2008 (228) ELT 479 (T)
- j) Upheld by Bom.-HC-2009 (241) ELT 181 (Born)
- k) Sologuard Medical Devices- 2007 (216) ELT 62 (T-Che)
- l) Kiran Pandy Chems Ltd. 2006 (203) ELT 588 (T-Che)
- m) Amritsar Swadeshi Textile 2008 (224) ELT 415 (T-Ban)
- n) Modipon Ltd 2009 (234) ELT 143 (T-Del)
- o) S.M. Herbals Pvt. Ltd. -2009 (237) ELT 531 (T-Del)

Even Hon'ble Tribunal in Kitply Industries [2003 (156) ELT 1021 (Tri-Kol)] has held that exact co-relation between exports made and import of raw materials for determination of export obligation under advance licence is not required and further actual use of imported goods in goods exported not relevant. Following the ratio in Kitply, Hon'ble Tribunal in Areva T & D India Ltd., [2009 (242) ELT 442 (Tri-Che) has held that conversion of free shipping bills to DEEC Shipping bills is permissible, once linkage of imported products are established with the exported product.

xvi) Allegations in SCN not sustainable:

that exporting under Free Shipping Bills and not under Drawback Shipping Bill would not come in the way for denying drawback, in view of examination and factory stuffing under the supervision of customs authorities; that factory stuffing has been done and further goods imported

under Bill of Entry dtd. 19.7.2013 and 2.8.2013 in toto have been exported under Shipping Bills dtd. 19.8.2013 & 28.7.2013 which has to be treated as of examination of 100%; that for re-export of goods there is no requirement of permission from RBI, as Rule 5 of drawback Rules, 1985 specifically says that such permission is to be produced, only if necessary; that for curable and forgivable procedural lapse, substantial benefit of drawback of duty paid while re-import is not deniable which view gets substantiated from the following judgments:

Mangalore Chemicals & Fertilizers-1991 (55) ELT 437 (SC)  
Wood Papers Ltd. - 1990 (47) ELT 500 (S.C.)  
Indian Farmers Fertilizers 1995 (75) ELT 218 (Guj)  
Breach Candy Hospital 2000 (118) ELT 271 (Tri-LB)

xvii) The applicant requested the Revisionary Authority to hold that conversion of free shipping bills into drawback shipping bill is permissible as factory stuffing was done under the supervision and control of customs and Central Excise offices posted at the warehouse and that drawback is not deniable when the goods imported were re-exported within one month;

In view of the above the applicant requested to set aside the impugned Order in Appeal.

5. A personal hearing in this case was given on 6-12-2022. Ms Padmavati Patil, Advocate appeared on behalf of the applicant and reiterated the submissions. They submitted that their drawback claim was rejected as export of imported goods happened under free shipping bill. She submitted that Central Excise officers have certified on ARE-1 that identity of goods is established with imported goods.

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

7. Government observes that in the impugned case the Appellate Authority had rejected the drawback claim on the grounds that the identity

of the re-exported goods with the imported goods cannot be established in this case in consonance with Section 74 of the Customs Act, 1962.

Section 74 of the Customs Act, 1962 provide for drawback of duty paid on re-export of imported goods, only in cases where the goods are identified to the satisfaction of the Assistant Commissioner or Deputy Commissioner of Customs.

**SECTION 74. Drawback allowable on re-export of duty-paid goods. -**

*(1) When any goods capable of being easily identified which have been imported into India and upon which<sup>1</sup> any duty has been paid on importation, - (i) are entered for export and the proper officer makes an order permitting clearance and loading of the goods for exportation under section 51; or*

*(ii) are to be exported as baggage and the owner of such baggage, for the purpose of clearing it, makes a declaration of its contents to the proper officer under section 77 (which declaration shall be deemed to be an entry for export for the purposes of this section) and such officer makes an order permitting clearance of the goods for exportation; or*

*(iii) are entered for export by post under section 82 and the proper officer makes an order permitting clearance of the goods for exportation, ninety-eight per cent of such duty shall, except as otherwise hereinafter provided, be re-paid as drawback, if - ]*

*(a) the goods are identified to the satisfaction of the<sup>2</sup> [Assistant Commissioner of Customs or Deputy Commissioner of Customs] as the goods which were imported; and*

*(b) the goods are entered for export within two years from the date of payment of duty on the importation thereof:*

Rule 4 of Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995 stipulates the conditions to be followed for claiming the benefits of the provisions of Section 74 of the Customs Act, 1962 which is as follows:

**"4. Statements/Declarations to be made on exports other than by post. -** *In the case of exports other than by post, the exporter shall at the time of export of the goods -*

*(a) state on the shipping bill or bill of export, the description, quantity and such other particulars as are necessary for deciding whether the goods are entitled to drawback under section 74 and make a declaration on the relevant shipping bill or bill of export that -*

*(i) the export is being made under a claim for drawback under section 74 of the Customs Act;*

*(ii) that the duties of customs were paid on the goods imported;*



- (iii) *that the goods imported were not taken into use after importation;*  
or  
(iii) *that the goods were taken in use.*

*Provided that if the Commissioner of Customs is satisfied that the exporter or his authorized agent has, for reasons beyond his control, failed to comply with the provisions of this clause, he may, after considering the representation, if any, made by such exporter or his authorized agent, and for reasons to be recorded, exempt such exporter or his authorized agent from the provisions of this clause;*

*(b) furnish to the proper officer of customs, copy of the Bill of Entry or any other prescribed document against which goods were cleared on importation, import invoice, documentary evidence of payment of duty, export invoice and packing list and permission from Reserve Bank of India to re-export the goods, wherever necessary."*

Section 74 of Customs Act 1962 provides for Drawback if goods are exported as such. The re-exported goods should be identifiable as having been imported and should be re-exported within the prescribed period. To establish the identity of goods the original import documents under which the goods were imported should be produced. After inspection, export and submission of application with full details the Drawback is to be considered. The Section 74 is applicable where imported goods are re-exported as it is and article is easily identifiable, failing which the benefit of said provision is not applicable.

8. Government observes that while upholding the OIO rejecting the drawback claim of the applicant, the Commissioner (Appeals) in his Order observed as under:

*7.4 Apart from not having re-exported the goods under drawback Shipping Bills, it is also not clear whether the appellant had furnished the documents like Bill of Entry, Import Invoice, documentary evidence of payment of duty, export invoice and permission from RBI to re-export the goods etc. as specified in Rule 4 (b) to the proper officer at the time of re-export of the goods. Since they did not file Drawback Shipping Bill, it is evident they did not provide any such documents. Thus the aforesaid rule 4 has not been complied in this case at all. Further, from the remarks of the Custom*

*Officer on the Shipping Bill that they did not even open the consignments for examination of goods, it is explicit that the customs officer did not examine even the minimum goods, not to speak of establishing the identity of the re-exported goods with the imported goods obviously because the export was under free shipping bills. Thus, even if the appellant has re-exported the imported goods, the identity of the same has not been established in this case from the drawback point of view with the imported goods and the appellant has failed to follow statutory Rule 4 of Drawback Rules, 1995, which is substantial failure at their level.*

9. The reasons for the rejection of drawback of the applicant in this case was that the applicant did not follow the procedures prescribed under Section 74 of Custom Act, 1962 and filed a free Shipping Bill due to which the goods were not examined under Section 74 of Custom Act, 1962. However, from the documents submitted, Government observes the following:

i) Though the OIA states that it is not clear as to whether the applicant has furnished any documents, it is seen from the OIO that the applicant had attached the following documents alongwith their claim.

- a) copies of Shipping Bill Nos. 7021542 dated 19.08.2013 & 7156377 dated 27.08.2013
- b) Copy of Export Invoice No. 2400300196 dated 17.08.2013 & Invoice No. 2400300197 dated 26.08.2013.
- c) Export Packing List No. 8500013585, 13586 dated 17.08.2013 & 8500013728 dated 26.08.2013.
- d) ARE1 No. 120000236 /2013-14 dated 17.08.2013 & AREI No. 120000250/2013-14 dated 26.08.2013
- e) Bill of Lading No. SAMCB13003648 & SAMCB13003828.
- f) Import Invoice No. 311798 dated 30th June, 2013.
- g) Corresponding Import Packing List.
- h) Bill of Entry for warehouse No. 2755733 dated 19.07.2013
- i) Bill of Entry for Ex.Bond clearance (for Home Consumption No.01.2013 dated 02.08.2013.

- j) Copy of TR6 Challan dated 5th Aug.2013.
- ii) It is observed that on the shipping bill, it is shown as "Shipment clear under Drawback scheme under Sec 74 of the Customs Act, 1962".
- iii) ARE-1 mentions that 'SHIPMENT UNDER DUTY DRAWBACK SCHEME CUSTOM SECTION 74' which shows the intention of exporting the said goods under claim of drawback under Section 74 in addition to other import details of the said goods such as Invoice no, Ex-bond No. & date, IGM No. & date, Bill of Entry No. & date, Bill of Lading No. & date and also fact of payment of import duties; that the goods exported under the cover of the said ARE-1s have been examined and verified by the jurisdictional Central Excise officer which is clear from the Certification by the Central Excise Officer at the back of ARE-1.
- iv) Central Excise jurisdictional Supdt. has verified and counter signed the Examination Report which clearly mentions that the goods stuffed in container for export are the same which are mentioned in the Bill of Entry No.275573 dated 19.7.2013; the relevant extract of the Examination Report, is as reproduced below:

"EXAMINED THE GOODS CLEARED UNDER DRAWBACK SCHEME (SECTION 74 OF CUSTOM ACT, 1962). FOUND MARKS & NUMBERS AS PER IMPORT BILL OF ENTRY NO.2755733 DT 19.07.2013 & CLEARED UNDER EX BOND, B.E. NO.01/2013 DT. 02.08.2013. THE GOODS ARE NOT USED. THE IDENTITY OF EXPORT GOODS IS ESTABLISHED WITH ABOVE MENTIONED IMPORT BILL OF ENTRY & EXPORT INVOICE AND PACKING LIST. CHECKED DESCRIPTION & QUANTITY VALUE OF THE GOODS COVERED BY THIS INVOICE AND THE PARTICULARS AS APPLIED IN THE PACKING LIST. THE CONTAINER WAS STUFFED AND SEALED UNDER MY SUPERVISION VIDE CENTRAL EXCISE SEAL NO.C. EX, FOLLOWED PROCEDURE AS SPECIFIED UNDER P/N NO. 112/89, Nos of open packages are as follows.....

v) Export invoice and the Packing list also shows the Import details such as Invoice no, Ex-bond No. & date, IGM No. & date, Bill of Entry No. & date, Bill of Lading No. & date.

In view of the above, Government finds that the intention of the applicant was to clear the shipment under drawback scheme, however they cleared the goods under free shipping bill instead of drawback shipping bill. Government observes that the applicant has also submitted all the relevant documents along with the drawback claim. Hence Government does not agree with the findings of the lower Authorities that the identity of the re-exported goods cannot be established with the imported goods, as physical examination could not be carried out.

10. Government observes that while dealing with a similar issue which was rejection of request for conversion of 'free shipping bill' to 'drawback shipping bill' on the ground that physical examination on export cargo could not be done as shipment was covered by free shipping bill, Hon'ble Bench of Tribunal (Bangalore) in Carl Zeiss India Pvt. Ltd. Versus Commr. of Cus. & Service Tax, Bangalore [2018 (359) E.L.T. 388 (Tri. - Bang.)] vide its Final Order No. 21613/2017, dated 11-8-2017 held as under:-

***"Drawback - Shipping Bill - Conversion of 'free shipping bill' to 'drawback shipping bill' - Rejection of request on ground that physical examination on export cargo could not be done as shipment was covered by free shipping bill - Drawback entitlement of assessee under Section 74 of Customs Act, 1962 was with reference to duty paid import items when re-exported out of country within stipulated time - Compared to other exports, either under export scheme or in any other manner, present facts are on different footing - Import and export goods should be same for applying the provisions of Section 74 ibid - Such identity can be established by physical examination and/or by documentary verification - But same cannot be sole reason for refusal of request of assessee for considering claim for converting shipping bill and to***

***consider their request for drawback under Section 74 ibid - In terms of C.B.E. & C. Circular No. 46/2011-Cus. clarification, in case where cargo was shipped under free shipping bill without physical verification, all industry rate was allowed on such cargo without any monetary limit - Assessee's claim based on pre-existent documents which were available even at time of re-export - Identity of product could be established based on documentary evidences, though physical examination could not be done at the time of shipment - Direction to concerned authorities to consider conversion of shipping bill as sought for and process assessee's claim subject to satisfaction of documents - Section 149 of Customs Act, 1962"***

11. Being aggrieved the Commissioner of Customs & Service Tax, Bengaluru filed Appeal before Hon'ble High Court of Karnataka against the aforesaid Order of Tribunal (Bangalore). While dismissing the appeal filed by the Commissioner of Customs & Service Tax, Bengaluru vide its judgement dated 05.02.2021, Hon'ble High Court of Karnataka observed that

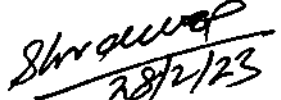
***"Drawback - Conversion of shipping bills - Rule 4 of Re-Export of Imported Goods (Drawback of Customs Duties) Rules, 1995 provides for exemption or waiver of requirement of physical verification and cannot form the sole basis for rejection of claim for drawback of duty under Section 74 of Customs Act, 1962 - Claim of appellant for conversion of shipping bill based on pre-existing documents which were available at the time of re-export and no new material evidence has been claimed and identity of product can be established on the basis of documentary evidence as physical examination could not be done at the time of shipment - Original demand for drawback was also made within prescribed period of limitation - Tribunal's order upheld - C.B.E. & C. Circular No. 36/2010-Cus., dated 23-9-2010."***

12. In view of the above case law and observations, Government directs the original authority to reconsider the drawback claim of the applicant. The applicant is also directed to produce the copy of their request application

dated 01.01.2014 for conversion of free shipping bill to drawback shipping bill along with the complete relevant documents for verification. The applicant may be sanctioned drawback if the identity of the exported goods can reasonably be determined with the goods which had been imported by them vide the impugned Bill of Entry No.2755733 dated 11.06.2013.

14. Government sets aside the Order in Appeal No, NSK-EXCUS-000-APP-15-14-15 dated 20-06-2014 and remands the matter back to the original authority to re-examine the drawback claim filed by the applicant.

15. Revision Application filed by the applicant is disposed off in the above terms.

  
(SHRAWAN KUMAR)  
Principal Commissioner & ex-Officio  
Additional Secretary to Government of India

ORDER No. 272 /2023-CUS/ASRA/Mumbai DATED 28-2-2023

To,

1. M/s. Jain Irrigation Systems Ltd., Jain Plastic Park, N.H.No.6, Bhambori, Jalgaon.
2. The Principal Commissioner of Customs, Nashik, Plot No.155, Sector-P-34, NH, Jaishtha & Vaishakh, CIDCO, Nashik-422008

Copy to:

1. The Commissioner of Customs(Appeals), Central Excise & Customs, Kendriya Rajaswa Bhavan, Gadkari Chowk, Nashik-422002
2. The Assistant Commissioner of Customs, ICD Bhusawal. Concur, Varangaon Road, Behind Sayali Road, Bhusawal
3. M/s Cen-Ex Services (Advocate), Post office building, 2<sup>nd</sup> Floor, J.B. Nagar, Andheri (East), Mumbai-400059
4. Sr. P.S. to AS (RA), Mumbai
5. Guard file
6. Spare Copy
7. Notice Board.