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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. 377/122/DBK/2021

/ 6433

Date of Issue: ~~10.2021~~

08.11.2021

ORDER NO. 290 /2021-CUS(WZ)/ASRA/MUMBAI DATED 28.10.2021  
OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR,  
PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO  
THE GOVERNMENT OF INDIA, UNDER SECTION 129D OF THE CUSTOMS  
ACT, 1962.

Applicant : M/s Gulabdas & Company,  
3C, Benefice Business House,  
126, Mathurdas Mill Compounds,  
N.M.Joshi Marg, Lower Parel (West),  
Mumbai-400013

Respondent : Commissioner of Customs (Appeals), Mumbai-II, JNCH

Subject : Revision Application filed, under Section 129D of the Customs  
Act, 1962, against the Order-in-Appeal No. 20(CEAC)/2021  
(JNCH)/Appeals passed by the Commissioner of Customs  
(Appeals), Mumbai-II, JNCH.

**ORDER**

This Revision Application has been filed by M/s Gulabdas & Company, 3C, Benefice Business House, 126, Mathurdas Mill Compounds, N.M.Joshi Marg, Lower Parel (West), Mumbai-400013 (hereinafter referred to as "the applicant") against the Order-in-Appeal No. 20(CEAC)/2021(JNCH)/Appeals dated 23.03.2021 passed by the Commissioner of Customs (Appeals), Mumbai-II, JNCH.

2. Brief facts of the case are that the applicant had exported various consignments of Cotton Printed Fabrics from JNCH under DFIA Scheme as per DGFT Sion No. J-325 which states Export Item: Cotton Printed Fabrics & Import Item: Relevant cotton processed fabrics. The DGFT had issued DFIA licenses for export of Cotton Printed Fabrics. Further in the month of April, 2014, the DRI started investigation against the importers which were involved in importation of Cotton Fabrics by misusing the DFIA Scheme. Due to this investigation, the Customs were put on hold the related work of Cotton Processed Licenses against imports. The Applicant states that since they did not get any export incentive against the said shipments. Therefore, they approached to the concerned department for amendment/conversion of above said Shipments from DFIA Scheme to Drawback Scheme to get the eligible Drawback payment. Thereafter, the Original Authority issued certificates of Amendment/conversion of all pending Shipping Bills except 08 Shipping Bills. On the basis of Amendment/conversion certificates the Applicant received the eligible Drawback payments. The Applicant received a rejection letter of the said 08 shipping Bills issued vide F.No. S/6-GEN-03/2564/2019-20 CEAC dated 29.11.2019 (Copy attached marked as Exhibit-B) by the Assistant Commissioner of Customs, CEAC, JNCH.

3. The Assistant Commissioner of Customs, CEAC rejected the application of amendment (conversion of Scheme DFIA to DBK) on the ground that they did not fulfill the conditions under Board Circular 36/2010 dated 23.09.2010 & section 149 of the Customs Act, 1962, since DFIA License Nos. 0310745136 dated 13.08.2013, 0310751290 dated 26.09.2013 & 0310751471 dated 27.09.2013 under which the above said 08 Shipping Bills have been exported have not been registered with the Customs.

4. Aggrieved with the rejection letter/order issued vide F. No. S/6-GEN-03/2564/2019-20 CEAC dated 29.11.2019 the Applicant filed an appeal before the Commissioner of Customs (Appeals), who rejected the said appeal

vide his Order-In-Appeal No. 20(CEAC)/2021(JNCH)/Appeals dated 23.03.2021

5. Aggrieved by the OIA the present Revision Application was filed by the applicant under Section 129D of the Customs Act, 1962, before the Government on the grounds mentioned in the Revision Application.

6. Government finds the issue in this case is rejection of the post export amendment sought by the applicant regarding amendment/conversion of scheme DFIA to Drawback in 8 shipping bills. This issue does not fall under the purview of the Revisionary Authority. Further Government finds that the applicant vide their letter dated 16-10-2021 has informed that if the matter does not fall under the Revisionary Authority jurisdiction, personal hearing may be waived and they may be allowed to withdraw the Revision Application filed.

7. In view of the above discussion, the Government is of the opinion that the issue involved in this case does not fall within the jurisdiction of this authority and the application is not maintainable for want of jurisdiction in terms of Section 129DD of the Customs Act, 1962.

8. In view of the above, Government, without going into the merits of the case, allows the applicant to withdraw the Revision Application bearing F. No. 371/44/B/2016-RA.

9. The Revision Application is thus dismissed as withdrawn.

*Shrawan*  
28/10/21  
(SHRAWAN KUMAR)

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

ORDER No. 230/2021-CUS (WZ)/ASRA/Mumbai DATED 28.10.2021

To,  
M/s Gulabdas & Company,  
3C Benefice House, 126 Mathurdas Mill Compounds,  
N.M.Joshi Marg, Lower Parel, Mumbai-13

Copy to:

1. The Pr. Commissioner of Customs, Jawaharlal Nehru Customs House, Nhava Sheva Tal Uran Dist raigad, Maharashtra-400707.
  2. The Commissioner of Customs (Appeals), Mumbai-II, JNCH, Nhava Sheva, Taluka-Uran, Dist-Raigad, Maharashtra-400707
  3. The Deputy / Assistant Commissioner, Mumbai-II, JNCH, Nhava Sheva, Taluka-Uran, Dist-Raigad, Maharashtra-400707
- ~~X~~ Sr. P.S. to AS (RA), Mumbai
- ~~✓~~ Guard file.