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F.No.380/38/DBK/2015-RA.Cus
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.....

ORDER NO.68/18-Cus dated 01-05-2018 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. No. 43(SLM)/JPR/2015 dated 15.05.2015, passed by the Commissioner of Customs (Appeals), Jaipur.

Applicant : Commissioner of Customs & Central Excise, Jaipur

Respondent : M/s. RGTL Industries, Rajasthan

ORDER

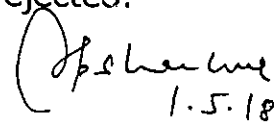
A Revision Application no. 380/38/DBK/2015-R.A. dated 21.08.15 is filed by the Principal Commissioner, Central Excise, Alwar (hereinafter referred to as the applicant) against the Order-in-Appeal No. 43(SLM)/JPR/2015 dated 15.05.2015, passed by the Commissioner of Customs & Central Excise (Appeals), Jaipur, who has allowed the respondent's appeal and set aside the order-in-original no. 204/2014-2015 (Drawback) dated 30/05/2014 rejecting the drawback claim filed by the respondent.

2. The brief facts leading to the present proceeding before the Government are that the respondent, M/s. RGTL Industries Ltd., had filed drawback claims under Rule 30(8) of SEZ Rules, 2006, in respect of supply of M.S. Bars TMT (Non Alloy Steel Bars) to SEZ Developers, M/s Unitech Developers & Projects Ltd., Gurgaon, and M/s Unitech Reality Projects, Gurgaon, which were rejected by the original adjudicating authority. Being aggrieved, the respondent filed appeal against this order before Commissioner (Appeals) and the same was allowed by the Commissioner (Appeals) vide the above said order-in-appeal dated 15/05/2015.
3. The revision application is filed mainly on the grounds that the description of the goods given in different export documents varies and thereby the identity of the exported goods cannot be established with the goods cleared from the factory of the respondent. It is also averred that that the rebate claims are time-barred.
4. A personal hearing was fixed in this case on 08/03/18 and 03.04.18. Sh. Mukesh Chand, Assistant Commissioner, and Sh. Maninder Jain, Superintendent, appeared for the applicant on 08/03/18 and reiterated the submissions already made in the revision application. However, for the respondent Sh. Y. P. Badhwar and Sh. B. L. Soni, Consultants and Sh. D. N. Choudhary, Manager-Accounts of

the respondent, availed the hearing on 03/04/2018 who furnished written cross-objections and corroborative evidence to prove that the same goods were exported as were cleared from their factory.

5. On examination of the Order-in-Original, the Commissioner (Appeals)'s order and other related documents, the Government finds that although there are minor variations in the description of goods in the export documents, yet the name of "steel bars" is found common in all these documents. Further it is also evident from the ARE-Is that the goods were inspected by the customs authorities and were found to be matched in terms of nature of the goods and the quantity of the goods mentioned in the relevant ARE-Is. Besides, the government has also noticed that the applicant has not alleged and made out any case that the goods cleared from the factory were diverted in the domestic tariff area. Considering these facts, the government is inclined to agree with the conclusion of the Commissioner (Appeals) that the goods cleared under ARE-I have only been exported. As regards the issue of time-bar of the said drawback claims, the Rule 13 of Customs, Central Excise and Service Tax Drawback Rules, 1995 clearly stipulates that the triplicate copy of the shipping bill is deemed to be a claim for drawback filed on the date on which proper officer of customs clears the goods for export and no time limit has been prescribed in this rule for filing the drawback claim. Thus the order-in-appeal is just and proper and does not merit any revision.

6. Accordingly, the revision application filed by the revenue is rejected.


1.5.18
(R.P.Sharma)

Additional Secretary to the Government of India

The Commissioner of Customs & Central Excise,
A – Block, Surya Nagar, Alwar – 301 001.

Order No. 68/18-Cus dated 01-05-2018

Copy to:

1. M/s. 'RGTL' Industries Ltd., SP - 293 - 296, Phase IV, Industrial Area, Bhiwadi, District - Alwar.
2. Commissioner of Customs & Central Excise (Appeals), New Central Revenue Building Statue Circle, C Scheme, Jaipur- 302 005.
3. The Assistant Commissioner, Central Excise Division, Bhiwadi
4. PA to AS(RA)
5. ✓ Guard File.
6. Spare Copy

ATTESTED

NDW
15-18
(Nirmala Devi)
(Section Officer)