



**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**  
8<sup>th</sup> Floor, World Trade Centre, Cuff Parade,  
Mumbai- 400 005

F. NO. 373/133/DBK/13-RA/3350

Date of Issue: 28.02.2020

ORDER NO. 77 /2020-CUS (SZ) /ASRA/Mumbai, DATED 29.05.2020 OF THE GOVERNMENT OF INDIA PASSED BY SMT. SEEMA ARORA, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 129DD OF THE CUSTOMS ACT, 1962.

Applicant : M/s Clifton Export, Tirpur.

Respondent : Commissioner of Customs, Air Cargo Complex, Coimbatore.

Subject : Revision Applications filed under Section 129DD of the Customs Act, 1962 against the Order-in-Appeal No. CMB-CEX-000-APP-257-13 dated 27.08.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Coimbatore



**ORDER**

This Revision Application has been filed by M/s Clifton Export, Tirpur, (hereinafter referred to as "the applicant") against the Order-in-Appeal No. CMB-CEX-000-APP-257-13 dated 27.08.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Coimbatore.

2. The brief facts of the case are that the applicant was granted drawback amount of Rs.9,257/- (Rupees Nine Thousand Two Hundred Fifty Seven only) for the exports made by them. As the applicant could not produce evidence for realization of export proceeds in respect of the said export goods within the period allowed under the Foreign Exchange Management Act, 1999 including any extension of such period granted by the Reserve Bank of India, a Show Cause Notice dated 06.12.2006 was issued to the applicant for recovery of drawback of Rs.9,257/- along with interest. After due process of law the Assistant Commissioner of Customs, Air Cargo Complex, Coimbatore Airport, Coimbatore vide Order in Original No.77/2013-(ACC) dated 01.03.2013 confirmed the demand of Rs. 9,257/- paid to the exporter towards drawback amount along with appropriate interest in terms of Rule 16A (2) and (3) of the Customs and Central Excise Duties Drawback Rules, 1995 read with Section 75 of the Customs Act, 1962 and also imposed penalty of Rs.500/- (Rupees Five Hundred only) in terms of Section 117 of the Customs Act, 1962

3. On appeal being filed by the applicant, Commissioner (Appeals) vide Order-in-Appeal No. CMB-CEX-000-APP-257-13 dated 27.08.2013 rejected the appeal filed by the applicant

4. Being aggrieved with the impugned order in appeal, the applicant filed this Revision Application under Section 129DD of the Customs Act, 1962 before the Government mainly on the following grounds:

- 4.1 The export proceeds had in fact been realized well within the time limit prescribed and Bank Realization Certificate (BRC) had been submitted to the Department, but they failed to get an acknowledgement for the same,
- 4.2 The BRC in respect of the disputed shipping bill had been received and the copy of the same given by their Bankers-City Union Bank Ltd. Tirpur is enclosed as evidence of the same,
- 4.3 The details of the impugned exports are detailed as below:-



Invoice No.	Shipping Bill No. & date	Airway Bill No.	Date of Realization of Exports as per BRC
CE 448 17.03.2003	882 dated 20.03.2003	176-22581020 dated 20.03.2003	10.04.2003

- 4.4 The above documents were also submitted to the Hon'ble Commissioner (Appeals) Coimbatore for his consideration but the same was not considered by him,
- 4.5 As per RBI/2007-08/354-A.P.(Dir. Series)Circular No. 50 dated 03.06.2008 issued under Section 10(4) and 11(1) of FEMA, an Exporter has to realize the full export proceeds within a period of twelve months from the date of export (prior to 03.06.2008, it was only 6 months),
- 4.6 Despite observing the above, the Commissioner (Appeals), Coimbatore rejected their appeal though the export proceeds had been realized within one month from the date of export'
- 4.7 The substantive compliance of law which is realizing the export proceeds within the time limit prescribed had been met in the instant case.

5. A personal hearing in the matter was fixed on 22.01.2020 which was attended by Shri M. Udaykumar, Documents Manger on behalf of the applicant. He vide letter dated 22.01.2020 submitted that " as far as this case is concerned they have already paid Rs. 32,692/- (Rupees Thirty Two Thousand Six Hundred Ninety Two only) to Coimbatore Customs". Copies of Letter to Coimbatore Customs and TR6 Challan No. 98 dated 16.11.2019 evidencing payment of Rs.32,692/- to Customs was also enclosed with the said letter. Accordingly, it was pleaded that all amounts due have been paid which is accepted by the Office of the Assistant Commissioner of Customs, Air Cargo Complex, Coimbatore and hence case may be closed.

6. From the documents enclosed by Shri M. Udaykumar, to his letter dated 22.01.2020 Government observes that the applicant has paid amount of duty of Rs.9,257/-, confirmed vide Order in Original No.77/2013-(ACC) dated 01.03.2013 by the Original authority, along with interest of Rs.21,135/- and penalty of Rs.500/-. Further, on submitting a copy of TR6 Challan No. 98 dated 16.11.2019 evidencing payment of Rs.32,692/-, the Assistant Commissioner of Customs, Air Cargo, Complex, Coimbatore, has issued No Objection Certificate (NOC) for the ALERT put against M/s Clifton Export (the applicant) for the clearance of goods at





various ports. In view of this the applicant has also requested that the instant case be closed.

7. In view of the foregoing, this Revision Application is dismissed as infructuous.
8. So, ordered.



(SEEMA ARORA)

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

ORDER No. 77/2020-CUS (SZ) /ASRA/Mumbai DATED 29.05.2020.

To,  
M/s Clifton Export,  
8/328, Uppilipalayam, Arulpuram (P.O.),  
Palladam Road, Tirpur - 641605.

**ATTESTED**



**B. LOKANATHA REDDY**  
Deputy Commissioner (R.A.)

Copy to:

1. The Principal Commissioner CGST & CEx, Coimbatore, GST Bhavan, 6/7, A.T. Devaraj Street, Race Course, Coimbatore, Tamilnadu -641018.
2. The Commissioner of CGST & C.Ex. (Appeals), Coimbatore, GST Bhavan, 6/7, A.T. Devaraj Street, Race Course, Coimbatore, Tamilnadu -641018.
3. Deputy / Assistant Commissioner of Customs, Air Cargo Complex Coimbatore International Airport, Peelamedu, Coimbatore - 641 012.
4. Sr. P.S. to AS (RA), Mumbai
5. Guard file,
6. Spare Copy.

