

REGISTERED SPEED POST



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
8th Floor, World Trade Centre,
Centre - I, Cuffe Parade,
Mumbai-400 005

F. NO. 371/260/DBK/2020-RA / 2666

Date of Issue 09.04.2021

ORDER NO. 88/2021-CUS (WZ) / ASRA / MUMBAI/ DATED 30.03.2021 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 Ritex Overseas, Mumbai.

Respondent : Commissioner of Custom, DBK, NS-II, JNCH., Nhava Sheva,
Mumbai

Subject : Revision Application filed under Section 129DD of the Custom Act, 1962 against the Order-in-Appeal No. 125 (DBK)/ 2020 (JNCH) /Appeals dated 15.10.2020 passed by the Commissioner of Customs (Appeals) JNCH, Nhava Sheva, Mumbai-II.

ORDER

This revision application has been filed by M/s. Ritex Overseas, Mumbai (hereinafter referred to as 'the applicant, against the Order-in-Appeal No. 125 (DBK)/2020(JNCH)/Appeals dated 15.10.2020 passed by the Commissioner of Customs(Appeals) JNCH, Nhava Sheva, Mumbai-II.

2. The brief facts of the case is that the applicant had exported 3 consignments of mixed garments vide shipping bill nos. 7541149, 7541407 and 7541436 all dated 25.07.2009 under Duty Drawback Scheme and approached Drawback Department for payment of Duty Drawback amount of Rs. 10,55,845/- of said shipping bills. Accordingly after due verification, the Drawback Department disbursed the said amount to the applicant vide Scroll No. 27681/2018 dated 03.07.2018. After receiving the said amount the applicant approached the concerned department and requested for the payment of interest on the delayed payment of Drawback. The Assistant Commissioner of Customs (Drawback) JNCH instead of issuing speaking Order, issued a letter F.No. 12-Gen-Misc-1084/17-18 DBK-JNCH dated 17.01.2020 to the applicant enclosing the cheque No.610377 dated 17.01.2020 for an amount of Rs. 5,03,8551- towards the payment of interest on delayed payment of drawback.

3. Being aggrieved, the applicant filed Appeal against letter dated 17.01.2020 before the Commissioner of Customs(Appeals), Mumbai-II. Meanwhile the applicant approached the Assistant Commissioner of Customs(Drawback) to issue the formal Order-In-Original/speaking order. Accordingly Order-In-Original No. 754/2019-20/AC/CAC/JNCH dated 31.01.2020 was issued by the Assistant Commissioner of Customs(Drawback) NS-II.

4. As the applicant had filed appeal against the letter F.No. 12-Gen-Misc-1084/17-18 DBK-JNCH dated 17.01.2020 before the Commissioner (Appeals) (Appeal No.17/2020), the applicant vide letter dated 26.08.2020 requested Commissioner (Appeals) for withdrawal of the said appeal filed by them.

5. On receipt of the Order-In-Original No. 754/2019-20/AC/CAC/JNCH dated 31.01.2020 and being aggrieved by lower rate of interest and calculation of lesser number of days for computing interest by the said Assistant Commissioner, the applicant filed appeal against Order-In-Original No. 754/2019-20/AC/CAC/JNCH dated 31.01.2020 before the Commissioner (Appeals) (Appeal No. 19/2020).

6. On the basis of withdrawal letter from the applicant, the Commissioner of Custom (Appeals), JNCH, Nhava Sheva, Mumbai-II passed the Order-In Appeal No. 125(DBK)2020(JNCH)/Appeals dated 15.10.2020 inadvertently dismissing appeal filed against Order in Original dated 31.01.2020 (Appeal No. 19/2020) instead of dismissing appeal filed against the letter of Assistant Commissioner of Customs(Drawback) NS-II, dated 17.01.2020 (Appeal No. 17/2020).

7. Being aggrieved and dissatisfied with the impugned order in appeal, the applicant has filed this Revision Application under Section 129DD of the Custom Act, 1962 on the grounds mentioned therein.

8. Meanwhile, the applicant approached the office of the Commissioner (Appeals) and after repeated requests received a Corrigendum issued under File No. S/49-19/2020-Misc/JNCH/A-I dated 04.11.2020 passed by the Commissioner of Custom(Appeals), JNCH, Nhava Sheva, Mumbai-II to the Order-In-Appeal No. 125(DBK)2020(JNCH)/Appeals dated 15.10.2020 which rectified the mistake and restored applicant's Appeal No.19/2020 filed against Order-In-Original No. 754/2019-20/AC/CAC/JNCH dated 31.01.2020.

9. Being satisfied with the aforesaid Corrigendum, the applicant vide letter dated 12.02.2021 requested the Revisionary Authority, Mumbai to allow them to withdraw the instant Revision Application filed against the Order-In Appeal No. 125(DBK)2020(JNCH)/Appeals dated 15.10.2020.

10. In view of the above, Government without going into the merits of the case, allows the applicant to withdraw the Revision Application bearing File No.371/260/DBK/2020-RA filed against Order-in-Appeal No. 125(DBK) 2020 (JNCH) / Appeals dated 15.10.2020 passed by the Commissioner of Custom(Appeals), JNCH, Nhava Sheva, Mumbai-II.

11. The Revision Application is dismissed as withdrawn.


30/3/21
(SHRAWAN KUMAR)

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


ORDER No. /2021-CUS (WZ) /ASRA/Mumbai DATED 30.03.2021

To,
M/s Ritex Overseas,
155, Mittal Industrial Estate,
Building No. 6, 84/85, M.V.Road, Andheri(E),
Mumbai-400 059.

Copy to:

1. The Commissioner of Customs(NS-II), Jawaharlal Nehru Custom House, Nhava Sheva, Uran, Raidgad, Maharashtra-400707.
2. The Commissioner of Customs(Appeals), Mumbai-II, Jawaharlal. Nehru Custom House, Nhava Sheva, Uran, Raidgad, Maharashtra-400707.
3. Sr.P.S. to AS (RA), Mumbai.
4. Guard file,
5. Spare Copy.