

REGISTERED
SPEED POST



F.No. 380/01/DBK/14-RA
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... 19/9/17

Order No. 05/17-Cus dated 11-9-2017 of the Government of India passed by Shri R.P.Sharma, Principal Commissioner & Additional Secretary to the Government of India, under section 129DD of the Custom Act, 1962.

Subject : Revision Application filed, under section 129 DD of the Customs Act 1962 against the Order-in-Appeal No.CC(A)/Cus/500/2013 dated 19.08.2013, passed by the Commissioner of Customs, New Delhi

Applicant : Deputy Commissioner of Customs (Drawback), New Delhi

Respondent : M/s Himsheel International, New Delhi

ORDER

A revision application No. 380/01/DBK/14-RA dated 01.01.2014 is filed by Deputy Commissioner of Customs (Drawback), Air Cargo Export Commissionerate, Near IGI Airport, New Delhi (hereinafter referred to as applicant) against the OIA No.CC(A)/Cus/500/2013 dated 19.08.2013, passed by the Commissioner of Customs, (Appeals), New Customs House (NCH), New Delhi

2. The brief facts in this case leading to the present RA are that the respondent M/s Himsheel International had earlier approached the AC (Drawback) for grant of duty drawback in respect of the goods exported by them under the white shipping bills which were converted into drawback shipping bills in 2009 for the goods exported in the year 1996. After having received the duty drawback in the year 2011, the respondent demanded interest on the delayed payment of duty drawback starting w.e.f. 6.4.1998. The DC (Drawback), however, rejected the respondent's claim for interest on the ground that the drawback claim filed by them was complete on 24.1.2011 only and the drawback of duty has been sanctioned to them on 7.2.2011 which is well within the period of one month as stipulated in Section 75A of the Customs Act. Being aggrieved, the respondent filed an appeal before Commissioner (Appeals) who has disposed off the respondent's appeal by recording the following observations:

"4. The appellant is claiming that the drawback claim was filed in the year 1998 itself and hence due interest has become due till payment of the principal. The aspect will require verification. The appellant is directed to produce all evidences, in this respect to field authorities, who would re-look.

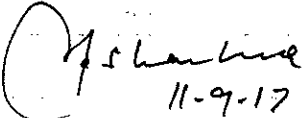
5. Accordingly the rejected claim is restored for necessary scrutiny and sanction after determination of effective date for the purpose of interest payment as per law."

3. Against the above order of the Commissioner (Appeals), the DC(Drawback) has filed the above stated RA on the basis of authorization of the Commissioner of Customs. The personal hearing was fixed in this matter on 8.9.17 which was attended by the respondent. But no one appeared on behalf of the applicant. The

respondent has submitted that their interest claim is being denied by the applicant for long time and the same should be given to them at the earliest.

4. On examination of the RA and the OIA it is observed by the Government that the Commissioner (Appeals) has remanded the matter back to the original adjudicating authority, i.e. AC/DC (Drawback), to re-consider the whole matter regarding payment of interest to the respondent after verification of the respondent's claim that they had filed drawback claim on 6.4.98. The respondent is also directed by the Commissioner (Appeals) to produce all documents in this respect to field authorities to scrutinise the interest claim and sanction after determining of effective date for the purpose of interest payment as per law. But no proper reason has been cited by the applicant in the R.A. for seeking the revision of the Commissioner (Appeals)'s order and merely the earlier background of the case and the views of the adjudicating authority has been repeated in the grounds of appeal. Since no order of merit has been issued by the Commissioner (Appeals) and the matter stands remanded to the Deputy Commissioner (Drawback), the Government is of the view that the filing of RA is pre-mature and non-maintainable at this stage. Instead the A.C./D.C. (Drawback) may be directed by the Commissioner to adjudicate the case afresh at earliest as ordered by the ~~Commissioner (Appeals) since the enormous time has lapsed since the respondent~~ claimed duty drawback in this case.

5. Accordingly the RA filed by the DC (Drawback) is rejected.


11-9-17

(R.P.Sharma)

Additional Secretary to the Government of India

The Commissioner of Customs,
(Air Cargo Export), New Customs House
IGI Airport Complex,
New Delhi-110037

ATTESTED

(Debjit Banerjee)
STO (REVISION APPLICATION)

Order No. 05/17-Cus dated 11-9-2017

Copy to:

1. M/s Himsheel International, A-29, Mayapuri Industrial Area, Phase-II, New Delhi-110064
2. The Commissioner of Customs (Appeals), New Custom House, New Delhi
3. The Deputy Commissioner of Customs (Drawback), Air Cargo Commissionerate, Near IGI Airport, New Delhi
- ~~4. PA to AS(RA)~~
- ✓ 5. Guard File.
6. Spare Copy

*attested
11.9.2017*

(Debjit Banerjee)
STO (REVISION APPLICATION)