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SPEED POST



F.No. 380/55/DBK/14-RA  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

14, HUDCO VISHALA BLDG., B WING  
6<sup>th</sup> FLOOR, BHIKAJI CAMA PLACE,  
NEW DELHI-110 066

Date of Issue. 20/8/17

Order No. 10/17-Cus dated 18-9-2017 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/640/2014 dated 13.11.2013, passed by the Commissioner of Customs (Appeals), NCH, New Delhi

Applicant : Deputy Commissioner of Customs, New Delhi

Respondent : M/s Ranbaxy Laboratories Ltd., New Delhi

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**ORDER**

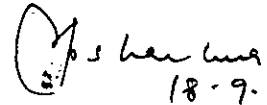
A revision application No. 380/55/DBK/14-RA dated 3.4.14 (hereinafter referred to as RA) dated 03.04.2014 is filed by Deputy Commissioner of Customs, Air Cargo Export, New Delhi (hereinafter referred to as applicant) against the OIA No.CC(A)/Cus/640/2014 dated 13.11.2013, whereby the appeal of the respondent M/s Ranbaxy Laboratories Ltd. is allowed and the order of the Assistant Commissioner of Customs, Air Carto Export, New Delhi is set aside.

2. The brief facts in this case leading to the present RA are that the respondent claimed drawback of custom duty of Rs.14276457/- under Section 74 of the Customs Act against re-export of 61.94 kgs. of Atorvastatin Calcium PP vide shipping bill No.9007535 dated 9.6.09 to USA on the ground that the said goods had been earlier imported vide bill of entry No.229320 dated 23.9.08. The respondent's claim was rejected by the Assistant Commissioner on the ground that the goods in powder form are not capable of being easily identified. But on the respondent's appeal, the Commissioner (Appeals) has allowed their appeal by holding that the re-exported goods are indeed Atorvastatin Calcium only. The Commissioner (Appeals)'s order is challenged by the applicant mainly on the ground that the main condition of Section 74 that the re-exported goods should be capable of being identified with the imported goods is not fulfilled in this case. Personal hearing in this case was fixed on 8.9.17 and thereafter on 15.9.17, but the applicant as well as respondent remained absent from which it is implied that they are not interested in availing personal hearing.

3. On examination of the RA, the OIA and all other relevant records it is observed that the Commissioner (Appeals)'s order is contested by the applicant merely by citing the above stated condition of Section 74 and no concrete reason has been given to support their case as to how the identity of the exported goods is not established with the imported goods and how the OIA is erroneous. On the contrary, in the Commissioner (Appeals)'s order he has cited several reasons to arrive at the conclusion that the re-exported goods are the same which were imported by the respondent, such as test report of Shri Ram Institute for Industrial Research, New Delhi, confirming that the product under report are the same as

declared, DEPB scripts and the TR-6 challans, NOC from Drug Controller, ARE 1 form, details in the shipping bills correlating to the DEPB licences and import documents, examination report of the custom officer and affidavit given by the respondent. Considering these documents and in absence of any concrete reason given by the applicant to counter these documents and the decision of the Commissioner (Appeals), it is evident that there is no merit in the RA to justify any modification in the Commissioner (Appeals)'s order.

5. Accordingly the above referred RA filed by the applicant is not found maintainable and is rejected.

  
18-9-17

(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

Order No. 10/17-Cus dated 18-9-2017

Copy to:

1. M/s Ranbaxy Laboratories Ltd., 12<sup>th</sup> Floor, Devika Tower, 6 Nehru Place, New Delhi-110019
2. The Commissioner of Customs (Appeals), New Custom House, New Delhi
3. The Deputy Commissioner of Customs (Export Shed)), Air Cargo Exports, Near IGI Airport, New Delhi
4. PA to AS(RA)
- ~~5. Guard File.~~
6. Spare Copy

ATTESTED

  
(Debjit Banerjee)  
STO (REVISION APPLICATION)