

SPEED POST



F. No. 375/66/DBK/2020-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. 25/3/22

Order No. 101/22-Cus dated 25-03-2022 of the Government of India passed by Sh. Sandeep Prakash, 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(CUS)/D-II/Export/ICD/TKD/330/20-21 dated 05.08.2020, Passed by the Commissioner of Customs (Appeals), Custom House, New Delhi.

Applicant : M/s Chillar Exports, Gurgaon, Haryana.

Respondent : The Commissioner of Customs (Export), ICD, TKD, New Delhi.

ORDER

A Revision Application No. 375/66/DBK/2020-RA dated 05.11.2020 has been filed by M/s Chillar Exports, Gurgaon, Haryana, (hereinafter referred to as the Applicant) against the Order-in-Appeal No. CC(CUS)/D- II/Export/ICD/TKD/330/20-21 dated 05.08.2020, passed by the Commissioner of Customs (Appeals), Custom House, New Delhi. The Commissioner (Appeals) has rejected the appeal filed by the Applicant herein against the Order-in-Original bearing no. 94/2017-Cus dated 22.11.2017, passed by the Assistant Commissioner of Customs (Export), BRC Cell, Inland Container Depot, Tughlakabad, New Delhi.

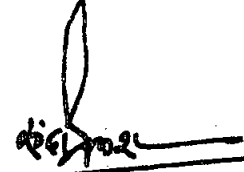
2. Brief facts of the case are that the Applicant filed drawback claims in respect of exports made against 02 Shipping Bills No. 1604940 dated 19.05.2006 and No.1611977 dated 09.06.2006, with the jurisdictional customs authorities, for a total amount of Rs.8,01,586/, which were sanctioned. Subsequently, on scrutiny, it was observed by the office of Respondent that the Applicant had failed to submit the proof to the effect that the export proceeds in respect of the aforesaid Shipping Bill had been realized, in terms of Rule 16A of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995. Accordingly, a Show Cause Notice dated 12.06.2012 was issued to the Applicant for the recovery of drawback amount along with interest. The Applicant deposited the drawback amount of Rs. 8,01,586/- on 31.03.2014 and 29.05.2014. Original authority, vide the above mentioned OIO dated 22.11.2017, confirmed the demand of Rs. 8,01,586/- along with the interest payable thereon, and also ordered for the appropriation of an amount of Rs. 8,01,586/- which was already deposited by the Applicant. Being aggrieved, the Applicant preferred an appeal before the Commissioner(Appeals) who vide the above mentioned OIA dated 05.08.2020 rejected the appeal

3. The revision application has been filed, mainly, on the ground that the drawback amount recoverable is already deposited and appropriated by the original adjudicating authority and, therefore, the interest payable on the drawback amount may be waived.

4. Personal hearing, in virtual mode, was held on 25.03.2022. Sh. Vishal Arun Mishra, Advocate appeared for the Applicant and reiterated the contents of the revision application. None appeared on behalf of the Respondent department nor any request for adjournment was made. Therefore, the case is being taken up for final decision.

5. The Government has examined the matter carefully. It is observed that the revision application has been filed requesting for waiver of interest as the recoverable drawback amount has already been deposited. It is on record that the Applicant does not dispute the recovery of drawback amount and has also paid the recoverable amount accordingly. Once the principal amount is recoverable, the liability of interest is statutorily applicable in terms of Section 75 A of the Customs Act, 1962. There is no provision in law to waive off the interest payable. Hence, the prayer made by the Applicant does not merit consideration, being bereft of any legal basis.

6. In view of the above, the revision application is rejected.



(Sandeep Prakash)

Additional Secretary to the Government of India

M/s Chhillar Exports,
House No. 74, Sector 30
Gurgaon 122001.

Order No. 101/22-Cus dated 25-03-2022

Copy to:

1. The Commissioner of Customs (Export), ICD, Tughlakabad, New Delhi 110020.
2. Commissioner of Customs (Appeals), Delhi, New Custom House, New Delhi 110037
3. Sh. Vishal Arun Mishra, Advocate, 17, Central Lane, Bengali Market, new Delhi 110001
4. PS to AS(RA)
5. Guard File.
6. Spare Copy

ATTESTED



(लक्ष्मी राघवन)
(Lakshmi Raghavan)
अनुभाग अधिकारी / Section Officer
वित्त मंत्रालय (राजस्व विभाग)
Ministry of Finance (Deptt. of Rev.)
भारत सरकार / Govt. of India
नई दिल्ली / New Delhi