

F.No. 375/98/DBK/2018-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..02/8/21

of

Order No. 104/21-Cus dated 02-06-2021 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. LUD-CUS-001-APP/1173/2018 dated 22.05.2018, passed by the Commissioner (Appeals), Customs & CGST, Ludhiana.

Applicant : M/s Khanna Overseas, Amritsar

Respondent : Commissioner of Customs, Ludhaina

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which is also clearly stated in the Order-in-Original dated 18.06.2015. Further, on the face of the Shipping Bill the date of realization of export proceeds has been mentioned as 30.04.2013. Applicant has also submitted a copy of letter dated 02.05.2018, issued by the Bank of Maharashtra, Amritsar, indicating the date wise details of payments received against the Shipping Bill No. 8410322 dated 10.04.2012. From the perusal of the said letter, it is evident that only one payment of i.e. Euro 10000, received on 12.06.2013, was beyond the stipulated period of one year. Applicants have also themselves admitted in their revision application that the payment of Euro 10000 was not realized within the stipulated time period or such extended period as granted by the Reserve Bank of India. Further, no proof has been submitted to the effect that any extension was granted by the Reserve Bank of India for the delayed realization of export proceeds either before the Commissioner (Appeals) or even at this stage. Government observes that, in terms of Rule 16A(1) *ibid*, the drawback is recoverable if the export proceeds are not realized within the period allowed under the Foreign Exchange Management Act, 1999, including any extension of such period. Admittedly, in the instant case, partial export proceeds i.e. of Euro 10000 have not been realized within the period allowed nor has the extension been granted by the competent authority under FEMA. Thus, the Government holds that the Applicant is entitled for drawback on the export proceeds realized within the stipulated period of one year i.e. those that have been realized up to 01.04.2013 (as per details available) but the drawback is not admissible proportionately to the extent of payment of Euro 10000 which was received on 12.06.2013.

6 Accordingly, the impugned Order-in-Appeal is modified to the extent mentioned above and the revision application is partially allowed with consequential relief.



(Sandeep Prakash)

Additional Secretary to the Government of India

ofc 02.06.2021

M/s Khanna Overseas
10, Dr. Madan mehra Market,
Near Telephone Exchange,
Amritsar, Punjab.

Order No. _____ /21-Cus dated _____ 2021

Copy to:

1. Commissioner of Customs , Container Freight Station, OWPL, C,-205, Phase – V, Focal Point Bhandhari Kalan, Ludhiana – 141010.
2. Commissioner (Appeals), Customs & CGST, F-Block Rishi Nagar, Ludhiana.
3. Deputy Commissioner of Customs , Container Freight Station, OWPL, C,-205, Phase – V, Focal Point Bhandhari Kalan, Ludhiana – 141010.
4. PS to AS(RA)
5. Guard File.
6. Spare Copy

Attested

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