

SPEED POST



F. No. 373/129/DBK/13-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.....14/10/22

Order No. 314/22-Cus dated 14-10-2022 of the Government of India passed by Sh. Sandeep Prakash, Additional Secretary to the Government of India, under Section 129DD of the Customs Act, 1962.

Subject : Revision Application filed, under Section 129 DD of the Customs Act, 1962, against the Order-in-Appeal No. CMB-CEX-000-APP-348-13 dated 28.10.2013, passed by the Commissioner of Customs, Central Excise and Service Tax (Appeals), Coimbatore

Applicant : M/s Essar INC., Tirupur

Respondent : The Commissioner of Customs (Preventive), Trichy.

**ORDER**

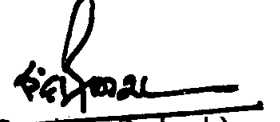
A Revision Application No. 373/129/DBK/2013-RA dated 02.12.2013 has been filed by M/s Essar INC., Tirupur (hereinafter referred to as the Applicant), against the Order-in-Appeal No. CMB-CEX-000-APP-348-13 dated 28.10.2013, passed by the Commissioner of Customs, Central Excise and Service Tax (Appeals), Coimbatore. The Commissioner (Appeals) had, vide impugned Order-in-Appeal, rejected the appeal filed by the Applicant herein against the Order-in-Original No. 25/2012-BRC dated 21.07.2012, passed by the Deputy Commissioner of Customs, ICD, CONCOR, Veerapandi, Tirupur, as time barred.

2. Briefly stated, the Applicant herein had exported certain goods, from ICD Tirupur, and claimed drawback of duties. Subsequently, the Respondent Department found that proof of realization of export proceeds against the relevant exports had not been produced and, therefore, a show cause notice dated 27.08.2010 was issued to recover drawback amount of Rs. 4,69,237/-, alongwith appropriate interest, under Rule 16A of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, which was confirmed vide aforesaid Order-in-Original dated 27.07.2012. The appeal filed by the Applicant herein has been rejected by the Commissioner (Appeals), as time barred.

3. The Revision Application has been filed, mainly, on the grounds that the Applicant had submitted BRCs as proof of realization of export proceeds against the relevant 4 shipping Bills; that the sale proceeds were realized in time; and that, therefore, the proceedings should be dropped.

4. Personal hearing in the matter was fixed on 05.10.2015, 05.11.2015, 04.12.2019, 11.12.2019 and 14.10.2022. No one appeared for hearings fixed before 14.10.2022 nor any requests for adjournment were received. However, in response to the hearing notice for 14.10.2022, the Applicants herein have, vide email dated 11.10.2022, placed on record a copy of their letter dated 22.09.2015 stating that the subject matter had been finalized and the case may be treated as withdrawn.

5. The Government has examined the matter. Since the subject matter is stated to have been closed between the parties and the Applicant has requested for withdrawal of the Revision Application, the same is disposed of as withdrawn.



(Sandeep Prakash)

Additional Secretary to the Government of India

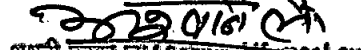
M/s Essar INC, 197, Union Mill  
Road, Tirupur, Tamilnadu.  
Pin -641 601.

Order No. 314 /22-Cus dated 14-10-2022

Copy to:

1. The Commissioner of Customs, (Preventive), Tiruchirapalli, No.1, Williams Road, Cantonment, Trichy-620 001.
2. The Deputy Commissioner of Customs ICD, CONCOR Veerapnadi, Tirupur, - 110037.
3. RA Associate, No. 59, (1<sup>st</sup> Floor), 30 Feet Road, Near Kamaraj Statue, Krishnaswamy Nagar, Ramanathapuram, Coimbatore-641 045.
4. PA to AS(RA).
5. Guard File.
6. Spare Copy.

ATTESTED



अश्वनी कुमार लॉ / Ashwani Kumar, L. O.  
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राजस्व विभाग / Department of Revenue  
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