

SPEED POST



F.No. 373/155/DBK/2015-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. 21/10/22

Order No. 324/22-Cus dated 21-10-2022 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 under Section 129 DD of the Customs Act 1962 against the Order-in-Appeal No. CMB/CEX/000/APP/054/15 dated 03.03.2015, passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals-I), Coimbatore.

Applicant : M/s Dixcy Textiles Pvt. Ltd., Tirupur.

Respondent : The Commissioner of Customs, Tirucharapalli.

ORDER

A Revision Application, bearing no. 373/155/DBK/2015 -RA dated 28.05.2015, has been filed by M/s Dixcy Textiles Pvt. Ltd., Tirupur (hereinafter referred to as the Applicant) against the Order-in-Appeal No. CMB/CEX/000/APP/054/15 dated 03.03.2015, passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals-I), Coimbatore, vide which the appeal filed by the Applicant against the Order-in-Original No. 88/2014 dated 23.09.2014, passed by the Deputy Commissioner of Customs, Coimbatore, has been rejected.

2. Brief facts of the case are that the Applicant filed drawback claims in respect of Shipping Bills, with the jurisdictional Customs authorities, for a total amount of Rs.50,369/-, which was 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 Bills had been realized, in terms of Rule 16A of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995. Accordingly, Show Cause Notice dated 15.05.2007 was issued to the Applicant and a demand of Rs.50,369/-, was confirmed, along with the applicable interest, by the original authority, vide the aforesaid Order-in-Original dated 23.09.2014. A penalty of Rs.500/- was also imposed under Section 117 of the Customs Act, 1962. Aggrieved, the Applicant filed an appeal before the Commissioner (Appeals), which was rejected vide the impugned OIA.

3. The revision application has been filed, mainly, on the grounds that they had submitted the negative statements vide letter dated 25.07.2014 and again on 31.07.2014 which clearly show that the impugned Shipping Bills do not figure in the negative list and, hence, establish that there was no dispute regarding the non realization of export proceeds in respect of the impugned Shipping Bills.

4. Personal hearing in the matter was fixed on 06.10.2021, 13.10.2021, 22.03.2022, 29.03.2022, 03.10.2022 and 21.10.2022. No one appeared for either side nor any request for adjournment has been received. Sufficient opportunities

having already been granted, the matter is taken up for final disposal based on records.

5. The Government has examined the matter carefully. It is contended by the Applicant that they had submitted the negative statements for the period January, 2006 to June 2006 & July 2006 to December, 2006 but these were not considered by the Appellate authority. A copy each of letters dated 25.07.2014 and 31.07.2014 enclosing therewith the negative statements has been submitted to support this contention. Therefore, it will be in the interest of justice if the matter is remanded to the original authority to decide the matter afresh after due verification of the negative statements produced and after following the principles of natural justice.

6. Accordingly, the revision application is allowed by way of remand to the original authority, with directions as above.



(Sandeep Prakash)

Additional Secretary to the Government of India

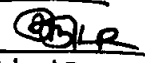
M/s Dixcy Textiles Pvt. Ltd.,
Kizhakkal Thottam, Sakthi Nagar,
Karumarampalayam, Mannarai
PO., Tirupur-641607.

Order No. 324/22-Cus dated 21-10-2022

Copy to:

1. The Commissioner of Customs, No. 1, Williams Road, Cantonment, Tirucharapalli.
2. The Commissioner of Customs, Central Excise & Service Tax (Appeals-I) 6/7, A.T.D. Street, Race Course Road, Coimbatore-641018.
3. PA to AS(RA)
3. Guard File
4. Spare Copy

ATTESTED


21.10.22

(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