

SPEED POST



F. No. 373/410-A/DBK/2014-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... 8/12/22

Order No. 373/22-Cus dated 8-12-2022 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 letter No. S.Misc.85/2011 – Dbk – Sea. (Pt.) dated 04.06.2014, issued by the Assistant Commissioner of Customs, Drawback- Seaport, Export, Chennai.

Applicant : M/s Nagreeka Exports Ltd., Mumbai

Respondent : Commissioner of Customs (Seaport-Export), Chennai.

**ORDER**

A Revision Application, bearing no. 373/410-A/DBK/2014-RA dated 09.09.2014, has been filed by M/s Nagreeka Exports Ltd., Mumbai (hereinafter referred to as the Applicant), against the letter No. S.Misc.85/2011 – Dbk – Sea. (Pt.) dated 04.06.2014, issued by the Assistant Commissioner of Customs, Drawback- Seaport Export, Chennai. The Assistant Commissioner, vide the above mentioned letter, had advised the Applicant to approach the revisionary authority, CBEC to seek relaxation under Rule 17 of the Drawback Rules.

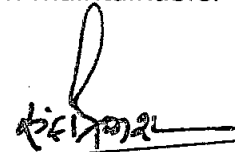
2. Brief facts of the case are that the Applicant had made exports against 05 Shipping Bills and claimed drawback amounting to Rs. 4,20,044/-, out of which drawback amount of Rs. 2,90,087/- was sanctioned. Later on, the Applicant approached the original authority for sanctioning the remaining amount of drawback. Original authority, vide the above mentioned letter dated 04.06.20014, advised the Applicant to approach the Revision Authority, CBEC, under Rule 17 of the Customs, Central Excise Duties & Service Tax Drawback Rules, 1995, to relax the provisions of the Rules ibid so as to enable the Applicant to file supplementary drawback claim within the relaxed period as the stipulated time period of 03 months and the condonable period for filing the supplementary claim had already elapsed.

3. The revision application has been filed, mainly, on the grounds that the non filing of supplementary claim within three months from the date of scroll is not applicable in their case as the drawback amount claim was filed in time and it was failure on the part of the department by holding the drawback amount without passing any order or intimating them about the same.

4. Personal hearing in the matter was fixed on 27.03.2018, 05.12.2019, 19.12.2019 and 08.12.2022. No one appeared for the Applicant and Respondent department and nor any request for adjournment has been received. Since, sufficient opportunities have already been granted, the matter is taken up for final disposal based on records.

5. The Government has carefully examined the matter. It is observed that the letter dated 04.06.2014 is in the form of an advise from the original authority to the Applicant to approach the Revision Authority under Rule 17 ibid for relaxation of time period for filing supplementary drawback claim. The Government, however, observes that though the power under Rule 17 ibid vests with the Central Government but not as the revisionary authority. Further, as per the provisions of Section 129 DD of the Customs Act, 1962 a revision application can only be filed against an order passed under Section 128A, i.e., an order passed by the Commissioner (Appeals), which is not the case herein. Hence, the revision application is not maintainable for the reasons aforesaid.

5. In view of the above, the Revision Application is rejected as non maintainable.



(Sandeep Prakash)

Additional Secretary to the Government of India


M/s. Nagreeka Exports Ltd.,  
(Export Oriented Spinning and Knitting Unit),  
7 Kala Bhavan, 3, Mathew Road,  
Mumbai-400004.

Order No. 373/22-Cus dated 8-12-2022

Copy to:

1. The Chief Commissioner of Customs, Custom House, 60, Rajaji Salai Chennai-600001, with a request to advise the officers that power to relax under Rule 17 of the Customs, Central Excise Duties & Service Tax Drawback Rules, 1995 lies with the Central Government but not as the revisionary authority.
2. The Commissioner of Customs (Seaport-Export), Custom House, (Seaport-Export), 60, Rajaji Salai, Chennai-600001.
3. Mrs. Deepali Kamble, Advocate, A-104, Gangagiri Park, Ramchandra Nagar No. 3, Thane West - 400604.
4. PA to AS(RA)
5. Guard File
6. Spare Copy
7. Notice Board.

ATTESTED

  
अश्वनी कुमार लता / Ashwani Kumar Lata  
अधीक्षक / Superintendent (R.A. Unit)  
राजस्व विभाग / Department of Revenue  
वित्त विभाग / Ministry of Finance  
Room No. 603, 6th Floor, D-Block  
14, Noida Vohra Building, New Delhi-110002