

SPEED POST



<sup>DBK</sup>  
F. No. 380/125/SZ/2016-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..16/12/22

Order No. 384/2022-Cus dated 16-12-2022 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 filed under section 129DD of Custom Act, 1962  
against the Order-in-Appeal No. CAL-EXCUS-000-APP-537-15-16 dated  
22.03.2016, passed by the Commissioner of Central Excise, Customs &  
Service Tax (Appeals-II), Cochin.

Applicant : Principal Commissioner of CGST & Central Excise, Cochin.

Respondent : M/s Autofit Car Interiors Pvt. Ltd., Thrissur.

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**ORDER**

A Revision Application No. 380/125/SZ/DBK/2016-R.A. dated 08.07.2016 has been filed by the Commissioner of Central Excise, & Service Tax, Calicut, presently, Principal Commissioner of CGST & Central Excise, Cochin (hereinafter referred to as the Applicant), against the Order-in- Appeal No. CAL-EXCUS-000-APP-537-15-16 dated 22.03.2016, passed by the Commissioner of Central Excise, Customs & Service Tax (Appeals-II), Cochin. Commissioner (Appeals), vide the above mentioned Order-in-Appeal, has upheld the Order-in-Original No. 04/2013-CE (Drawback) dated 08.02.2013, passed by the Assistant Commissioner of Central Excise & Service Tax, Thrissur Division in the matter of M/s Autofit Car Interiors Pvt. Ltd., Thrissur (hereinafter referred to as the Respondent).

2. Briefly stated, the Respondent herein filed drawback claim, for an amount of Rs. 3,29,618/-, for supply of certain products to M/s Well Fit Auto care Industries, Cochin, a SEZ Unit situated in Cochin Special Economic Zone, Kochi (hereinafter referred to as the SEZ unit). The SEZ Unit had also issued a disclaimer to the Applicant for claiming the drawback on goods supplied to them. The Original authority, vide the above mentioned OIO dated 08.02.2013, sanctioned the drawback claim. The appeal filed by the department has been rejected by the Commissioner (Appeals).

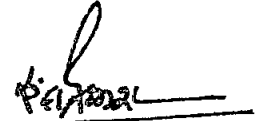
3. The Revision Application has been filed, mainly, on the grounds that the procedure prescribed in Notification No. 42/2001 CE (NT) dated 26.06.2001 was not followed as the goods were not exported within six months from the date on which they were cleared for export from the factory; that the order sanctioning the drawback did not clearly indicate the goods that were exported with the chapter heading; and that the Commissioner (Appeals) had neither examined nor discussed the grounds of appeal as mentioned in the appeal memo.

4. In the personal hearing held, in virtual mode, on 16.12.2022, Ms. Maya Kurian, Assistant Commissioner, appeared for the Applicant department and reiterated the contents of the revision application. Sh. Naushad JJ, Authorized Signatory appeared for the Respondent and stated that Written Reply dated 30.11.2022 has been filed by email

dated 01.12.2022. He reiterated the contents thereof and supported the Order of Commissioner (Appeals).

5. The Government has carefully examined the matter. At the outset, from the Order-in-Appeal passed by the Commissioner (Appeals), it is observed that the Order has been passed in a very cryptic manner without discussing/examining any of the issues raised by the department in their appeal memo. The only observation of the Commissioner (Appeals) is that the lower authority has disposed off the drawback claim, as per the prescribed procedure. However, the reasons for finding so have not been recorded by the Commissioner (Appeals) nor have any findings been recorded on the issues raised by the department. Therefore, the impugned OIA is a non-speaking order. As such, it would be in the interest of justice, if the matter is remanded to the Commissioner (Appeals) with the direction to decide the appeal filed by the department afresh after following the principles of natural justice and pass a reasoned order, in accordance with law.

6. The revision application is, accordingly, allowed by way of remand to the Commissioner (Appeals), with directions as above.



(Sandeep Prakash)

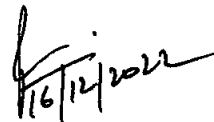
Additional Secretary to the Government of India

The Commissioner CGST & Central Excise,  
GST Bhawan, Press Club Road,  
Kochi - 695001

G.O.I. Order No. 384/22-CU dated 16-12-2022

Copy to:

1. M/s Autofit Car Interiors Pvt. Ltd., Plot No. 19-22A, Kinfra Small Industries Park, Koratty, Thrissur-680309.
2. The Commissioner of Central Excise, Customs and Service Tax (Appeals-II), C.R. Building, I.S. Press Road, Cochin-18.
3. PS to AS(RA).
4. Guard file.
5. Spare Copy.
6. Notice Board.



ATTESTED

प्रवीण नेगी / Praveen Negi  
अधीक्षक / Superintendent (R.A. Unit)  
वित्त मंत्रालय / Ministry of Finance  
राजस्व विभाग / Department of Revenue  
Room No. 605, 6th Floor, B-Wing  
4, Hudco Vishala Building, Bhikaji Cama Place  
New Delhi-110066