

SPEED POST



F. No. 373/245/DBK/2016-R.A.
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...26/12/22

Order No. 404/22-Cus dated 26-12-2022 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 129DD of the Customs Act, 1962 against the Order-in-Appeal No. 283/2016 (CXA-II) dated 29.07.2016, passed by Commissioner of Central Excise (Appeals-II), Chennai.

APPLICANT : M/s. Ashley Alteams India Ltd., Tiruvannamalai.

RESPONDENT : The Commissioner of Central Goods & Service Tax, Chennai (Outer), Chennai.

ORDER

A Revision Application No. 373/245/DBK/2016-RA dated 31.10.2016 has been filed by M/s Ashley Alteams India Pvt. Ltd., Tiruvannamalai (hereinafter referred to as the Applicant), against the Order-in-Appeal No. 283/2016 (CXA-II) dated 29.07.2016, passed by the Commissioner of Central Excise (Appeals-II), Chennai. The Commissioner (Appeals) has upheld the Order-in-Original No. 06/2015-DBK dated 10.06.2015, passed by the Assistant Commissioner of Central Excise, Villipuram Division.

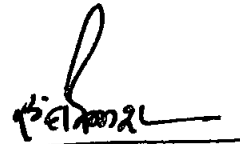
2. Brief facts of the case are that the Applicant filed 06 drawback claims, totally amounting to Rs.39,73,2384/-, out of which drawback amount of Rs. 21,69,819/- was sanctioned by the original authority, vide the above mentioned OIO dated 10.06.2015, but the remaining amount was rejected on various grounds such as that drawback Sl. No./Rate/amount not mentioned in the Bills of Export; that drawback amount mentioned as '0' in the Bills of Export; that Triplicate copy of Bill of Export No. not produced; and that Bill of Export not signed by AO. Aggrieved, the Applicant filed an appeal before the Commissioner (Appeals), which was rejected.

3. The revision application has been filed, mainly, on the grounds that the Drawback Rules, 1995 are not applicable in the case of SEZ unit; that the claim was rejected merely on the grounds of procedural infractions; and that as such the drawback is admissible to them.

4. Personal hearing in the matter was held on 23.12.2022, in virtual mode. Sh. K.K. Sekar, Advocate appeared for the Applicant and requested that the additional submissions emailed on 22.12.2022 may be taken on record. He reiterated the contents of the revision application and the additional submissions dated 22.12.2022. No one appeared for the Respondent department nor any request for adjournment has been received. Therefore, it is presumed that the department has nothing to add in the matter.

5. Government has examined the matter carefully. It is observed that the original authority had rejected the drawback claims on the grounds mentioned in the table in para 10 of the OIO dated 10.06.2015. These appear to be more in the nature of technical deficiencies, which can be cured or the factual position can be verified with the help of documents/corroborative evidence. Further, alongwith the additional submissions dated 22.12.2022, the Applicant has placed on record the copy of Order-in-Appeal No. 312/2018 (CTA-II) dated 29.06.2018, passed by the Commissioner (Appeals) in the Applicants own case, where the nature of deficiencies appear to be similar and the Commissioner (Appeals) has remanded the matter to the original authority with the directions to decide it afresh after verifying the relevant documents, if any, produced by the Applicant. Thus, it would be in the interest of justice that this matter is also remanded to the original authority for deciding it afresh after providing a reasonable opportunity to the Applicant to cure the deficiencies and to produce documents/corroborative evidence to verify their claim.

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



(Sandeep Prakash)

Additional Secretary to the Government of India

M/s. Ashley Alteams India Ltd.,
No. 8 SIPCOT Industrial Park
Chellaperumpulimedu Village,
Cheyyar Taluk,
Tiruvannamalai Dist.-631701.


Order No. 404/22-Cus dated 26-12-2022

Copy to:-

1. The Commissioner of Central Goods & Service Tax, Chennai (Outer), No. 205-III, Avenue, 12th Main Road, Newry Towers, Anna Nagar, Chennai-600034.
2. The Commissioner of Central Excise (Appeals-II), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai-600034.

3. Sh. K.K.Sekar, Advocate, 86/10, Luz Avenue, Mylapore, Chennai 600004
4. P.S to A.S (RA)
5. Guard File
6. Spare Copy
7. Notice Board

ATTESTED


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