



भारत सरकार Govt. of India

वाणिज्य एवं उद्योग मंत्रालय M/o Commerce and Industry

ऑचलिक अपर महानिदेशक विदेश व्यापार का कार्यालय

Office of the Zonal Additional Director General of Foreign Trade

26 Haddows Road, शास्त्री भवन अनेक्स, Shastri Bhavan Annexe

Phone: 044-28283404/08 \* चेन्नै/CHENNAI - 600 006 \* Fax: :044-28283403

ईमेल/Email: chennai-dgft@nic.in

F.No. A(11)/Addl.DGFT/ECA/Che/AM 18/Cbe.

Dated 17/12/2018

Name of the Appellant

M/s G.Plast P.Ltd.  
Gopal Bagh  
1065 Avinashi Road,  
Coimbatore 641018

Orders appealed against

Orders-in-Original.  
issued by Office of office of Jt.DGFT  
Coimbatore

Order-in-Appeal  
Passed by

Shri D.K.Sekar  
Appellate Authority & Zonal  
Addl. Director General of Foreign Trade  
Chennai

**Order -in- Appeal**

M/s G Plast P.Ltd., Coimbatore 641018 has filed the appeals under Section-15 of the Foreign Trade (Development & Regulation) Act, 1992 against Orders-in-Original given below passed by Office Jt.DGFT, Coimbatore.

2. M/s G Plast P.Ltd., Coimbatore 641018 had obtained EPÇG authorisations details of which are given below, from the Office of Jt.DGFT, Coimbatore for import of Capital Goods, with export obligations to be fulfilled within a period of 8 years from the date of issue of the respective authorisation. The firm had not submitted documents evidencing fulfilment of export obligation after the completion of export obligation period in respect of the said authorisations. Therefore after due process, Orders-in-Original imposing penalties given below against the respective authorisation, were issued and the firm was also placed under Denied Entity List by Office of Jt.DGFT Coimbatore.

S.No.	Authorisation No. & date	Duty Saved (Rs.)	FOB (US\$)	Order No.	Penalty imposed (Rs.)
1.	3230005047 dt. 12.8.2005	6,93,406	1,26,939	32/21/021/00627/AM06 dt. 21.07.2016	13,86,812
2.	3230005907 dt. 26.12.2005	1,89,491	34,335	32/21/021/01051/AM06 dt. 21.07.2016	3,78,982
3.	3230006301 dt. 03.03.2006	4,52,122	81,371	32/21/021/01497/AM06 dt. 21.07.2016	9,04,244
4.	3230006326 dt. 08.03.2006	1,51,699	27,180	32/21/021/01547/AM06 dt. 21.07.2016	3,03,398
5.	3230006556 dt. 29.03.2006	1,52,000	27,113	32/21/021/01776/AM06 dt. 21.07.2016	3,04,000
6.	3230004555 dt. 19.05.2005	3,16,939	57,757	32/21/021/00188/AM06 dt. 02.08.2016	6,33,878

3. Aggrieved by the above said Orders-in-Original, the firm has preferred the present appeal on 26.10.2017. The appellant pleaded that since they have already fulfilled the export obligation, it has been requested to waive the condition of pre-deposit of penalty amount. The plea of the appellant is allowed.

4. In the appeal they have stated that the entire export obligation had been fulfilled within half of the export obligation period itself. Due to continuous resignation of staff in their documentation department, they could not submit the export obligation fulfillment documents in time, and that only after receipt of the Orders-in-Original did they come to know of the same. It is further stated that on receipt of the Orders, they had traced the old documents and, submitted the same to RA Coimbatore. It is further stated that even though they had fulfilled the export obligation within the stipulated period itself, they had failed to submit the documents on time. They have stated that since they were unaware of the procedure for filing of appeal, they had not filed the same in time and had come to know of the requirement of doing so only on receipt of letter from RA Coimbatore. Hence appellant has requested to condone the delay in filing the appeal.

5. The appellant was granted Personal Hearing on 30.11.2018, Shri D.Balakrishnan, Finance Manager, attended the Personal Hearing. During the hearing it was stated that the firm had fulfilled the export obligation and requested to set aside the Order in Original. He however agreed there was a delay in filing of appeal.

6. I have carefully gone through the appeal and the submissions made before me during the Personal Hearing. It is seen from the appeal that the appellant had come to know that the licences had not been closed or redeemed only upon receiving the Orders in Original. It is also seen that redemption documents were submitted on 5.1.2017, for which adjudication orders were issued as early as 21.07.2016 and 02.08.2016 and the appeal had been filed only on 26.10.2017. The plea of the appellant that they came to know of the requirement of filing the appeal only after RA Coimbatore intimated them about the requirement cannot be accepted since the adjudication order itself clearly states of the requirement of filing the appeal within 45 days and it is the responsibility of the appellant to ensure that the appeal is filed within the time allowed under the FTDR Act. There has been an inordinate delay after receipt of Orders in original, both in submission of documents and filing of appeal.

7. As per Section 15(3) of the FT(D&R) Act, 1992, the appellate authority does not have the power to condone delay in filing appeal, beyond the prescribed time limit.

I, therefore, in exercise of the powers vested in me under Section 15 of the Foreign Trade (Development & Regulation) Act, 1992, as amended, pass the following Order:

**ORDER**

F.No. A(11)/Addl.DGFT/ECA/Che/AM 18/Cbe.

Dated 17/12/2018

The consolidated appeal of the firm against the adjudication orders is dismissed as it has been filed beyond the period prescribed for filing of appeal.

  
**(D.K.SEKAR)**

Zonal Additional Director General of Foreign Trade &  
Appellate Authority

✓ M/s G.Plant P.Ltd.  
Gopal Bagh  
1065 Avinashi Road,  
Coimbatore