



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

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A(23,24,25/Addl.DGFT/ECA/Che/AM19-Cbe

Dated 17/12/2018

Name of the Appellant

M/s Sri Goutam Tex  
4B, Gopal Nagar, Near K.V.R.Layout,  
Karuvampalayam,  
Tirupur 641604

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 Sri Goutam Tex, Coimbatore 641604 has filed the appeals under Section-15 of the Foreign Trade (Development & Regulation) Act, 1992 against Orders-in-Original as given below passed by Office Jt.DGFT, Coimbatore.

2. M/s Sri Goutam Tex, Coimbatore 641604 had obtained EPCG 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 as tabulated below imposing penalties given 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.	3230002506 dt. 28.10.2003	3,46,267	60,220	32/36/021/00513/AM04 dt. 14.01.2016	6,92,534
2.	3230001712 dt. 19.03.2003	1,32,84,580	20,80,050	32/36/021/00586/AM03 dt. 08.12.2015	1,32,84,580
3.	3230001085 dt. 20.02.2002	3,35,881	34,987	32/36/021/00439/AM02 dt. 22.09.2015	3,35,881

...contd.2/-

3. In the appeals filed against the above mentioned Orders-in-Originals, it has been requested to give waiver from the condition of pre-deposit of penalty amount due to reasons given in the appeal. Accordingly the plea is allowed.

4. It has been stated in the appeals that in all the authorisations they had utilised the authorisations and fulfilled the export obligation in time and due to a fire accident in their company on 12.07.2010, they could not file their redemption papers in time as the relevant papers had been destroyed in the fire.

5. A Personal Hearing was given to the appellant on 28.09.2018. Shri N.Swaminathan, Authorised Representative attended the hearing. He stated that they could not file the redemption documents in time due to fire. The representative also stated that they could not file the appeal due to lack of awareness and non-availability of documents. He also stated that they now have all the documents evidencing fulfilment of export obligation and requested that the lapses should be condoned and the Order set aside.

6. I have gone through the appeal and submissions made by the appellant during the personal hearing. As stated therein, the fire accident had occurred on 12.07.2010. It is also seen that the appellant had claimed that they had fulfilled their export obligations well before the above date and that all their documents including their BRCs were destroyed in the fire. Having completed the export obligation early and also having the requisite documents in hand, the appellant could have very well submitted the documents. However the appellant has submitted the export obligation documents only after issue of the adjudication orders. There has been a delay in filing the appeal against all the above adjudication orders, which the appellant claims was due to their lack of awareness. This 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. In all the above cases, the appeal has been filed well beyond the prescribed time limit for 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**

A(23,24,25/Addl.DGFT/ECA/Che/AM19-Cbe

Dated 17/12/2018

The appeals of the firm against the adjudication orders is dismissed as the same have been filed beyond the period prescribed for filing of appeal under the FT(DR) Act, 1992.

(D.K.SEKAR)

Zonal Additional Director General of Foreign Trade &  
Appellate Authority

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Tirupur 641604