



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

A(32,33,34,35/Addl.DGFT/ECA/Che/AM19-Cbe

Dated 17/12/2018

Name of the Appellant

M/s Sangu Knit Lands  
No.10-A, M.G.Pudur, 1<sup>st</sup> Street,  
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 Sangu Knit Lands, Tirupur 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 Sangu Knit Lands, Tirupur 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.	3230003044 dt. 16.06.2004	1,71,200	30,916	32/21/021/00175/AM05 dt. 05.03.2018	3,42,400
2.	3230003173 dt. 04.08.2004	1,85,486	32,364	32/21/021/00330/AM05 dt. 07.03.2016	3,70,972
3.	3230002358 dt. 25.09.2003	1,46,828	25,342	32/21/021/00167/AM04 dt. 17.11.2015	2,93,656
4.	3230003045 dt. 16.06.2004	1,59,060	28,724	32/21/021/00174/AM05 dt. 07.03.2016	3,18,120

...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. In the appeals it has been given that in all the authorisations they had fulfilled the export obligation in time and but, they could not file their redemption papers in time as the relevant documents were not readily traceable. Hence the appellant has requested to set aside the order and also condone the delay in filing of the appeal.

5. A Personal Hearing was given to the appellant on 30.11.2018. Shri N.Swaminathan, Authorised Representative attended the hearing. He stated that the firm had fulfilled the export obligation in all the cases.

6. I have gone through the appeal and submissions made by the appellant during the personal hearing. It is also seen that the appellant has claimed that they had fulfilled their export obligations well before the above date but were unable to file the export fulfillment documents as the same were not readily traceable. However the appellant has submitted the export obligation documents only after issue of the adjudication orders. There has been quite a delay in filing the appeal against all the above adjudication orders for which no convincing reasons are given. All the appeals have been filed well beyond the time allowed 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(32,33,34,35)/Addl.DGFT/ECA/Che/AM19-Cbe

Dated 17/12/2018

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

  
(D.K.SEKAR)

Zonal Additional Director General of Foreign Trade &  
Appellate Authority

M/s Sangu Knit Lands  
No.10-A, M.G.Pudur, 1<sup>st</sup> Street,  
Tirupur 641604