



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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F.No.A(17)/Addl.DGFT/ECA/AM 18/Mdu

Dated 04 /04/2019

Name of the Appellant

M/s Sree Koppammal Cotton Spinning
Mills (P)Ltd.
311/2, Jayavilas Bungalow,
Sempatti Post, Aruppukottai – 626 101

Order appealed against

DEL Order No.35/21/021/00115/AM 08
dated 07.08.2017, issued by Office of
Jt.DGFT, Madurai

Order-in-Appeal passed by

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

Order-in-Appeal

M/s Sree Koppammal Cotton Spinning, Mills (P)Ltd. Aruppukottai 626101 has filed this Appeal under Section-15 of the Foreign Trade (Development & Regulation) Act, 1992, against DEL Order No. 35/21/021/00115/AM 08 dated 07.08.2017, passed by Office of Jt.DGFT, Madurai.

2. M/s Sree Koppammal Cotton Spinning, Mills (P)Ltd. Aruppukotai, had obtained an EPCG Authorisation No. 3530002669 dated 07.06.2007 for a duty saved value of Rs. 1,40,738/- from the Office of Jt.DGFT, Madurai with export obligation to export for a FOB value of US\$ 20,646/- within a period of 8 years from the date of issue of authorization. The Firm had not submitted documents evidencing fulfillment of export obligation after the completion of export obligation period. Therefore, DEL Order dated 07.08.2017 was issued by the Regional Authority.

3. Aggrieved by the above said Order, the firm, has filed the appeal on 11.09.2017. The appellant in the appeal has stated that they were issued a Show Cause Notice dated 08.12.2016 under Section 14 of the Act, for non-submission of documents towards fulfillment of export obligation, for which they had replied on 21.12.2016. In their reply, it was stated that the customs duty was paid and that the worksheet was awaited from Customs. The appellant has stated that the RA had granted 30 days time for payment of interest and for submission of other documents. The reminder letter dated 20.3.2017 has not been received as stated by the appellant. It is also stated in the appeal that no opportunity of hearing was granted before passing the impugned order. The appellant has stated that the interest amount is being paid. In view of the above the appellant has requested to set aside the order.

4. The appellant was granted personal hearing on 29.1.2019 and 25.3.2019. Shri V.Ramakrishnan, Accountant, authorized by the firm attended the hearings. During the final hearing on 25.3.2019, he produced copies of TR challan for having paid the interest amount which was pending for payment, and hence requested to drop the proceedings and set aside the order.

5.I have gone through the arguments put forth in the appeal and during the personal hearings. The appellant had been placed under DEL due to non payment of interest. The duty amount had already been paid by the appellant in April 2015. Now copies of TR challan have been furnished for having paid the interest amount.

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(17)/Addl.DGFT/ECA/AM 18/Mdu

Dated 04/04/2019

1. The Order of the adjudicating authority is set aside.
2. The case is remanded back to the adjudicating authority. Upon examination of the documents submitted by the firm, evidencing payment of the interest amount and also after obtaining the duty calculation sheet certified by Customs, appropriate orders may be passed.



(D.K.SEKAR)

Appellate Authority and
Zonal Additional Director General of Foreign Trade

**M/s Sree Koppammal Cotton Spinning
Mills (P)Ltd.
311/2, Jayavilas Bunglow,
Sempatti Post, Aruppukottai – 626 101**