



सत्यमेव जयते

भारतसरकार Government of India

वाणिज्य एवं उद्योग मंत्रालय Ministry of Commerce and Industry

आंचलिक अपर महानिदेशक विदेश व्यापार कार्यालय

Office of the Zonal Additional Director General of Foreign Trade

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F.No.04/95/A(63)/Addl.DGFT/ECA/AM20

Dated 10/03/2020

Name of the Appellant

M/s Shree Karuppasamy Match Industries
589/8A, 8B, 9A, 9B, Kadalaiyur
Senthamilnagar, Illuppaiyurini, Kovilpatti
Tuticorin District 628501
IEC No.3508007201

Order appealed against

Order-in-Original No.
35/21/021/00437/AM 09 dated 20.09.2017
issued by Office of Jt.DGFT Madurai

Order-in-Appeal
Passed by

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

Order-in-Appeal

M/s Shree Karuppasamy Match Industries Kovilpatti has filed this Appeal under Section-15 of the Foreign Trade (Development & Regulation) Act, 1992, against Order-in-Original No. 35/21/021/00437/AM 09 dated 20.09.2017 passed by Office of Jt.DGFT, Madurai (since merged with Office of Jt.DGFT, Coimbatore).

2. M/s Shree Karuppasamy Match Industries Kovilpatti, had obtained EPCG licence No. 3530003627 dated 26.03.2009 for a duty saved value of Rs. 3,80,000/- from the Office of Jt..DGFT, Madurai with an obligation to export safety matches for a FOB value of US\$ 60,437.37 within a period of 8 years from the date of issue of authorization. The export obligation period expired on 25.03.2017. As the Company had not submitted the exports obligation fulfillment documents, letter calling for export obligation documents was issued on 05.05.2017. Since there was no response to the above letter, a Show Cause Notice dated 05.07.2017 was issued, with an opportunity of Personal Hearing on 08.08.2017. There was no reply to the Show Cause Notice nor did anybody appear for the personal hearing., Hence, Order in Original dated 20.09.2017 was passed, imposing a penalty of Rs. 11,40,000/- and the Company was placed in DEL.

3. Aggrieved by the above said Order-in-Original, the firm has preferred the present appeal on 19.11.2019. As the appellant was out of Country the appeal could not be filed in time and hence it has been requested to condone the delay in filing of the appeal.

4.The Company in its appeal has stated that they have utilized only partly the EPCG authorization and made exports under Third Party Exports. It is stated that they had also paid the duty and has requested for three months time to pay the interest due. The appellant has requested to withdraw the penalty imposed.

5.I have gone through the appeal and the submissions made therein. It is seen that the date of issue of Order in Original is 20.09.2017 and the appeal has been filed on 19.11.2019 which is beyond the time limit prescribed for condonation of delay in filing of appeal.

6.Section 15 (1)(b) of the Foreign Trade (Development & Regulation) Act, 1992, as amended reads as follows:

(b) ' Where the decision or order has been made by an officer subordinate to the Director General, to the Director General or to any officer superior to the adjudicating authority authorized by the Director General to hear the appeal, within a period of forty-five days from the date on which the decision or order is served on such person; Provided that the appellate authority, may, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the aforesaid period, allow such appeal to be preferred within a further period of thirty days'.

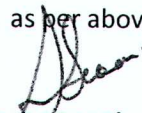
7. I, therefore, in exercise of the powers vested in me under Section 15 of the Foreign Trade (Development & Regulation) Act, 1992, as amended, pass the following Order:

ORDER

F.No.04/95A/(63)/Addl.DGFT/ECA/AM20

Dated 10/03/2020

The appeal of the firm is dismissed as the same is Time Barred, as per above provisions of the FTDR Act 1992.


(D.K.:SEKAR)

**Appellate Authority &
Zonal Additional Director General of Foreign Trade**

M/s Shree Karuppasamy Match Industries
589/8A, 8B,9A,9B, Kadalaiyur
Senthamilnagar, Illuppaiyurini, Kovilpatti
Tuticorin District 628501