

**Government of India**  
**Ministry of Commerce & Industry**  
**Directorate General of Foreign Trade**  
**Udyog Bhawan, New Delhi-110011**

F.No. 18/22/19-20/ECA-I/09

Date of Order 10/06/2020  
Date of Dispatch 11

Name of the Applicant : Sri Renga Creative Apparels (India) Pvt. Ltd.Coimbatore  
IEC Code: 3205027680  
Order reviewed: A36)/Addl.DGFT/ECA/Che/AM19/Che dated 21.02.2019  
passed by Addl. DGFT Chennai.  
Order-in-Review passed by: Amit Yadav, DGFT

**ORDER -IN - REVIEW**

Sri Renga Creative Apparels (India) Pvt. Ltd. Coimbatore (here-in-after referred to as the "Petitioner") filed a review petition, dated 10<sup>th</sup> August, 2019, with the undersigned, under section 16 of the Foreign Trade (Development & Regulation) Act, 1992 (here-in-after referred to as the "Act"). This petition was against Order-in-Appeal (OIA) no. A36)/Addl.DGFT/ECA/Che/AM19/Che dated 21/02/2019 passed by Addl.DGFT, Chennai upholding the Order-in-Original (OIO) dated 27/04/2018 passed by the Adjudicating Authority i.e. Jt. DGFT, Coimbatore, imposing a penalty of Rs.5.00 lakhs on the petitioner.

**Brief facts of the Case**

2.1 The Petitioner obtained an Annual Advance Authorization No. 3210066011 dated 13.08.2013 for an CIF value of Rs. 90,00,000/- with an obligation to export Textile-General for an FOB value of US\$ 1,76,471/- within a period of 18 months from the date of issue of the said authorization. The Petitioner was required to submit prescribed documentary evidence of having fulfilled its export obligation and to pay duties on the imported raw materials left unutilized with it. However, the Petitioner failed to submit the prescribed documents.

2.2 A demand-cum-show cause dated 27/07/2017 was issued to the Petitioner for taking action under section 11(2) of the Act. The petitioner was directed to submit the necessary documents within 15 days of the issue of the notice or pay the Customs Duty (CD) plus interest in case of non-fulfillment of export obligation. As the petitioner failed to submit the required documents, an Order-in-Original (O-I-O) dated 27.04.2018 was passed by the Jt. DGFT, Coimbatore imposing a penalty of Rs.5.00 lakhs.

3. Against the above said O-I-O, the Petitioner filed an appeal dated 18<sup>th</sup> September, 2018, to the Zonal Addl. DGFT, under section 15 of the Act. The Appellate Authority rejected the appeal as time barred.

*[Handwritten signature]*

4. Now the Petitioner has filed a review petition to the undersigned stating that:
- It had completed the obligation and submitted the necessary documents on 08.02.2017.
  - It had paid duty and interest on the material left unutilized with it.
  - It could not timely attend to the OIO and OIA as its manager had left the job.
  - It has paid duty on the unused material along with interest.

5. The petitioner was granted a Personal Hearing (PH) on 10<sup>th</sup> January, 2020. In the PH, the authorised representative of the Petitioner produced photo copies of the challans claiming to have paid the amounts due to customs. The Petitioner was asked to submit to the Regional Authority, Coimbatore all the original challans having due endorsements. A report was also sought from RA, Coimbatore. RA, Coimbatore, in its report stated that the Petitioner has submitted all the due documents.

6. I have gone through the facts and records carefully. As per the report from RA, Coimbatore, the petitioner has submitted all the prescribed documents.

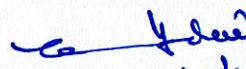
7. I, therefore, in exercise of powers vested in me under Section 16 of the Act, as amended, pass the following order:

ORDER

F.No. 18/22/19-20/ECA-I

Date of order : /06/2020

The Review Appeal is admitted and the Order-in-Appeal no. A36)/Addl.DGFT/ECA/Che/AM19/Che dated 21/02/2019 and the Order-in-Original no. 32/21/036/00006/AM14 dated 27/04/2018 are set aside. The case is remanded back for de-novo consideration by the Adjudicating Authority.

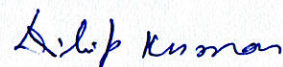
  
10/6/2020

Amit Yadav

Director General of Foreign Trade

Copy to:

- ✓ Sri Renga Creative Apparels (India) Pvt. Ltd. Coimbatore - 641011
- Addl. DGFT, Chennai; 26, Haddows Road, Shastri Bhavan, Chennai - 600001
- Jt. DGFT, Coimbatore; 1544, India life Building (1st Floor), Trichy Road Coimbatore - 641018
- DGFT website



Dilip Kumar

Dy. Director General of Foreign Trade