

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

F.No. 01/92/171/21/AM20/PCVI

Date of Order: **21.06.2021**

Date of Dispatch: **21.06.2021**

Name of the Appellant: **Plast-O-Fine Industries,
Shed No. 271 & 276,
Sector No. 3, Kandla SEZ,
Gandhidham,
Gujarat- 370 230.**

IEC No. : **3799000241**

Order appealed against: **Order-in-Original No. KASEZ/33-34/2019-20
dated 02.05.2019 passed by the Development
Commissioner, Kandla Special Economic Zone**

Order-in-Appeal passed by: **Amit Yadav, DGFT**

Order-in-Appeal

Plast-O-Fine Industries (hereinafter referred to as "the Appellant") filed an appeal dated 11.06.2019 (received on 14.06.2019) under section 15 of the Foreign Trade (Development & Regulation) Act, 1992 (hereinafter referred to as "the Act") against the Order-in-Original dated 02.05.2019 (issued from F.No. KASEZ/IA/1686/97/Vol.I/1434) passed by the Development Commissioner (hereinafter referred to as "DC"), Kandla Special Economic Zone (KASEZ) imposing a penalty of Rs. 137.03 lakhs (Rupees One Crores Thirty Seven Lakhs Three Thousand only).

2.1. Vide Notification No. 101 (RE-2013)/2009-2014 dated the 5th December 2014, the Central Government has authorized the Director-General of Foreign Trade aided by one Addl. DGFT in the Directorate General of Foreign Trade to function as Appellate Authority against the orders passed by the Development Commissioner, Special Economic Zones as Adjudicating Authorities. Hence, the present appeal is before me.

2.2. Any person/party deeming himself/itself aggrieved by this order, may file a review petition under the provisions of Section 16 of the FT (D&R) Act, 1992 before the Appellate Committee, Department of Commerce, New Delhi.



3.0. **Brief facts of the case:**

3.1. The Appellant was issued a Letter of Approval (LOA) by the DC, KASEZ vide F.No. KFTZ/IA/1686/97/10463 dated 27.01.1998 to set up a unit in KASEZ for manufacturing of following items subject to the conditions imposed therein :-

S. No.	Items allowed for manufacturing	Annual Capacity as given in LoA
1	Recycled plastic Granules & Articles	3500 MTs
2	(a) Methyl Methacrylate Monomer (b) Acrylic Sheets and moulded articles made from raw materials from (1) above	--
3	Plastic Box strapping & plastic extruded & Moulded articles made from raw materials from (1) above	--

3.2. The Ministry of Commerce and Industries, Department of Commerce (DoC) vide circular no. C.6/10/2009-SEZ dated 17.09.2013 issued policy guidelines for regulating and monitoring the functioning of units in SEZs engaged in the recycling of plastic scrap/waste. Condition No. (x) of these guidelines read as below :-

"To ensure that plastic reprocessing units in SEZ fulfill their export obligations, in addition to meeting their NFE obligation, all such units would be required to ensure that certain minimum percentage of the unit's annual turnover is physically exported out of the country. The minimum physical export levels to be achieved by such units on a graduated upward scale, as a percentage of the unit's total turnover is prescribed as under:

Period	Minimum Physical Export Obligation
At the end of 2nd year	Not less than 40% of the total annual turnover
At the end of 4th year	Not less than 80% of the total annual turnover
At the end of 5th year	100% of the total annual turnover

The units will be required to continue to physically export 100% of their annual turnover, thereafter."

3.3. As per para (ix) of DoC's guidelines dated 17.09.2013, the said progressive export obligation for plastic recycling units in SEZ was over and above the requirement of achieving the mandatory positive NFE requirement under Rule 53 of the SEZ Rules.

- 3.4. Board of Approval (BoA) in its 60th meeting dated 08.11.2013 granted approval for renewal of validity of LOA for plastic recycling.
- 3.5. The LOA of the Appellant was extended by the DC for a further period of five years i.e. from 01.12.2013 to 30.11.2018 vide letter dated 19.02.2014 for their authorized operations. The conditions mentioned at para 3.2 above were inserted at S.No. 17 of the renewed LOA.
- 3.6. Appellant accepted the terms and conditions of the renewal letter dated 19.02.2014. As per the conditions at S.No. 21 and 24 of the renewed LOA, the validity of LOA was to be governed by the provisions of policy dated 17.09.2013. According to the Rule 54(2) of the SEZ Rules, 2006, if a unit did not achieve Positive Net Foreign Exchange Earning (NFE) or failed to abide by any terms and conditions of the LoA or Bond-Cum-Legal Undertaking, the said Unit was liable for penal action.
- 3.7. The LOA was further extended for one year i.e. from 01.12.2018 to 30.11.2019 as approved by BoA in its 86th meeting dated 22.11.2018.
- 3.8. The said Policy Guidelines dated 17.9.2013 were challenged in the Hon'ble High Court of Gujarat at Ahmedabad because those were contrary to the provisions of the SEZ Act and Rules made thereunder and also on the ground of not having followed the procedure prescribed under the SEZ Act and Rules for imposing or issuing guidelines as per Section 5 of the SEZ Act as referred in the Policy. Vide Common *CAV* Judgment dated 24/01/2017, the Hon'ble High Court of Gujarat set aside the said guidelines stating that the said guidelines dated 17.09.2013 issued by the DoC were ultra vires of the provisions of the SEZ Act.
- 3.9. The Single Bench decision of the Hon'ble High Court of Gujarat was challenged by the Government of India in the Gujarat High Court vide Appeal No. 1548 to 1564 of 2017. It was submitted that :-
- (i) Issuance of Policy Guidelines is within the powers under the SEZ Act and SEZ Rules. The provisions of Rule 18(4) of the SEZ Rules, empower the authority i.e. the Board of Approval to insert conditions in the Letters of Approval. It was also contended that the Board is bound to follow directions of the government on the question of policy. This mandate is within the domain of the SEZ Act.
 - (ii) The Approval Committee or the Board of Approval has the powers to modify/ reject and impose any other terms and conditions about



limiting the Domestic Tariff Area Sale and the policy of 17.09.2013 is therefore valid. It was further stated that Rule 15(4) of the Rules empowers the Board to incorporate such conditions in the Letter of Approval as it may deem fit.

- (iii) The Policy Guidelines align with the objectives of Section 5 of the SEZ Act and Rule 53 of the SEZ Rules.

3.10. The Division Bench, vide its judgment dated 20.03.2019, reversed the decision rendered by the Single Judge Bench dated 24.01.2017 and set aside the directions given therein by upholding the constitutional validity of the DoC's Policy Guidelines dated 17.09.2013. While delivering the judgment, the Hon'ble Court, inter-alia, observed as under :-

- (i) The guidelines notifying Special Economic Zone have to be read conjointly and not in isolation of each other. The guidelines suggest the promotion of the export of goods and services. Hence, there is no impediment for the Union to suggest measures for Units to undertake activity that promotes exports, in line with the intentions of the SEZ Act.
- (ii) The Central Government is empowered by Section 55 of the SEZ Act to notify Rules for carrying out the provisions of the Act. Also, clauses (n), (o), and (za) of sub-section (2) of section 55 indicates the extent of the Rules which may be so framed. A reading of Rule 18(4) with Rule 19 indicates that it is open for the Union of India to provide while granting an extension of Letter of Approval, limitations on DTA Sale.
- (iii) Section 9 and the Rules indicate that there is an inbuilt mechanism that empowers the Approval Committee to modify proposals, impose conditions regarding granting of approvals and subsequent renewals. When the Central Government brings out a policy change, the Board/ Approval Committee is bound to carry out such policy directions.
- (iv) The Approval Committee has the power to modify/reject and impose any other conditions of the Letter of Approval of SEZ Units, more particularly about the limitation on the sale in the Domestic Tariff Area. The power is so vested following Rule 19(2) of the SEZ Rules.



3.11. In the meantime, the Units in SEZ engaged in similar activities made representations to the DoC against the conditions as mentioned in the Policy dated 17.09.2013. After consulting with the stakeholders, DoC amended Para 3(x) of the said Policy on 13.02.2018. As per the amended provision, the condition of Export obligation was relaxed w.e.f. 13.02.2018 as under : -

“To ensure that plastic reprocessing units in SEZ fulfill their export obligations, in addition to meeting their NFE obligation, all such units would be required to export not less than 35% of the total annual turnover.”

The said conditions were incorporated in the renewed LOA of the Appellant.

3.12. Hence, the Appellant was under legal obligation to achieve physical Export obligations during 01.12.2013 to 30.11.2018 as under :-

- (i) For the period from 01.12.2013 to 30.11.2015: 40% of the total turnover i.e. at the end of 2nd year;
- (ii) For the period from 01.12.2013 to 30.11.2017: 80% of the total turnover i.e. at the end of 4th year;
- (iii) For the period from 01.12.2017 to 12.02.2018: 100% of the total turnover i.e. at the end of 5th year;
- (iv) For the period from 13.02.2018 onwards: 35% of the total annual turnover.

3.13. The Appellant was asked by DC vide letter dated 26.03.2019 to furnish the requisite data of their Physical Export obligation performances for monitoring their export obligation compliances in terms of the policy guidelines dated 17.09.2013. Since the unit did not furnish the detailed data including their annual turnover, therefore, the annual turnover was calculated by the DC taking into sum of their total sales i.e. physical exports, DTA sales and intra-zone sales during the relevant period of five years from 01.12.2013 to 30.11.2018. DC observed that :-

- (i) For the period between 1.12.2013 to 30.11.2015, it made export of only 3.22 % of the total turnover.
- (ii) For the period ranging between 01.12.2013 to 30.11.2017, it made exports of only 4.07 % of the total turnover.
- (iii) For the period 01.12.2017 to 12.02.2018, it made exports of only 7.05 % of the total turnover.

(iv) During the period from 13.02.2018 to 30.11.2018, it made exports equal to only 30.92 % of the total turnover.

- 3.14. Unit Approval Committee (UAC) in its meeting no. 143 held on 05.04.2019 observed that the Appellant did not achieve the prescribed physical annual export turnover as per the DoC's guidelines dated 17.09.2013 as amended on 13.02.2018. Accordingly, a Show Cause Notice (SCN) dated 10.04.2019 bearing F.No. KASEZ/1A/EO/04/2019-20 was issued to the Appellant asking as to why LOA should not be cancelled and penalty should not be imposed under the Section 13 read with Section 11 of FT(D&R) Act, 1992 and Rule 54 of SEZ Rules, 2006 for the above said violation. Previously, a SCN bearing F.No. KASEZ/IA/22/2015-16 dated 14.07.2016 was issued to the Noticee for non-compliance of 40% physical export conditions.
- 3.15. Two opportunities of Personal hearing were granted to the Appellant on 16.04.2019 and 30.04.2019, however, the Appellant failed to attend the same. The Appellant vide letter dated 22.04.2019 sought 8 weeks to file necessary documents and reply.
- 3.16. DC after going through the contents of the SCN and all other related documents, adjudicated the matter vide Order-in-Original dated 02.05.2019, as under :-
- (i) A penalty of Rs. 127.03 lakhs imposed under the section 11(2) of the FT (D&R) Act, 1992 read with Rule 54 of the SEZ rules, 2006 for non-achievement of physical export obligations as stipulated in policy guidelines dated 17.09.2013, as amended, and
 - (ii) A penalty of Rs. 10.00 lakhs imposed under the section 11(2) of the FT(D&R) Act read with Rule 54 of the SEZ Rules for non-submission of required information/data for monitoring of the performance/conditions of LOA to the DC.

DC dropped the SCN dated 14.07.2016 as the SCN dated 10.04.2019 covered full five years period i.e. from 01.12.2013 to 30.11.2018.

4. Aggrieved by the Order-in-Original dated 02.05.2019, the Appellant has filed the present Appeal. Later, it filed additional written submissions. Opportunities of Personal hearings were given to the Appellant on 16.10.2020, 10.12.2020 and 01.04.2021 but none appeared. The Appellant in its written submissions has raised the following grounds :-

- (i) DC passed the O-i-O without providing sufficient time to file written reply and without hearing the Appellant in violation of the principles of natural justice.



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- (i) DC passed the O-i-O without providing sufficient time to file written reply and without hearing the Appellant in violation of the principles of natural justice.



- (ii) Even after the issue of the DOC's guidelines dated 13.02.2018, DC went ahead and issued the SCN and ex-parte OIO in April 2019 based on the clause (x) of the Policy Circular dated 17.09.2013 which was also reproduced in the terms of LOA as clause no 17. The clauses (x) and No. 17 of the LOA were rendered ineffective "ab-initio", due to their replacement.
- (iii) DoC's guidelines dated 13.2.2018 vide which para 3(x) of guidelines dated 17.09.2013 were amended, specifically acknowledge that the stipulation regarding physical exports under policy para 3(x) dated 17.09.2013 was unachievable. On examination of this stipulation, DoC decided to amend, with immediate effect, the said para prescribing an achievable condition of export not less than 35% of the total turnover in addition to NFE. Since the earlier clause (x) ceased to exist from 13.02.2018, the condition to achieve physical export of 40%-100% of annual turnover, cannot be enforced.
- (iv) DC observed the Hon'ble High Court decision dated 20.03.2019, to be the main basis of imposing penalty on the Appellant which is factually incorrect. Further in the SCN there has been no mention of the High Court Order. However in para 11, the DC observes the decision of the High Court to be the main basis for imposing penalty which is highly inappropriate.
- (v) DC erred in relying upon clause 17 of the LOA, for considering export shortfall and imposition of penalty as the clause 17 was replaced and amended vide DoC's guidelines dated 13.02.18.
- (vi) DC issued the O-i-O based on the unverified data obtained from NSDL noting system which happens to be a private portal. Moreover, it does not record total turnover or transactions on actual financial basis as per the requirement of Policy circulars prescribing export obligation.
- (vii) DC did not provide the Appellant sufficient time to get-the financial computations certified by Chartered Accountant for verification and compilation of figures ranging for a period of 5 years before certification.
- (viii) The period from 01.12.2013 to 30.11.2015 was already covered by SCN issued in 2016. Hence the same cannot be a subject matter of the subsequent SCN issued in 2019.
- (ix) DC imposed an additional penalty of Rs. 10 lakhs under sections 12(5) and 14(1)(c) of the SEZ Act, 2005, for non-submission of information/trade Data which is unjustified and unlawful.

by

- (x) SEZ Rules prescribe that the information required for monitoring of performance under Rule 22(2) should be in the form of APRs duly certified by Chartered Accountant and the Appellant duly submitted the same from the date of commencement of production for each year including FY 2011-2019.
- (xi) DC failed to realize that the Appellant otherwise achieved the regular export obligation, being NFE positive for all the years in the 5 year block period and also fulfilled the requirements of Rules 53 and 54 of SEZ Rules.
- (xii) DC decided the amount of penalty to be 5% of alleged shortfall in export obligation, in a completely arbitrary manner.
- (xiii) Rule 80 of SEZ (Amendment) Rules, 2018 dated 21.09.2018 covers this issue and provides for levy of penalty in case of non-achievement of export obligation @1% of the shortfall. DC has arbitrarily decided to impose the penalty almost five times ignoring the specific provision in the SEZ Rules.

5. Comments on the Appeal were obtained from the office of the DC, KASEZ. The DC vide letter dated 06.09.2019, inter-alia, stated as under: -

- (i) Opportunities of PH were given to the Appellant on 16.04.2019 and 30.04.2019 but none appeared. Appellant vide letter dated 22.04.2019 sought time for filing the reply to the SCN dated 10.04.2019 and eighteen days were granted to it. Hence, sufficient opportunities were given to the Appellant.
- (ii) The Division Bench of Hon'ble High Court of Gujarat vide its Order dated 20.03.2019 allowed the LPAs No. 1548 to 1564 of 2017 and upheld the validity of DoC guidelines dated 17.09.2013 by setting aside the Order of Single Judge dated 24.01.2017. Thus, the said progressive physical export obligation was in force during all the relevant period of time i.e. 01.12.2013 to 30.11.2018.
- (iii) As per condition no. 17 of the unit's LOA, as renewed on 12.12.2013, the Appellant was required to fulfill the prescribed export obligation. As the Appellant failed to fulfill the prescribed export obligation, the Adjudicating Authority has rightly imposed penalty.
- (iv) The APRs submitted give the data of export import etc. of the Appellant for the financial years and not the data for monitoring their performance as per Policy Circular dated 17.09.2013. Thus, the Appellant was requested to furnish information/data in the prescribed

format to monitor its export obligations as per aforesaid Policy Circular. As the requisite data was not furnished by the Appellant hence a penalty of Rs. 10 lakhs was imposed.

- (v) The condition No. 22 of the LoA states that in case the unit is NFE negative for the period which starts after completion of the previous 5 year block till 30.11.2013, it shall be required to be not only NFE positive but NFE positive by at least the amount for which it is NFE negative during the period.
- (vi) The UAC in its 112th meeting held on 11.04.2017 decided that five year block period of worn & used clothing and plastic recycling units will be from 01.12.2013 to 30.11.2018 and separate APRs for the remaining period of last five year block period from 01.04.2011 to 30.11.2013 may be collected from all the worn & used clothing and plastic recycling units.
- (vii) The LOA's of all plastic recycling units were renewed in piece-meal basis (between one month to one year) till upto 30.11.2013.
- (viii) SCN dated 14.07.2016 was issued only for the initial two years and the SCN dated 10.04.2019 was issued for full five years. The DC thus decided to drop the SCN dated 14.07.2016.
- (ix) Rule 80 of the SEZ Rules is not applicable in the present case since the erring unit's default is not a case of bonafide default and not eligible for benefit of 1% penalty under the said Rule.
- (x) The decision to impose penalty equivalent to 5% of the shortfall in export value was taken to avoid any discrimination as the orders in respect of worn clothing units for similar violations was also passed by the same authority.

6. I have considered the Order-in-Original dated 02.05.2019 passed by DC, KASEZ, written submissions made by the appellant, comments received from DC, KASEZ, DoC, DLA and all other aspects relevant to the case. It is noted that :-

- (i) Despite being granted opportunities of personal hearings on 13.08.2020, 27.11.2020 and 12.03.2021, the Appellant failed to appear. Therefore, the appeal is being decided on the basis of the available records.



- (ii) The Appellant has not contested the amount of sales made by it in DTA and the amount of physical exports. The following table shows the obligation to export and actual exports :-

(Rs. in Lakh)

Period	Total Sales (Rs.)	Obligation to export (%)	Obligation to export (Rs.)	Actual Exports (Rs.)	Shortfall (Rs.)
1.12.13 to 30.11.15	2002.38	40	800.95	64.40	736.55
1.12.15 to 30.11.17	1998.71	80	1599.12	98.29	1500.83
1.12.17 to 12.02.18	292.59	100	291.59	20.55	271.04
13.02.18 to 30.11.18	790.37	35	276.63	244.36	32.27
Total	5084.05		2968.13	427.60	2540.69

- (iii) The DC provided ample opportunities to the Appellant to defend its case in the interests of natural justice. However, it chose not to avail them.
- (iv) Although, the Policy guidelines dated 17.09.2013 were challenged before the courts, the legality of the guidelines were upheld by the Double Bench of Hon'ble High Court of Gujarat vide order dated 20.03.2019 by setting aside the contentions of the Appellant. The said guidelines were in force since its inception.
- (v) As provisions of policy dated 17.09.2013 were applicable in the interregnum of the single bench judgment and the Division bench judgment, the plea of the Appellant that it was required to fulfill the NFE criteria only and that the imposition of penalty in case of default only after the order of the double bench is also not tenable.
- (vi) On issuance of the DOC's guidelines dated 17.09.2013, the Appellant knew that it was required to achieve the prescribed level of physical exports. Knowing the obligations fully well, the Appellant went on conducting its business, the way it suited them and continued to sell in the domestic market ignoring its obligations. The plea of the Appellant that the levels were unachievable, does not provide legitimacy to the huge sales made by it in the domestic market. If the Appellant knew

that the level of export as prescribed was unachievable, it should not have imported the goods and carried on its business resorting to DTA sales. Therefore, taking a plea that the government itself scaled down these levels does not absolve the Appellant from its obligations.

- (vii) Section 55 of the SEZ Act empowers the Central Government to notify Rules for carrying out the provisions of the Act. The paramount objective of SEZ is to promote export of goods and services. Accordingly, the Central Government is empowered to prescribe the terms and conditions that are required to be followed by the Units in SEZ to carry out its operations under the section 15(8) of the SEZ Act. The DB observed that the procedure prescribed under the SEZ Act does not require the approval of Parliament under the section 55 (3) as such an interpretation would work in thwarting the working of the Act.
- (viii) As per Rule 18(4) read with Rule 19 of the SEZ Rules, the Central Government/ BOA/ UAC can impose limitations on DTA Sale while granting extension of Letter of Approval.
- (ix) The DB has observed that the concept of promissory estoppels cannot bind the Union from withdrawing the benefits when such a withdrawal is in public interest and in furtherance of a policy decision based on a rationale.
- (x) Since inception of the policy guidelines dated 17.09.2013, the Appellant was well aware of the fact that it was mandatorily required to achieve physical export turnover as prescribed therein in addition to achieving the positive NFE criteria. The condition of policy guidelines was *sine qua none*. However, the Appellant did not make any effort to comply with the condition. The physical export turnover attained by the Appellant suggests that it never had an intention to do the physical exports as per the policy guidelines as it had exports of only 3.22 % of the export turnover during 01.12.2013 to 30.11.2015; 4.91 % during 01.12.2015 to 30.11.2017; 7.05 % during 01.12.2017 to 12.02.2018. Even after relaxation in the policy guidelines on 13.02.2018, it failed to achieve 35% threshold and could make 30.92% only.
- (xi) As per the Rule 18(4)(a) of SEZ Rules, no new Plastic Reprocessing Unit is allowed to be established in SEZ and the Appellant was enjoying the benefits of doing business of recycling of imported plastic waste and scrap in SEZ. Hence, the Appellant was expected to be more vigilant and careful in achieving the export obligations. However, the Appellant did not make any serious effort in complying with the



conditions of policy guidelines. Hence, the default on the part of the Appellant cannot be termed as a bona-fide.

- (xii) As per Section 14(1)(f) of the SEZ Act, the UAC is empowered to monitor and supervise compliance of conditions subject to which the LoA/ LoP has been granted to a unit. Accordingly, the UAC was empowered to discuss the matters associated with non-compliance of such conditions. There is no bar on the Adjudicating Authority to have views of the UAC before deciding a matter. Rather, the Adjudicating Authority, is required to ensure that there is no discrimination in dealing with the similarly placed cases. In the present case, the Adjudicating Authority has passed the Adjudication Order independently and after due diligence.
- (xiii) As regards Appellant's request for imposition of 1% penalty as per Rule 80 of the SEZ Rules, I find that the said Rule is not applicable in the instant case. The said Rule is not for imposition of penalty. It is for regularisation of bonafide defaults for not achieving the minimum specified NFE/value addition. Here the Appellant has failed to make specified physical export and has infact sold goods meant for exports in the domestic market. The penalty in question has been imposed under the FT(D&R) Act, 1992. As per section 11(2) of the Act, the Adjudicating authority could have imposed penalty upto five times of the value of goods for which contravention has been made. In the instant case, the value of goods under contravention is of Rs. 2540.69 Lakh. Therefore, the penalty amount could have been upto Rs. 12,703.45 lakh whereas the Adjudicating Authority imposed a penalty of Rs. 127.03 lakh only. By any stretch of imagination, such a penalty cannot be termed as unreasonable.
- (xiv) Further, the contention of the Appellant that DC issued the O-i-O based on the unverified data obtained from NSDL system which happens to be a private portal is not tenable as the O-i-O clearly states that the data was furnished by the Customs.
- (xv) The Appellant was granted ample opportunity by the DC viz. 26.11.2015, 22.10.2018, 24.10.2018, 30.10.2018 and 26.03.2019 to provide the requisite information/data of their physical export performance vis-a-vis their total turnover to monitor their performance based on the DOC guidelines but it failed to do so.
- (xvi) Since the Appellant has not mentioned any valid reasons for being unable to furnish the required information/data for monitoring of conditions of LOA to the Unit Approval Committee/DC, it is liable

to imposition of penalty under the provisions of the FT(D&R) Act, 1992. Therefore, the penalty of Rs. 10 lakhs imposed by the DC for non-submission of information/data by the Appellant cannot be termed as unreasonable.

(xvii) In spite of being granted three opportunities of Personal hearings in the Appeal, the Appellant failed to appear. This shows that the Appellant is not interested in pursuing the Appeal.


7. In view of the above, in exercise of the powers vested in me under Section 15 of the Foreign Trade (Development & Regulation) Act, 1992 (as amended in 2010) read with Notification No. 101 (RE-2013)/2009-2014 dated the 5th December 2014, I pass the following order :-

Order

F. No. 01/92/171/21/AM 20/ PC-VI

Dated: 21.06.2021

The Appeal is dismissed.


21/06/2021

(Amit Yadav)

Director General of Foreign Trade

Copy to:

1. Plast-O-Fine Industries, Shed No. 271, 276, Sector No. 3, Kandla SEZ, Gandhidham, Gujarat- 370 230.
2. Development Commissioner, KASEZ with an advice to make recoveries.
3. Additional Secretary (SEZ Division), DoC, New Delhi for information.
4. DGFT's website.



(Randheep Thakur)

Joint Director General of Foreign Trade