



GOVERNMENT OF INDIA
MINISTRY OF COMMERCE & INDUSTRY
DEPARTMENT OF COMMERCE
OFFICE OF THE ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE
(CLA) A- WING, INDRAPRASTHA BHAWAN, I.P. ESTATE, NEW DELHI
Email id: - cladelhi-dgft@nic.in; Phone no.: - 011-23379115 and Fax: - 011-23379114

Appeal File No.: - DLIECAAPPEAL00001698AM26 **1675** Date of Order: - **11/11/2025**

Name of the Appellant: - M/s. Cvent India Private Limited,
F-6, 302, 3rd Floor, Lotus Tower, Laxmi Nagar,
Delhi – 110 092..

Appellant's IEC No.: - 0506052303

Name of the Respondent: - Deputy Development Commissioner, Noida SEZ

Order Appealed Against: - Scrip Letter Dated 23.06.2025 Issued by the Deputy
Development Commissioner at the Office of the Development
Commissioner, NSEZ Noida,
Uttar Pradesh – 201 305.

Order-in-Appeal passed by: - Smt. Vrunda Manohar Desai,
Appellate Authority & Zonal Additional DGFT (CLA),
New Delhi.

ORDER-IN-APPEAL

M/s. Cvent India Private Limited {here-in-after referred to as, the 'appellant'}, having IEC no. 0506052303, filed an appeal dated 05.08.2025 under Section 15 of the Foreign Trade (Development & Regulation) Act, 1992, {hereinafter referred to as, the 'FT (D&R) Act, 1992'} as amended, before the Appellate Authority against the Scrip / Approval Letter { to be referred as, the 'impugned Letter'} dated 23.06.2025 issued by the Deputy Development Commissioner {to be referred as, the 'Respondent'} at the Office of the Development Commissioner, NSEZ, Noida Dadri Road, Phase II, Gautam Buddha Nagar, Uttar Pradesh – 201 305.

REMEDY AGAINST ORDER-IN-APPEAL

2. Any person/party aggrieved by this Order-in-Appeal may file a Review Application U/s.16 of the FT (D&R) Act, 1992, as amended, before the Director General of Foreign Trade {for short, the 'DGFT'}, Vanijya Bhawan, Akbar Road, New Delhi.

BRIEF FACTS

3. The appellant filed an application for Duty Credit Scrips {for short, DCS} under the Service Exports from India Scheme {for short, SEIS} for the 'Back-Office Support and Marketing & Sales Service' for the Financial Year 2017-18, *vide* File No. 412109850002AM20 dated 17.12.2019, with the Respondent. The appellant had claimed a total DCS entitlement of INR 5,36,56,397/- as per the FTP, 2015-20. This claim was based on the export of services classified under various Central Product Classification {for short, 'CPC'} codes, including CPC 861 (Legal Services), CPC 862 (Accounting, auditing and bookkeeping services), CPC 864 (Market research and public opinion polling services), CPC 865 (Management consulting services), CPC 866 (Services related to management consulting), and CPC 872 (Placement and supply services of personnel).
4. The Respondent, *vide* its Scrip Letter dated 23.06.2025, sanctioned DCS to the appellant for a value of INR 4,07,81,034/-. However, this sanctioned amount was after a partial rejection of the claim and a deduction of a 2% late cut. The appellant further stated that based on Deficiency Letter dated 20.03.2024 issued by the Respondent, the said partial rejection pertained primarily to the claim of INR 1,20,43,093/- under CPC Code 862, which was treated as ineligible. An additional amount of INR 8,32,266/- was deducted as a late cut. The total rejected DCS claim amounted to INR 1,28,75,359/-.
5. The appellant, being aggrieved by this partial sanction, asserted to have made several requests *vide* letters dated 02.07.2025, 16.07.2025 and 01.08.2025 to the Respondent seeking reasons for the rejection. The appellant further stated that it was informally/verbally informed that the services classified under CPC Code 862 were considered by the Respondent to fall under CPC Code 813 and 879, which are ineligible for SEIS benefits.
6. The appellant has also challenged the imposition of 2% late cut, arguing that its original application for DCS was filed well within the prescribed timeline on 27.03.2019 with this office, and same was rejected pursuant to a post-facto Policy Circular no. 25/2015-20 dated 01.07.2019 issued by the Department of Commerce, rendering the re-filing with NSEZ on 17.12.2019 a mere procedural compliance.

GROUND OF APPEAL

7. Aggrieved by the partial sanction, the appellant has preferred the present appeal dated 05.08.2025, U/s. 15 of the FT (D&R) Act, 1992, as amended, challenging the above said Scrip Letter dated 23.06.2025, seeking the issuance of DCS pertaining to services rendered under CPC code 862 and late cut deduction amounting to INR 1,20,43,093/- and INR 8,32,266/- respectively, and an opportunity of being heard *in-person*. The present appeal has been filed on the grounds as mentioned herein below: -

7.1 The services rendered by the appellant i.e., the Back-Office Operations, are squarely covered under eligible CPC Code 862 as per Appendix 3D of FTP, 2015-20, making the rejection grossly incorrect and inappropriate. The appellant has accordingly mapped its service offerings to the relevant CPC Codes in alignment with Para 3.08 of the FTP, 2015-20. The eligibility is further reaffirmed by Public Notice numbered 45/2015-20 dated 05.12.2017, which extended the benefit period and confirmed the inclusion of these services.

7.2 The impugned Approval / Scrip Letter rejecting the partial DCS claim is a non-speaking Order. It is flawed as it violates the fundamental tenets of administrative fairness, due process, and transparency mandated under the FTP framework. Failure to articulate any reasons for the rejection renders the impugned Letter devoid of reasoning and legally unsustainable. This omission constitutes a gross violation of the principles of natural justice. In support of this contention, the appellant placed reliance upon the judgment dated 08.09.2010 delivered by the Hon'ble Apex Court in the matter of *M/s. Kranti Associates Pvt. Ltd. vs. Masood Ahmed Khan* [(2010) 9 SCC 496].

7.3 The appellant was not given any opportunity of being heard before partially rejecting its claim. Reference was also made to the judgment dated 13.01.1981 in the matter of *Swadeshi Cotton Mills vs. UOI* and the renowned legal maxim '*Audi Alteram Partem*'. The appellant duly complied with all the procedures prescribed for filing DCS application under Para 3.08 to 3.10 of the FTP and the relevant provisions of the HBP, 2015-20.

7.4 The Respondent erred in reclassifying the appellant's services under ineligible CPC Codes 813 and 879. The services rendered by the appellant are essentially of an accounting and bookkeeping nature which is duly evident from SEZ set-up applications and Letter of Approvals {LOA} received by the appellant from the Respondent's office.

7.5 The late cut should not have been imposed as the original application for DCS was filed timely on 27.03.2019 in accordance with Para 3.15 (b)& 3.06 (c)(iv) of the HBP, 2015-20, and the re-filing on 17.12.2019 was a merely a procedural correction necessitated by the Department of Commerce's post-facto Policy Circular dated 01.07.2019. The said Circular elaborated upon the *provision of Para 3.06 (c) of the HBP, 2015-20 by clarifying the jurisdictional / concerned RA for filing SEIS applications, in cases, where the firm has both DTA & SEZ units with zero export turnover from one of these categories*. In view of the said Circular, this office vide a Rejection Letter dated 26.09.2019 rejected the appellant's application since its export turnover was nil from the DTA unit.

7.6 The appellant filed a Request Letter dated 27.09.2019 before the DGFT(Hqrs.) seeking re-activation of the application portal. Following which, the appellant successfully re-filed the DCS application with the concerned SEZ authority i.e., NSEZ on 17.12.2019. The DGFT(Hqrs.) responded to the appellant via an email dated 16.01.2020, with a copy marked to the DC, NSEZ, whereby the Respondent was advised to consider the original filing date for computing the late cut, which was disregarded.

7.7 The appellant placed reliance on the decision dated 15.11.2006 of the Hon'ble Apex Court in the matter of *Commr. of C. Ex., Bangalore vs. Mysore Electricals Industries Ltd.* [2006 (204) E.L.T. 517 (S.C.)], and asserted the well settled legal proposition that instructions, circulars, or notifications issued under delegated legislation cannot have a retrospective effect, particularly when detrimental to the assessee. Such circulars are clarificatory in nature and cannot impose new obligations or alter substantive rights.

RECORD OF PERSONAL HEARINGS

8. Adhering to the *principles of natural justice*, the Appellate Authority granted the appellant an opportunity of being heard *in-person* on 31.10.2025, wherein an authorised representative of the appellant namely, Shri Himanshu Goel (CA), marked his *appearance-in-*

person before the Appellate Authority and filed the Power of Attorney. It was noted that the appellant had filed this appeal against the Scrip/Approval Letter dated 23.06.2025, issued by the Deputy Development Commissioner, Noida, SEZ. However, pursuant to O&M Instruction No.08/14 dated 08.12.2014, any appeal against the orders passed by the Development Commissioners of the Special Economic Zones will be specifically dealt by the Policy-6 Section of the DGFT(Hqrs.). Since the impugned Letter was issued by the Office of the Development Commissioner, NSEZ Noida, U.P., this office lacks the requisite jurisdiction to entertain the present appeal, rendering it non-maintainable and liable for dismissal.

DISCUSSIONS-CUM-FINDINGS

9. Based on the facts presented and the appellant's written and/or oral submissions, the following findings are recorded: -

9.1 The Policy Circular did not alter the substantive legal requirement to file the SEIS application with the correct jurisdictional authority within the stipulated time. Moreover, it was the appellant's obligation to ensure its application was complete and filed with the correct authority within the deadline.

9.2 Though the appeal has been filed within the stipulated timeframe defined U/s.15 of the FT (D&R) Act, 1992, as amended, it is still not maintainable before this Appellate Authority, as jurisdiction over matters challenging the Orders passed by the Development Commissioner of a Special Economic Zone, including the impugned Scrip / Approval Letter dated 23.06.2025, is expressly vested with the Policy-6 Division of the DGFT (Hqrs.) by virtue of Office Memorandum {for short, 'O&M'} numbered 08/14 dated 08.12.2014. The said Office Memorandum dates disposal of such appeals exclusively by the DGFT (Hqrs.). The appellant is, therefore, advised to seek redressal from the Policy-6 Division of the DGFT (Hqrs.).

10. Keeping in view all the aforementioned facts & findings, and in the interest of upholding natural justice, I, in exercise of the powers conferred upon me U/s.15 of the FT (D&R) Act, 1992, as amended, and after a due consideration of all the contentions and/or submissions made by the appellant along with the documents placed on record, hereby pass the following Order: -

ORDER

10.1 The present appeal is not maintainable due to lack of jurisdiction, and hence, is dismissed *in-limine*.

10.2 This Order is issued without prejudice to any other action that may be initiated against the appellant under this Act or any other prevailing and/or applicable Act, rule, regulation or Order made thereunder.

VRUNDA DESAI

(VRUNDA MANOHAR DESAI)
Additional Director General of Foreign Trade

Copy to: -

1676c
11/11/25
1677c
11/11/2025
1. Office of the Development Commissioner, NSEZ, located at Noida Dadri Road, Phase II, Gautam Buddha Nagar, Uttar Pradesh – 201 305 for information & necessary action at their end.

2. M/s. Cvent India Private Limited, located at 19th Floor, Building No.14C, DLF Cyber City, DLF Phase 2, Gurgaon, Haryana – 122 002.

Vanita Relan

(VANITA RELAN)
Assistant Director General of Foreign Trade

ore