



**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**  
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File No.: - DLIECAAPPEAL00007406-09AM25 1793 Date of Order: -  
and 1798-1802AM26 26/2/2026

Name of the Appellant: -

M/s. Pinkcity Buildhome Private Limited,  
4<sup>th</sup> Floor, Days Hotel, Plot No.10, Airport Plaza,  
Tonk Road, Jaipur – 302 018, Rajasthan.

IEC No.: -

1309012580

Order Appealed Against: -

Orders-in-Original bearing number: -

- (i) 13/21/021/006/AM.13 dated 29.04.2024/ 22.07.2024
- (ii) 13/21/021/076/AM13 dated 22.07.2024
- (iii) 13/21/021/191/AM13 dated 29.04.2024/ 22.07.2024
- (iv) 13/21/021/245/AM13 dated 14.05.2024/ 22.07.2024
- (v) 13/21/021/343/AM11 dated 14.05.2024/ 22.07.2024
- (vi) 13/21/021/059/AM12 dated 17.05.2024
- (vii) 13/21/021/066/AM13 dated 14.05.2024
- (viii) 13/21/021/372/AM11 dated 17.05.2024
- (ix) 13/21/021/023/AM13 dated 14.05.2024

Passed by the Adjudicating Authority  
At the Regional Authority, Jaipur.

Order-in-Appeal passed by: -

Shri A.B. Menon,  
Appellate Authority & Zonal Additional DGFT (CLA),  
New Delhi.

**ORDER-IN-APPEAL**

*M/s. Pinkcity Buildhome Private Limited* {here-in-after referred to as, the 'Appellant'} had filed nine appeals under Section 15 of the Foreign Trade (Development & Regulation) Act, 1992, as amended, {hereinafter referred to as, the 'FT (D&R) Act, 1992'} before the Appellate Authority, against the aforementioned nine Orders-in-Original {herein after referred to as the 'Adjudication Orders' or 'impugned Orders'} issued by the Adjudicating Authority at the 'Regional Authority' {for short, 'RA'}, Jaipur.

**REMEDY AGAINST ORDER-IN-APPEAL**

02. 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**

03. The Appellant firm procured nine EPCG Authorizations {herein-after referred to as, the 'disputed Authorization'} from RA, Jaipur, for the import of capital goods as mentioned in the respective License, subject to the fulfillment of an obligation to export the prescribed items with eight times the total duty saved amount within the stipulated duration of eight years from the date of issuance of the Authorizations. The detail of all the said Authorizations is mentioned in the tabular form below: -

Sl. No.	Authorization Number	Authorization Date	Duty Saved Value (INR)	Specific EO Imposed (INR)	Average EO imposed
1.	1330003398	24.04.2012	17,44,246/-	1,39,53,968/-	NIL
2.	1330003458	09.06.2012	28,19,852/-	2,25,58,816/-	NIL
3.	1330003564	03.10.2012	2,46,518/-	19,72,144/-	NIL
4.	1330003604	12.11.2012	4,32,227/-	34,57,816/-	NIL
5.	1330002860	23.12.2010	13,83,655/-	1,10,69,240/-	NIL
6.	1330003030	07.06.2011	9,81,058/-	78,48,464/-	NIL
7.	1330003437	25.05.2012	8,68,002/-	69,44,016/-	NIL
8.	1330002886	21.01.2011	36,72,861/-	2,93,82,888/-	NIL
9.	1330003399	24.04.2012	3,65,021/-	29,20,168/-	NIL

04. Due to the Appellant's failure to furnish the requisite documents evidencing fulfillment of the Export Obligation {for short, 'E.O.}' against the respective Authorizations, thereby contravening the import conditions undertaken in the said Authorizations. Thus, the Adjudicating Authority at RA, Jaipur, by invoking the provisions of Section 13 of the FT (D&R) Act, 1992, as amended, issued the Orders-in-Original {hereinafter referred to as, the 'O-I-O' or 'Adjudication Orders' or 'impugned Orders'} against the respective nine Authorizations, The said impugned Orders were issued, *via* the physical / B.O. Portal, after following the due procedure as per the

FT (D&R) Act, 1992, as amended, the credentials thereof are mentioned in the respective Adjudication Orders.

05. Considering the Appellant's unresponsiveness towards the Notices / PHs and failure to submit the requisite documentary evidences towards E.O. fulfillment, the Adjudicating Authority at RA, Jaipur, by invoking the provisions of Section 13 of the FT (D&R) Act, 1992, as amended, issued nine Orders-in-Original {hereinafter referred to as, the 'O-I-O' or 'Adjudication Orders' or 'impugned Orders'} against the respective EPCG Authorizations.

### GROUND OF APPEAL

06. Aggrieved thereagainst, the appellant preferred nine online appeals dated 15.07.2024 and 14.08.2025 (manually filed on 18.09.2024) U/s. 15(1) of the FT (D&R) Act, 1992, as amended, challenging the above said Orders-in-Original, seeking to set aside the impugned Orders and waive the penalty amount imposed. The present appeal has been filed on the following grounds: -

06.1 RA, Jaipur erred in law and facts while adjudicating the case. The appellant did not even receive any SCN and had fulfilled the EO within the stipulated time. The impugned Orders are unreasoned and cryptic.

06.2 The EO of the subject EPCG Authorizations were completed by the Appellant. The Appellant could not submit the documents for redemption of the said Authorizations due to the departure of staff during the COVID-19 pandemic. Moreover, the appellant has already got redeemed their seven cases.

06.3 The appellant did not appreciate that the appellant is not liable to pay duty with interest as there is no shortfall in fulfillment of EO. However, due pandemic of the Covid-19 pandemic, the documents could not be submitted in a timely manner.

06.4. The impugned Orders, passed on the grounds of mere non-submission of requisite documents towards EO fulfillment, is unreasoned. Besides, the default in EO fulfillment and non-submission of documents are different things, in a way that the mere documents non-submission is a procedural lapse, whereas the EO non-fulfillment is an offence punishable under the penal provisions of the FT (D&R) Act, 1992, as amended. In the present matter, the Appellant has duly fulfilled the EO.

06.5 The Appellant has not done any act and / or omitted to do any act warranting imposition of penalty. There is no violation much less contumacious violation on the part

of Appellant warranting imposition of penalty. Thus, the penalty imposed U/s.11(2) r/w Section 13 of the FT (D&R) Act, 1992, as amended, is without any basis, reasons or material on record, thereby rendering the impugned Orders as *non-est* and without jurisdiction.

06.6 Since the Appellant was placed under the 'DEL' on 16.12.2021 without serving any SCN as per Rule 7 of the Foreign Trade (Regulation) Rules, 1993, the impugned Orders is not in accordance with the provisions of the Foreign Trade (Regulation) Rules 1993, as amended.

### **RECORD OF PERSONAL HEARINGS & APPELLATE PROCEEDINGS**

07. The Appellate Authority granted the appellant an opportunity for a PH on 26.11.2024, which was attended by the appellant's authorized representative namely, Shri Abhishek Sharma, who claimed to have filed replies against all the pending cases with RA, Jaipur. In a second PH scheduled for 19.12.2024, Shri Abhishek Sharma reiterated that the documents towards the EO fulfillment had been submitted to RA, Jaipur. This position was consistently maintained by the authorized representative in subsequent PHs dated 03.07.2025 and 24.02.2026.

08. Based on the submissions made by the appellant, a report was sought from RA, Jaipur. In response thereto, RA, Jaipur replied, *via* email dated 13.02.2026, stating that the appellant had fulfilled the Specific EO & maintained the Average EO against the respective Authorizations and has submitted other relevant documents towards EO fulfillment as per the relevant FTP & HBP.

### **DISCUSSION-CUM-FINDINGS**

08. Based on factual matrix of the case, along with the submissions and/or comments filed by both, the appellant and the RA, Jaipur, the following findings are hereby recorded: -

08.1 Pursuant to Section 15 of the FT (D&R) Act, 1992, as amended, an appeal must be filed within 45 days from the date of service of the impugned decision or order. In the present matter, the appeal has been filed within the prescribed timeline, thus is admitted for consideration on *merits*.

08.2 Based on the comments / report furnished by RA, Jaipur, it has been established that the appellant has duly discharged its E.O. against the aforementioned nine EPCG Authorizations within the stipulated timeframe. Hence, the legal basis for both the

imposition of the penalty U/s.11(2) of the FT (D&R) Act, 1992, as amended, and the appellant's placement on the DEL stands vitiated and ceases to exist.

09. 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**

09.1 All nine impugned Orders-in-Original, passed by the Adjudicating Authority at RA, Jaipur, are set aside in their entirety, thereby remanding the cases to RA, Jaipur, for *de-novo* consideration. Hence, the present appeals stand disposed-of.

09.2 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.

Sd/-

(A.B. MENON)

Additional Director General of Foreign Trade

**Copy to: -**

1. The O/o the Joint DGFT, Jaipur, for information & necessary action at their end.

  
(VANITA RELAN)

Assistant Director General of Foreign Trade

