

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

F.No. 18/17/2025-26/ECA-I/E- 44042 | 987 Date of Order: 31 . 12 .2025

Date of Dispatch: 31 . 12 .2025

Name of the Petitioner:

M/s. Gokul Flexibag Pvt. Ltd, No.18/3
Vellodai Road Krishnapuram Village,
Kodur Panchayat, Ponneri Tk, Thiruvallur
- 601204

IEC No.

0414047176

Order Reviewed against:

Order-in-Appeal No.
CHNECAAPPEAL00000006AM26 dated
13.05.2025 passed by Zonal Addl.
DGFT, RA Chennai.

Order-in-Review passed by:

Ajay Bhadoo, DGFT

Order-in-Review

M/s. Gokul Flexibag Pvt. Ltd (here-in-after referred to as 'the petitioner') filed a Review Petition under Section 16 of the Foreign Trade (Development & Regulation) Act, 1992, as amended (here-in-after referred to as 'the Act') against Order-in-Appeal (OIA) No. CHNECAAPPEAL00000006AM26 dated 13.05.2025 passed by Zonal Addl. DGFT, RA Chennai. The appeal was dismissed as being time-barred.

Brief of the Case

M/s. Gokul Flexibag Pvt. Ltd had obtained an Advance Authorisation No. 0410165781 dated 28.06.2019 for CIF Value Rs. 1,24,50,130/- (US\$ 177,100) to



export of "Flexible intermediate bulk containers" with an export obligation (EO) of Rs.1,45,77,500/- (US\$ 212,500) within 18 months from the date of issue of authorisation. The export obligation period (EOP) expired on 28.12.2020.

2. Whereas, as per the facts/record of the case, due diligence was not shown by the petitioner, failing to comply with the Condition sheet attached to the said Authorization and did not submit complete EO fulfilment documents as required. In view of the above, RA Chennai issued a Show Cause Notice (SCN) dated 23.08.2024 with an opportunity of Personal Hearing (PH) to explain the reasons and facts within 15 days as to why action should not be taken against the petitioner and as to why penalty should not be imposed under Section 11(2) of the Act.

3. However, the petitioner failed to reply to the SCN and did not submit the documents evidencing fulfilment of the conditions governing the Authorization. In view of the foregoing facts, absence of export documents and carefully going through the file on record, Assistant DGFT, RA Chennai vide Order-in-Original (OIO) dated 27.11.2024 imposed a fiscal penalty of Rs. 10,000/- (Rupees Ten Thousand Only) in addition to the customs duty (duty saved value utilized) and interest thereon under Section 11(2) of the Act and directed that no further Authorization shall be granted to the petitioner.

4. Aggrieved by the OIO dated 27.11.2024, the petitioner filed an appeal on 20.04.2025 under Section 15 of the Act. In the appeal, the petitioner stated that they have fulfilled the export obligation imposed within the prescribed period, but could not submit documents on time due to non-availability of staff and the delay caused by Covid-19. The petitioner further submitted that they have paid the penalty amount.

5. Addl. DGFT, RA Chennai, in the exercise of powers vested under Section 15 of the Act, issued an OIA dated 13.05.2025 dismissing the appeal, being time-barred since the appeal was filed beyond the permissible time for filing the appeal in terms of Section 15(1)(b) of the Act.

6. Aggrieved by the OIA passed by the Addl. DGFT, RA Chennai, the petitioner has filed this Review Petition under Section 16 of the Act. In the Review Petition,



the petitioner submits that the export obligation was fully fulfilled within the prescribed EOP, but the supporting documents could not be submitted in time due to post Covid-19 disruptions. The petitioner states that all the EO documents were furnished to the RA subsequent to the issuance of the Order-in-Original. Accordingly, the petitioner prays that the case be processed for redemption and that the OIO and OIA be set aside.

7. As per section 16 of the Act, the Reviewing Authority granted an opportunity of PH to the petitioner on 14.10.2025. The Reviewing Authority raised concerns regarding the delay in submitting the EO documents, noting that the exports had been completed prior to the onset of the COVID-19 pandemic. Mr B. Balachandhiran, Manager, appeared on behalf of the petitioner. The petitioner submitted that although the export obligation had been fulfilled within the prescribed period, post-COVID-19 disruptions made it difficult to obtain the requisite documents from the bank, resulting in the delayed submission. However, all the EO documents, such as ANF-4F, e-BRCs, Shipping Bills, Statement of Import and Export, etc., have been furnished to the RA.

8. Shri Palani Phani Kiran, Deputy DGFT, RA Chennai, attended the PH. In response to the petitioner's submissions, RA Chennai stated that upon verification of the EO documents furnished, it has been confirmed that the petitioner has fulfilled the Export Obligation. Accordingly, RA Chennai submitted that redemption may be granted in the present case.

9. I have gone through the facts and records of the case carefully. A report furnished by RA Chennai confirms that the EO is fulfilled, both in quantity and value. Thus, the petitioner appears to have fulfilled the EO as per the documents on record and the confirmation submitted by RA Chennai. Since the Appellate Authority dismissed the appeal for being time-barred, the case could not be decided on the merits. Considering the above facts and circumstances and considering principles of natural justice, I am of the view that the petitioner should be given one last chance to present their case before RA Chennai.



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

ORDER

F. No. 18/17/2025-26/ECA-I/E- 44042

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Dated: 31.12.2025

The Review Petition filed by the petitioner is admitted. Order-in-Original No. CHNECAAPPLY00001351AM25 dated 27.11.2024 passed by Assistant DGFT, RA Chennai and Order-in-Appeal No. CHNECAAPPEAL00000006AM26 dated 13.05.2025 passed by Addl. DGFT, RA, Chennai, are set aside. The case is remanded back to RA, Chennai, for processing the Advance Authorisation for EODC/redemption as per the applicable provisions of FTP, HBP and FT (D&R) Act, 1992.



(Ajay Bhadoo)

Director General of Foreign Trade

Copy to:

1. M/s. Gokul Flexibag Pvt. Ltd, No.18/3 Vellodai Road Krishnapuram Village, Kodur Panchayat, Ponneri Tk, Thiruvallur - 601204
2. Addl. Director General of Foreign Trade, Chennai
3. Central Economic Intelligence Bureau, 1st, 6th& 8th Floor, 'B' Wing, Janpath Bhawan, Janpath, New Delhi – 110001.
4. DGFT Website



(N. Poorna Pushkala)

Dy. Director General of Foreign Trade

