

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

F.No. 18/38/2025-26/ECA-I/E- 41795/790 Date of Order : 30 . 06 .2025  
Date of Dispatch: 01 . 07 .2025

Name of the Petitioner: M/s. Shilpa Steel & Power Limited, Plot No. 1 to 4,  
Wanjra Layout, Kamptee Road, Nagpur (M.S)-  
440026

IEC No. IEC- 0300068182

Order Reviewed against: Three Orders-in-Original passed by Addl.  
DGFT, RA Nagpur.

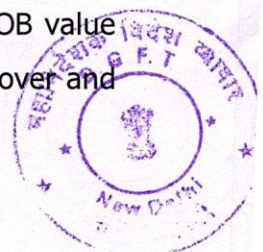
Order-in-Review passed by: Ajay Bhadoo, DGFT

**Order-in-Review**

M/s. Shilpa Steel & Power Limited (here-in-after referred to as 'the petitioner') having IEC-0300068182 filed a Review Petition dated 05.09.2024 and 11.02.2025 under Section 16 of the Foreign Trade (Development & Regulation) Act, 1992, as amended (here-in-after referred to as 'the Act') against Order-in-Original No. NGPECAAPPLY00000067AM23 dated 25.06.2022, Order-in-Original No. NGPECAAPPLY00000068AM23 dated 25.06.2022 and Order-in-Original No. NGPECAAPPLY00000069AM23 dated 25.06.2022 passed by Addl. DGFT, RA Nagpur.

**Brief of the Case**

M/s. Shilpa Steel & Power Limited (IEC No. 0300068182) had obtained 3 EPCG Authorizations under 0% concessional duty EPCG Scheme for import of capital goods listed with the said authorization, with an obligation to export "Transmission Line Towers & part thereof, fabricated structures of Towers & part thereof, nuts and bolts, spring washers, washers, hot rolled products of steel" to the tune of total FOB value which is 6 times of the Duty Saved Value equivalent to free foreign currency over and





above the annual average of the past export performance to be maintained within a period of 6 years from the date of its issue, subject to the condition that 50% export obligation should be met in the first block within four years from the date of issue of authorization and balance 50% export obligation in the next two years. The details of 3 EPCG Authorizations are as under:

S. No	Authorization No.	EOP	Duty Saved Value	FOB Value	Date of Redemption Application	Date of EODC/Redemption granted
1.	5030000677 dated 10.03.2016	10.03.202 2	Rs. 53,78,300	Euro 418,816.35	10.10.2022	13.03.2023
2.	5030000678 dated 10.03.2016	10.03.202 2	Rs. 2,05,38,026	Euro 1,599,327.1 3	10.10.2022	13.03.2023
3.	5030000679 dated 10.03.2016	10.03.202 2	Rs. 48,42,194	US\$ 421,365.72	10.10.2022	13.03.2023

2. Whereas, as per the facts/record of the case, due diligence was not shown by the petitioner, failing to submit complete EO fulfilment documents as required within the stipulated time period. Given this, RA Nagpur issued a Demand cum Show Cause Notice (SCN) dated 13.07.2017/ 07.04.2022 with an opportunity of Personal Hearing (PH) to explain the reasons and facts as to why action should not be and as to why penalty should not be imposed under Section 11(2) the Act.

3. However, the petitioner had failed to appear for the PH and did not submit the documents. In view of the foregoing facts, the absence of export documents and carefully deciding the case on merits, Addl. DGFT, RA Nagpur vide three Orders-in-Original dated 25.06.2022 imposed a fiscal penalty of Rs.1,07,56,600/- (Rupees One Crore Seven Lakhs Fifty Six Thousand Six Hundred Only), Rs.4,10,76,052/- (Four Crore Ten Lakhs, Seventy Six Thousand and Fifty Two Only) and Rs. 96,84,388 (Ninety Six Lakhs Eighty Four Thousand Three Hundred and Eighty Eight 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 license shall be granted to the petitioner and its proprietors, placing the IEC under the Denied Entity List (DEL).

4. Aggrieved by the three Orders-in-Original dated 25.06.2022 passed by the Addl. DGFT, RA Nagpur, the petitioner has filed this Review Petition dated 05.09.2024 and 11.02.2025 under Section 16 of the Act. In the Review Petition for the three EPCG Authorizations, the petitioner has stated that they have completed the EO for the respective EPCG Authorizations, however, the three Orders-in-Original were passed. After the three Orders-in-Original dated 25.06.2022 were passed, they had applied for the redemption of all three EPCG Authorizations to RA Nagpur. The RA had duly granted the Redemption Certificate/EODC. However, the DEL status of the petitioner still remains. The petitioner has prayed to set aside the three Orders-in-Original and be heard in person by granting an opportunity for PH.

5. As per section 16 of the Act, the Reviewing Authority granted an opportunity of PH to the petitioner on 10.06.2025. Mr. Sudhir Thengdi, G.M. Finance and Mr. Surendra Gupta, Import Advisor, appeared on behalf of the petitioner in the PH. Submissions made by the petitioner were based on the fact that they have completed the EO and obtained redemption certificates for the three EPCG Authorizations from RA Nagpur. Despite this, the IEC is placed under DEL. The petitioner requested for waiver of the penalty and removal of the IEC from DEL.

6. The primary issue/question before the Reviewing Authority was to examine how the EODCs were granted without setting aside the adjudication orders and whether the contentions raised by the petitioner had been duly verified by the RA. Shri Praveen Kumar, Joint DGFT, RA Nagpur, attended the PH. In response to the contention made by the petitioner, RA Nagpur submitted that the three Orders-in-Original were passed because of the failure of the petitioner to submit the documents evidencing EO fulfillment. After 4 months of the issuance of the Orders, the petitioner applied for redemption, and thus, EODC was granted.

7. I have carefully examined the facts and records of the case. It is observed that the RA has granted EODC/Redemption without taking into account the existence of three Orders-in-Original already passed in the matter. As per the procedure laid down under the Foreign Trade (Development & Regulation) Act, 1992, the appropriate legal





recourse would have been to file an appeal against the said Orders-in-Original and seek their setting aside, prior to considering the request for redemption. However, since the RA has already granted EODC/Redemption and has, during the personal hearing, confirmed the genuineness of the same, it may not serve any practical purpose to now reject the redemption solely on procedural grounds and require the petitioner to file an appeal at this stage. In line with the principles of ease of doing business and considering that the RA has verified and confirmed the genuineness of the redemption, it would be appropriate to accept the redemption already granted.

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

**ORDER**

F. No. 18/38/2025-26/ECA-I/E- 41795

1790

Dated: 30.06.2025

The Review Petition filed by the petitioner is admitted. Order-in-Original No. NGPECAAPPLY00000067AM23 dated 25.06.2022, Order-in-Original No. NGPECAAPPLY00000068AM23 dated 25.06.2022 and Order-in-Original No. NGPECAAPPLY00000069AM23 dated 25.06.2022 passed by Addl. DGFT, RA Nagpur are set aside, and the EODCs/Redemptions granted for three EPCG Authorisations are upheld.




(Ajay Bhadoo)

Director General of Foreign Trade

Copy to:

1. M/s. Shilpa Steel & Power Limited, Plot No. 1 to 4, Wanjra Layout, Kamptee Road, Nagpur - 440026
2. Addl. Director General of Foreign Trade, Nagpur
3. Central Economic Intelligence Bureau, 1<sup>st</sup>, 6<sup>th</sup> & 8<sup>th</sup> Floor, 'B' Wing, Janpath Bhawan, Janpath, New Delhi - 110001.
4. DGFT Website



  
(N. Poorna Pushkala)

Dy. Director General of Foreign Trade