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

i. F.No. 18/10/2025-26/ECA-I/E-43120
ii. F.No. 18/12/2025-26/ECA-I/E-43205
iii. F.No. 18/24/2025-26/ECA-I/E-46433
iv. F.No. 18/25/2024-25/ECA-I/E-41137 | 1195

Date of Order: 21 . 07.2026

Date of Dispatch: 21 . 07.2026

Name of the Petitioner:	M/s Futura Polyesters Ltd., Paragon Condominium, 3rd Floor, Pandurang Budhkar Marg, Mumbai-400013
IEC No.	0388022515
Order Reviewed against:	14 Orders-in-Original and 5 Orders-in-Appeal passed by Deputy DGFT, Joint DGFT and Addl. DGFT, RA Chennai in respect of 19 authorizations.
Order passed by:	Lav Agarwal, DGFT

COMMON ORDER

M/s. Futura Polyesters Ltd., (here-in-after referred to as 'the petitioner') filed 18 Review Petitions under section 16 and 1 Appeal under section 15 of the Foreign Trade (Development & Regulation) Act, 1992, as amended (here-in-after referred to as 'the Act') against Orders-in-Original/Orders-in-Appeal passed by Deputy DGFT, Joint DGFT and Addl. DGFT, RA Chennai respectively in respect of 19 authorizations.

2. Since all 19 authorizations pertain to the same petitioner and arise out of a common set of facts and common legal issues, they are being disposed of together by way of this common order to avoid multiplicity of proceedings.

3. It is noted that of the 19 authorizations forming subject matter of this common order, the petitioner has filed 1 Appeal under Section 15 of the Act in respect of Advance Authorization No. 0410125022, and 18 Review Petitions under Section 16 of

the Act in respect of 18 authorizations. The Appeal and the Review Petitions are accordingly dealt with separately hereinafter.

The list of the authorizations are here as under :

	1	2	3	4
S.No	**Auth. no. and date**	**Order-in-Original (OIO)**	**Order-in-Appeal (OIA)**	**Status**
1.	0410125022 dated 16.06.2011	OIO dated 12.03.2024 passed by **Addl. DGFT**, RA Chennai	-	**Appeal** is filed against the OIO
2.	0410117919 dated 11.10.2010	OIO dated 01.11.2023 passed by Deputy DGFT, RA Chennai	OIA dated 12.02.2024 passed by Addl. DGFT, RA Chennai	Review Petition is filed against the OIA
3.	0410125033 dated 17.06.2011	OIO dated 13.01.2020 passed by Deputy DGFT,RA Chennai	Appeal not filed. Hence no OIA.	Review Petition is filed against the OIO
4.	0410124215 dated 20.05.2011	OIO dated 13.01.2020 passed by Deputy DGFT,RA Chennai	Appeal not filed. Hence no OIA.	Review Petition is filed against the OIO
5.	0410119256 dated 29.11.2010	OIO dated 13.01.2020 passed by Deputy DGFT,RA Chennai	Appeal not filed. Hence no OIA.	Review Petition is filed against the OIO
6.	0410118006 dated 13.10.2010	OIO dated 13.01.2020 passed by Deputy DGFT,RA Chennai	Appeal not filed. Hence no OIA.	Review Petition is filed against the OIO
7.	0410118940 dated 18.11.2010	OIO dated 13.01.2020 passed by Deputy DGFT,RA Chennai	Appeal not filed. Hence no OIA.	Review Petition is filed against the OIO
8.	0410125661 dated	OIO dated 13.01.2020 passed	Appeal not filed. Hence no	Review Petition is filed against

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	05.07.2011	by Deputy DGFT,RA Chennai	OIA.	the OIO
9.	0410118945 dated 18.11.2010	OIO dated 13.01.2020 passed by Deputy DGFT,RA Chennai	Appeal not filed. Hence no OIA.	Review Petition is filed against the OIO
10.	0410101534 dated 09.01.2009	OIO dated 13.01.2020 passed by Deputy DGFT,RA Chennai	Appeal not filed. Hence no OIA.	Review Petition is filed against the OIO
11.	0410119163 dated 24.11.2010	OIO dated 13.01.2020 passed by Deputy DGFT,RA Chennai	Appeal not filed. Hence no OIA.	Review Petition is filed against the OIO
12.	0410118495 dated 02.11.2010	OIO dated 13.01.2020 passed by Deputy DGFT,RA Chennai	Appeal not filed. Hence no OIA.	Review Petition is filed against the OIO
13.	0410124425 dated 26.05.2011	OIO dated 13.01.2020 passed by Deputy DGFT,RA Chennai	Appeal not filed. Hence no OIA.	Review Petition is filed against the OIO
14.	0410101518 dated 09.01.2009	OIO dated 01.11.2023 passed by Deputy DGFT,RA Chennai	OIA dated 12.02.2024 passed by Addl. DGFT, RA Chennai	Review Petition is filed against the OIA
15.	0410101524 dated 09.01.2009	OIO dated 01.11.2023 passed by Deputy DGFT,RA Chennai	OIA dated 12.02.2024 passed by Addl. DGFT, RA Chennai	Review Petition is filed against the OIA
16.	0410136353 dated 14.05.2012	OIO dated 13.01.2020 passed by Deputy DGFT,RA Chennai	Appeal not filed. Hence no OIA.	Review Petition is filed against the OIO
17.	0410119255 dated	OIO dated 13.01.2020 passed	Appeal not filed. Hence no	Review Petition is filed against

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	29.11.2010	by Deputy DGFT,RA Chennai	OIA.	the OIO
18.	0410125321 dated 27.06.2011	OIO dated 15.12.2023 passed by Joint DGFT,RA Chennai	OIA dated 06.06.2024 passed by Addl. DGFT, RA Chennai	Review Petition is filed against the OIA
19.	0410073120 dated 08.08.2005	OIO dated 01.11.2023 passed by Deputy DGFT,RA Chennai	OIA dated 12.02.2024 passed by Addl. DGFT, RA Chennai	Review Petition is filed against the OIA

Brief of the Case

M/s Futura Polyesters Ltd. is a public limited Company, headquartered at Mumbai. They are manufacturers of Polyester items such as polyester chips. They had been granted 19 Advance Authorizations for import of item(s) mentioned in the respective Authorizations for an obligation to export within the stipulated period mentioned in the Authorization.

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 and did not submit documents evidencing fulfilment of export obligation as per the Foreign Trade Policy in force.

In view of the above, RA Chennai issued Cautionary Letters and Show Cause Notices (SCN) with an opportunity of Personal Hearing (PH) or to submit their reply explaining the reasons and facts within 30 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) the Act. The Cautionary Letters and SCNs specifically called upon the petitioner to submit documentary evidence of discharge of export obligation.

3. However, the petitioner failed to furnish the export fulfilment documents and did not appear for the PH. In view of the foregoing facts, absence of export documents and carefully going through the file on record, Deputy DGFT and Joint DGFT, RA Chennai vide Orders-in-Original (OIOs) imposed fiscal penalty 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. With respect to Authorization no. 0410125022, an Order-in-Original dated 12.03.2024 was issued by Addl. DGFT, RA Chennai.

3.1. Aggrieved by the Orders-in-Original (OIOs), the petitioner filed appeals under Section 15 of the Act before the Appellate Authority at RA Chennai in respect of 5 out of 19 Advance Authorizations. Vide Orders-in-Appeal (OIAs) dated 12.02.2024 and 06.06.2024, the Addl. DGFT, RA Chennai dismissed the appeals relating to all five Authorizations on the grounds that they were barred by limitation and that the petitioner had failed to submit the requisite Export Obligation (EO) documents.

The petitioner did not file appeals against the Adjudication Orders for the remaining 14 Advance Authorization.

4. Aggrieved by the OIOs and OIAs, the petitioner has filed 18 Review Petitions under section 16 and 1 Appeal under section 15 of the Act before the Reviewing/Appellate Authority on the following grounds:

- The petitioner submits that they were doing extremely well both in domestic and overseas market since its inception. However, due to stiff competition in the industry over a period of time, the company's operations slowed and eventually closed, leaving only the Director of the company and 1 staff in Chennai, managing the pending legal obligations of the company. The petitioner further submit that they have fulfilled the export obligation.
- They had not received the Order-in-Original dated 13.01.2020. If they had received the order, they would have immediately filed the appeals. Additionally, due to the ongoing pandemic of COVID-19, there was no activity anywhere. Their business operations were closed and it was difficult for the Director and company staff to monitor all the correspondences. Since the person handling the DGFT correspondences/matters had passed away due to cancer, they had requested RA Chennai to obtain documents from their end and sought further time to trace the documents.
- The petitioner further submitted that, since closure of operations, efforts have been made to retrieve the relevant records from their end too. Therefore, the petitioner prays to quash the OIOs and OIAs and grant an opportunity of PH. The

petitioner further prays to waive the penalty and direct RA Chennai to regularize the case.

5. As per Section 16 and Section 15 of the Act, the Reviewing Authority/ Appellate Authority granted the first opportunity of PH to the petitioner on 12.08.2025 in case of 10 out of 19 authorizations. During the PH, the petitioner submitted that although the export obligation had been completed, the requisite documents evidencing fulfilment were not in their possession as on that date. RA Chennai confirmed that no documents had been submitted by the petitioner till then. Given the petitioner's stated closure of operations and consequent difficulty in retrieving records, the Review Petitions were filed seeking an opportunity of PH and to have the matter reconsidered on merits.

5.1. In view of the above, the then Reviewing Authority/Appellate Authority directed the petitioner to obtain the documents within 30 days and submit to RA Chennai. Thereafter a report may be furnished by the RA to this office. As per the directions in the PH, the petitioner has now furnished the available Export Obligation documents to RA Chennai for verification.

6. A second opportunity of PH was granted to the petitioner on 03.06.2026, wherein, for the first time, all 19 Advance Authorizations forming same subject matter of the 18 Review Petitions and the 1 Appeal were clubbed together and heard in a single common proceeding to avoid multiplicity of proceedings and findings.

6.1. During the PH, the petitioner reiterated the submissions made in the Review Petition/Appeal. They submitted that due to stiff competition in the industry over a period of time, the company's operations slowed and eventually closed, leaving only the Director of the company and 1 staff in Chennai, managing the pending legal obligations of the company. Hence they were unable to submit the export obligation documents within the prescribed time. Now, they have furnished the Export Obligation (EO) documents to RA Chennai for examination in respect of all 19 authorizations.

7. The matter was accordingly heard, and the Reviewing Authority/Appellate Authority directed RA Chennai to furnish a status report verifying fulfilment of export obligation of all 19 Advance Authorizations. The present status, as reported by RA Chennai, is as under.

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- It is observed that the petitioner has primarily fulfilled the export obligation in respect of 12 Advance Authorizations i.e. Authorization no. 0410117919, 0410125022, 0410125033, 0410124215, 0410119256, 0410118006, 0410118940, 0410125661, 0410101534, 0410119163, 0410118495 and 0410124425.
- In Advance Authorization no. 0410118945, although export obligation is reported to be fulfilled, a procedural deficiency remains regarding the submission of documents as per ANF 4F being a post-export compliance matter.
- In respect of Advance Authorization no. 0410073120, the export documents furnished are incomplete and require completion for verification.
- Further, in respect of Advance Authorization no. 0410125321, the export obligation has been fulfilled partially and not fully in terms of the prescribed quantity.
- Similarly, in respect of Advance Authorization no. 0410101518, although the export obligation is fulfilled in terms of quantity, but it is not fulfilled in terms of value.
- In respect of three Advance Authorizations no. 0410101524, 0410136353 and 0410119255, it has been reported that the authorizations remained unutilized and no imports were effected thereunder. The petitioner has submitted the Non-utilization Certificates from the Customs Authority and requested to surrender these three authorizations. Since no duty exemption benefit was availed by the petitioner, the question of export obligation default does not arise.

8. I, therefore, in the exercise of powers vested in me under Section 15 with respect to the appeal filed in Advance Authorization no. 0410125022 and under Section 16 of the Act with respect to the remaining 18 Authorizations, pass the following order:

ORDER

The order is being passed remanding for de novo consideration by RA Chennai. RA Chennai may examine the records and the EO documents now furnished by the petitioner, and process the applications for redemption/closure in accordance with the applicable provisions of the FTP and HBP, authorization-wise, as specified hereunder:

A. Appeal under Section 15 — Advance Authorization No. 0410125022

9. The Appeal filed under section 15 with respect to one Advance Authorization no. 0410125022 is admitted. As per the report of RA Chennai, the petitioner has fulfilled the export obligation. Therefore, the case is remanded to RA Chennai for de novo consideration and the application for redemption, as per the applicable provisions of the FTP and HBP.

B. Review Petitions under Section 16 — Remaining 18 Authorizations

10. The Review Petitions under section 16 with respect to the remaining 18 Authorizations are admitted.

10.1 In case of 11 Advance Authorizations no. 0410117919, 0410125033, 0410124215, 0410119256, 0410118006, 0410118940, 0410125661, 0410119163, 0410118495, 0410101534 and 0410124425 wherein export obligation has been fulfilled and verified by RA Chennai, RA Chennai is directed to consider the application for redemption as per the applicable provisions of the FTP and HBP.

10.2. In respect of two Authorizations no. 0410118945 and 0410073120, the petitioner shall furnish the required duly certified documents as per ANF 4F, to RA Chennai. RA Chennai is directed to consider the application de novo for redemption thereafter as per the applicable provisions of the FTP and HBP.

10.3. In respect of Authorization no. 0410125321 where export obligation has been fulfilled partially and not fully in terms of the prescribed quantity, RA Chennai may examine the shortfall and the respective payment of customs duty by the petitioner.

10.4. In respect of Authorization no. 0410101518 where although the export obligation is fulfilled in terms of quantity, but it is not fulfilled in terms of value, RA Chennai may examine as per para 4.28 of the prevalent HBP 2010-11. Thereafter, consider the applications de novo for redemption/closure in accordance with the applicable provisions of the FTP and HBP.

10.5. In respect of three Authorizations no. 0410101524, 0410136353 and 0410119255, reported as unutilized based on the Non-utilization Certificate received from the Customs Authorities; the RA should verify that no Invalidation Letter was issued for domestic procurement in these Authorizations as per the applicable provisions of the FTP and HBP.

(Lav Agarwal)
Director General of Foreign Trade

Copy to:

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2. Addl. Director General of Foreign Trade, Chennai
3. Central Economic Intelligence Bureau, 1st, 6th & 8th Floor, 'B' Wing, Janpat Bhawan, Janpath, New Delhi – 110001.
4. DGFT Website

N. Poorna Push Kala.
(N. Poorna Push Kala)
Dy. Director General of Foreign Trade