Lotus Recyclers (hereinafter referred to as “Appellant”), a SEZ unit filed an appeal dated 26.06.2019 (received on 01.07.2019) under section 15 of the Foreign Trade (Development & Regulation) Act, 1992 (hereinafter referred to as “the Act”) before the Appellate Authority against the Order-in-Original No. KASEZ/52/2019-20 dated 23.05.2019 (issued from F.No. KASEZ/IA/1793/2000/2275) passed by the Development Commissioner (hereinafter referred to as “DC”), Kandla Special Economic Zone, Gandhidham-Kutch imposing a penalty of Rs. 60,000/- (Rupees Sixty Thousand Only).

2.1. Vide Notification No. 101 (RE-2013)/2009-2014 dated the 5th December 2014, the Central Government has authorized the Director General of Foreign Trade aided by one Addl. DGFT in the Directorate General of Foreign Trade to function as Appellate Authority against the orders passed by the Development Commissioner, Special Economic Zones as Adjudicating Authorities. Hence, the present Appeal is before me.

2.2. Any person/party deeming himself/itself aggrieved by this order, may file a review petition under the provisions of the Section 16 of the FT(D&R) Act, 1992 before the Appellate Committee, Department of Commerce, New Delhi.
3.0. Notices were issued to the Appellant for appearing in the Personal Hearing (PH) before the Appellate Authority on 21.08.2020 and 20.11.2020 but none appeared. Notice was again issued to the Appellant on 08.01.2021 for appearing in PH to be held on 26.03.2021.

4.0. Meanwhile, Appellant informed vide letter dated 18.03.2021 that they have paid the penalty of Rs. 60,000/- (under protest) vide Challan dated 21.01.2021. It was requested to treat the written submission in Appeal for taking a decision during the hearing on 26.03.2021. It was also requested to waive off any oral arguments and pass the final order on the basis of documents, available submissions on records.

5.0 It is noted that since the penalty of Rs. 60,000/- imposed by the impugned order dated 23.05.2019 passed by the DC, KASEZ has already been deposited by the Appellant, no issue survives in the appeal for adjudication.

6.0 In view of the above, in exercise of the powers vested in me under Section 15 of the Foreign Trade (Development & Regulation) Act, 1992 (as amended in 2010) read with Notification No. 101 (RE-2013)/2009-2014 dated the 5th December 2014, I pass the following order:

**Order**

F.No. 01/92/171/37/AM20/PC-VI

Dated: 06.2021

The Appeal is dismissed, as being withdrawn by the Appellant.

(Amit Yadav)

Director General of Foreign Trade

Copy to:

1. M/s. Lotus Recyclers, Shed No. 167-168, Sector-I, Kandla SEZ, Gandhidham-370230
2. Development Commissioner, Kandla SEZ.
3. DGFT’s web site.

(Randeep Thakur)

Joint Director General of Foreign Trade