

Government of India
Ministry of Commerce & Industry
Directorate General of Foreign Trade
Udyog Bhawan, New Delhi -110011

F.No. 01/92/171/13/AM-20/PCVI/13-14, TR.No. 13 Date of Order: 15 .07.2021
Date of Dispatch: 15 .07.2021

Name of the Appellant: **New Plastomers India Ltd.,
Shed No. A-313, 320 and 321,
Marshalling Yard,
KASEZ, Gandhidham.**

IEC No. : **0388192101**

Order appealed against: **Order-in-Original No. KASEZ/29-30/2019-20
dated 02.05.2019 passed by the Development
Commissioner, Kandla Special Economic Zone**

Order-in-Appeal passed by: **Amit Yadav, DGFT**

Order-in-Appeal

New Plastomers India Ltd. (hereinafter referred to as "the Appellant") filed an appeal dated 27.05.2019 (received on 04.06.2019) under the section 15 of the Foreign Trade (Development & Regulation) Act, 1992 (hereinafter referred to as "the Act") against the Order-in-Original dated 02.05.2019 (issued from F.No. KASEZ/IA/1628/96/Vol.II/1426) passed by the Development Commissioner (hereinafter referred to as "DC"), Kandla Special Economic Zone (KASEZ) imposing a penalty of Rs. 39.37 lakhs (Rupees Thirty Nine Lakhs Thirty Seven 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 reviewpetition under the provisions of Section 16 of the FT(D&R) Act, 1992 before the Appellate Committee, Department of Commerce, New Delhi.



3.0. **Brief facts of the case:**

- 3.1. The Appellant was issued a Letter of Approval (LOA) by the DC, KASEZ vide F.No. KFTZ/IA/1620/95/1431 dated 20.05.1996 to set up a unit in KASEZ for manufacturing of following items subject to the conditions imposed therein :-

S. No.	Items allowed for manufacturing	Annual Capacity as given in LOA
1	All types of plastic bags, garbage: collection bags, carry bags, shopping: bags, etc. household and allied items.	3600 MTs
2	Reprocessed plastic in the form of granules/ powder/ ground/ shredded and agglomerates made from raw material produced from (1) above.	--
3	Lay flat tubing made from raw material produced from (1) above.	--

- 3.2. The Ministry of Commerce and Industries, Department of Commerce (DoC) vide circular No. C.6/10/2009-SEZ dated 17.09.2013 issued policy guidelines for regulating and monitoring the functioning of units in SEZs engaged in the recycling of plastic scrap/waste. Condition No. (x) of these guidelines read as below :-

“To ensure that plastic reprocessing units in SEZ fulfill their export obligations, in addition to meeting their NFE obligation, all such units would be required to ensure that certain minimum percentage of the unit's annual turnover is physically exported out of the country. The minimum physical export levels to be achieved by such units on a graduated upward scale, as a percentage of the unit's total turnover is prescribed as under: .

<i>Period</i>	<i>Minimum Physical Export Obligation</i>
<i>At the end of 2nd year</i>	<i>Not less than 40% of the total annual turnover</i>
<i>At the end of 4th year</i>	<i>Not less than 80% of the total annual turnover</i>
<i>At the end of 5th year</i>	<i>100% of the total annual turnover</i>

The units will be required to continue to physically export 100%of their annual turnover, thereafter. ”

- 3.3. As per para (ix) of DoC's guidelines dated 17.09.2013, the said progressive export obligation for plastic recycling units in SEZ was over and above the requirement of achieving the mandatory positive NFE requirement under Rule 53 of the SEZ Rules.

- 3.4. Board of Approval (BoA) in its 60th meeting dated 08.11.2013 granted approval for renewal of validity of LOA for plastic recycling.
- 3.5. The LOA of the Appellant was extended by the DC for a further period of five years i.e. from 01.12.2013 to 30.11.2018 vide letter dated 12.12.2013 for their authorized operations. The conditions mentioned at para 3.2 above were inserted at S.No. 17 of the renewed LOA.
- 3.6. Appellant accepted the terms and conditions of the renewal letter dated 12.12.2013. As per the conditions at S.No. 21 and 24 of the renewed LOA, the validity of LOA was to be governed by the provisions of policy dated 17.09.2013.
- 3.7. According to Rule 54(2) of the SEZ Rules, 2006, if a unit did not achieve positive Net Foreign Exchange Earning (NFE) or failed to abide by any terms and conditions of the LOA or Bond-Cum-Legal Undertaking, the said Unit was liable for penal action.
- 3.8. The LOA was further extended for one year i.e. from 01.12.2018 to 30.11.2019 as approved by BoA in its 86th meeting dated 22.11.2018.
- 3.9. The said Policy Guidelines dated 17.9.2013 were challenged in the Hon'ble High Court of Gujarat at Ahmedabad because those were contrary to the provisions of the SEZ Act and Rules made thereunder and also on the ground of not having followed the procedure prescribed under the SEZ Act and Rules for imposing or issuing guidelines as per Section 5 of the SEZ Act as referred in the Policy. Vide Common *CAV* Judgment dated 24.01.2017, the Hon'ble High Court of Gujarat set aside the said guidelines stating that the said guidelines dated 17.09.2013 issued by the DoC were ultra vires of the provisions of the SEZ Act.
- 3.10. The Single Bench decision of the Hon'ble High Court of Gujarat was challenged by the Government of India in the Gujarat High Court vide Appeal No. 1548 to 1564 of 2017. It was submitted that:-
- (i) Issuance of Policy Guidelines is within the powers under the SEZ Act and SEZ Rules. The provisions of Rule 18(4) of the SEZ Rules, empower the authority i.e. the Board of Approval to insert conditions in the Letter of Approval. It was also contended that the Board is bound to follow directions of the Government on the question of policy. This mandate is within the domain of the SEZ Act.
 - (ii) The Approval Committee or the Board of Approval has the powers to modify/ reject and impose any other terms and conditions about

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limiting the Domestic Tariff Area Sale and the policy of 17.09.2013 is therefore valid. It was further stated that Rule 15(4) of the Rules empowers the Board to incorporate such conditions in the Letter of Approval as it may deem fit.

- (iii) The Policy Guidelines align with the objectives of Section 5 of the SEZ Act and Rule 53 of the SEZ Rules.

3.11. The Division Bench vide its judgment dated 20.03.2019 reversed the decision rendered by the Single Judge Bench dated 24.01.2017 and set aside the directions given therein by upholding the constitutional validity of the DoC's Policy Guidelines dated 17.09.2013. While delivering the judgment, the Hon'ble Court, inter-alia, observed as under:-

- (i) The guidelines notifying Special Economic Zone have to be read conjointly and not in isolation of each other. The guidelines suggest the promotion of the export of goods and services. Hence, there is no impediment for the Union to suggest measures for Units to undertake activity that promotes exports, in line with the intentions of the SEZ Act.
- (ii) The Central Government is empowered by Section 55 of the SEZ Act to notify Rules for carrying out the provisions of the Act. Also, clauses (n), (o), and (za) of sub-section (2) of section 55 indicate the extent of the Rules which may be so framed. A reading of Rule 18(4) with Rule 19 indicates that it is open for the Union of India to provide while granting an extension of Letter of Approval, limitations on DTA Sale.
- (iii) Section 9 and the Rules indicate that there is an inbuilt mechanism that empowers the Approval Committee to modify proposals, impose conditions regarding granting of approvals and subsequent renewals. When the Central Government brings out a policy change, the Board/Approval Committee is bound to carry out such policy directions.
- (iv) The Approval Committee has the power to modify/reject and impose any other conditions of the Letter of Approval of SEZ Units, more particularly about the limitation on the sale in the Domestic Tariff Area. The power is so vested following Rule 19(2) of the SEZ Rules.

3.12 In the meantime, the Units in SEZ engaged in similar activities made representations to the DoC against the conditions as mentioned in the Policy dated 17.09.2013. After consulting with the stakeholders, DoC amended Para 3(x) of the said Policy on 13.02.2018.



As per the amended provision, the condition of Export obligation was relaxed w.e.f. 13.02.2018 as under: -

“To ensure that plastic reprocessing units in SEZ fulfill their export obligations, in addition to meeting their NFE obligation, all such units would be required to export not less than 35% of the total annual turnover.”

The said conditions were incorporated in the renewed LOA of the Appellant.

3.13. Hence, the Appellant was under legal obligation to achieve physical Export obligations during 01.12.2013 to 30.11.2018 as under :-

- (i) For the period from 01.12.2013 to 30.11.2015: 40% of the total turnover i.e. at the end of 2nd year;
- (ii) For the period from 01.12.2013 to 30.11.2017: 80% of the total turnover i.e. at the end of 4th year;
- (iii) For the period from 01.12.2017 to 12.02.2018: 100% of the total turnover i.e. at the end of 5th year;
- (iv) For the period from 13.02.2018 onwards: 35% of the total annual turnover.

3.14. However, DC observed that on the basis of the data submitted by the Appellant :-

- (i) For the period between 1.12.2013 to 30.11.2015, it made exports of only 15.63% of the total turnover.
- (ii) For the period ranging between 01.12.2013 to 30.11.2017, it made exports of only 22.75 % of the total turnover.
- (iii) For the period 01.12.2017 to 12.02.2018, it made exports of only 30.40 % of the total turnover.
- (iv) During the period from 13.02.2018 to 30.11.2018, it made exports equal to only 37.90% of the total turnover.

3.15. Unit Approval Committee (UAC) in its Meeting No. 143 held on 05.04.2019 observed that the Appellant did not achieve the prescribed physical annual export turnover as per the DoC's guidelines dated 17.09.2013 as amended on 13.02.2018. Accordingly, a Show Cause Notice (SCN) dated 10.04.2019 bearing F.No. KASEZ/IA/EO/04/2019-20 was issued to the Appellant asking as to why LoA should not be canceled and penalty should not be imposed under the

Section 13 read with Section 11 of FT(D&R) Act, 1992 and Rule 54 of SEZ Rules, 2006 for the above said violation. Previously, a SCN bearing F.No. KASEZ/IA/22/2015-16 dated 14.07.2016 was issued to the Appellant for non-compliance of 40% physical export conditions.

3.16. Two opportunities for Personal hearing were granted to the Appellant on 16.04.2019 and 30.04.2019. The Appellant vide written and oral submissions dated 30.04.2019 stated that :-

- (i) The non-achievement of physical export obligation was a problem being faced by similar plastic recycling units in the SEZ and the same was not limited to their case.
- (ii) Appellant had achieved positive NFE during the period 01.12.2013 to 20.11.2018 and that the SCN issued on 14.07.2016 was dropped vide O-i-O dated 10.04.2019.
- (iii) After considering the overall performance and projection of the Appellant, BoA in its 86th meeting dated 22.11.2018 extended the validity of LoA of the Appellant for another year.
- (iv) The UAC in its 143rd UAC meeting held on 05.04.2019 observed that all the units had failed to comply with the prescribed physical annual export turnover.
- (v) The proposal for cancellation of LoA under Section 16 is applicable where there is a persistent violation of the terms and conditions of the LoA and the Appellant had not done the same. Therefore, its case was not a fit case for the cancellation of LoA. Moreover, the cancellation of LoA would lead to the retrenchment of a large number of employees.

3.17. DC after going through the contents of the SCN and all other related documents, adjudicated the matter vide Order-in-Original dated 02.05.2019, as under:-

- (i) A penalty of Rs. 39.37 Lakhs imposed under Section 11(2) of FTDR Act, 1992 as made applicable vide Rule 54 of the SEZ Rules, 2006 for non-achievement of physical export obligations during the period 01.12.2013 to 12.02.2018 as stipulated in policy guidelines dated 17.09.2013, as amended, and
- (ii) SCN dated 14.07.2016 was dropped.



4. Aggrieved by the Order-in-Original dated 02.05.2019, the Appellant has filed the present Appeal. The Appellant was granted a Personal hearing on 25.0.2019. In view of the request of the Appellant, an interim Order-in-Appeal dated 08.08.2019 was passed as under :-

“Stay is granted on recovery of the penalty of an amount of Rs. 39.37 Lakh as imposed vide Order-in-Original No. KASEZ/29-30/2019-20 dated 02.05.2019 subject to furnishing of an irrevocable and continuing Bank Guarantee (BG) equivalent to 25% of the amount of total penalty. The BG should be in favour of the Development Commissioner, Kandla SEZ and should remain valid till conclusion of the substantive appeal. The BG shall be submitted to the DC, Kandla SEZ within a period of 30 days from the date of issue of the order.”

5. Appellant filed an application dated 19.5.2020 for review of Order-in-Appeal (Interim) dated 08.08.2019 with request to hear the case on merit without insisting for deposit of a Bank Guarantee. After consideration of the prayer, the Appellate Authority directed for compliance with the directions passed vide Order-in-Appeal (Interim) dated 8.8.2019. Hence, Appellant was directed vide letter No. 01/92/171/13/AM-20/PCVIdated 23.10.2020 to submit an irrevocable and continuing Bank Guarantee (BG) equivalent to 25% of the amount of total penalty within a month from the date of issue of this letter, failing which the regular appeal will not be heard.

6. DC KASEZ informed vide letter No. KASEZ/IA/1620/95/Vol.I/1625 dated 11.11.2020 that as per Order-in-Appeal (Interim) dated 08.08.2019, the Appellant vide letter dated 19.06.2020 has furnished a Bank Guarantee No. 0259ND00001921 dated 18.06.2020 for Rs. 9,84,250/- (25% of penalty amount) valid up to 17.06.2025, which was accepted by them.

7. In the personal hearing held on 25.02.2021, Ms. Reena Rawat, Advocate appearing on behalf of the Appellant sought time of ten days to file written submissions, which was allowed.

8. Appellant in its Appeal and written submissions dated 09.03.2021 has raised the following grounds :-

- (i) DC did not include the indirect physical exports effected by Appellant by way of intra-zone exports and FCNR deemed exports even when it had provided the details of those exports. Further, goods sold in intra-zone exports and FCNR deemed exports were ultimately exported out of India and thus, fell within the category of physical exports affected through 3rd party.
- (ii) The proceeds against all three exports effected by Appellant itself and/or through the third party through intra-zone exports and FCNR deemed exports were realized in convertible foreign exchange which

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is the underlying purpose of all export promotion schemes. So the quantum of exports affected, directly and indirectly, exceed the requisite percentage.

- (iii) The penalty imposed on the Appellant was equal to 5% of the shortfall amount on the consideration that during the period 01.12.2013 to 30.11.2015, 01.12.2015 to 30.11.2017, and 01.12.2017 to 12.02.2018 the Applicant achieved physical export obligation of 15.63%, 31.54%, and 30.40% as against 40%, 80%, and 100 % respectively.
- (iv) DC has failed to appreciate that the their unit in SEZ had achieved positive NFE. Besides, it has fulfilled the physical export obligation for the period 13.02.2018 to 30.11.2018 to the extent of 37.90% of turnover as against the prescribed 35%.
- (v) DC wrongly imposed a penalty of 5% while referring to Minutes of 139 UAC Meeting held at KASEZ, to impose a penalty of 5% of the shortfall amount as the said decision was in respect of Worn Clothing Units, whereas Appellant's unit is of Plastic Recycling.
- (vi) DC did not consider that on account of Order dated 17.09.2013 passed by Hon'ble Gujarat High Court all the exporters in Free Trade Zones were under bonafide impression that stipulations of Guidelines dated 20.04.2013 do not apply to SEZ units. Though later, the Division Bench of Hon'ble Gujarat High Court turned down the aforesaid Order. During the interregnum, exporters entertained bonafide relief that their understanding that the Guidelines did not apply to them and their exports were law compliant. The above issue is pending before the Hon'ble Supreme Court in LPA No. 69412017 wherein it issued Notice vide Order dated 09.08.2019 maintaining status quo and the matter is sub-judice before the Hon'ble Supreme Court. The Appellant is not a party to the same.
- (vii) The impugned Order was contrary to the spirit and legislative intent of amendment in the provisions of SEZ Rules, 2005, wherein, the Government of India in Public interest inserted Sub-rule 80 after existing Rule 79 which reads as under:

"If any Special Economic Zone Unit, in case of bonafide and default, fails to achieve the minimum specified Net Foreign Exchange or specified Value addition, then such shortfall may be regularized after the unit deposit an amount equal to one percent, of shortfall in Free on Board of Approved value."



- (viii) More recently, the Government of India has since further amended the SEZ Rules, 2005 vide SEZ (2nd amendment) Rules, 2019 and further ameliorated the value addition condition by incorporating a new proviso which reads as under :-

"Provided that where a unit is unable to achieve Net Foreign Exchange due to adverse market conditions or any ground of genuine hardship having adverse impact on the functioning of the Unit, the five years block period for the calculation of Net Foreign Exchange earnings may be extended by the Board of Approval of a further period of upto one year, on a case to case basis. "

Hence, the imposition of a penalty to the extent of 5% of the shortfall amount is unlawful.

- (ix) The circular dated 13.09.2018 is not a statutory provision enshrined in any Act, Rule, Regulation, or Notification and hence the imposition of penalty for alleged violation of a circular is ex-facie wrong.
- (x) Consequent to the issuance of the impugned Order, Joint DC stopped clearances of the Appellant and 21 similarly situated Plastic Recycling Units with immediate effect causing pecuniary losses. Appellant submits that despite best efforts it could not achieve physical export obligation.

9. Comments on the Appeal were obtained from the office of the DC, KASEZ. The DC vide letters dated 04.10.2019 and 19.03.2021, inter-alia, stated as under: -

- (i) The Division Bench of Hon'ble High Court of Gujarat vide its Order dated 20.03.2019 allowed the LPAs No. 1548 to 1564 of 2017 and upheld the validity of DoC guidelines dated 17.09.2013 by setting aside the Order of Single Judge dated 24.01.2017. Thus, the said progressive physical export obligation was in force during all the relevant periods i.e. 01.12.2013 to 30.11.2018.
- (ii) The UAC in its 143rd meeting held on 05.04.2019 issued SCNs to plastic recycling units for non-compliance of physical export obligations as per policy guidelines dated 17.09.2013 as amended on 13.02.2018. The same was adjudicated in line with the cases concerning worn clothing units as they both had similar export obligations as per policy guidelines dated 17.09.2013. Accordingly, for all such erring units, the quantum of the penalty of 5% of the shortfall was decided to be imposed.

- (iii) Rule 80 of the SEZ Rules is not applicable in the present case since the erring unit's default is not a case of bonafide default and not eligible for benefit of 1% penalty under the said Rule.
- (iv) The decision to impose a penalty equivalent to 5% of the shortfall in export value was taken to avoid any discrimination as the orders in respect of worn clothing units for similar violations were also passed by the same authority.
- (v) DOC vide letter dated 20.01.2021 clarified that in cases where there was an effective stay order issued by the Appellate authority against the recovery of a penalty imposed by the DC, renewal of LoA was to be considered without payment of penalty subject to fulfillment of other conditions and all other renewals should be subject to recovery of penalty as stipulated and fulfillment of other conditions. In the case of the Appellant, the LoA was not renewed as there were outstanding rental dues and their appeal was pending before DGFT without any stay order.

10. I have considered the Order-in-Original dated 02.05.2019 passed by DC, KASEZ, oral/written submissions made by the appellant, comments received from DC, KASEZ, DoC, DLA, and all other aspects relevant to the case. It is noted that :-

- (i) The Appellant has not contested the amount of sales made by it in DTA and the amount of physical exports. The following table shows the obligation to export and actual exports :-

(Rs. in Lakh)

Period	Total Sales (Rs.)	Obligation to export (%)	Obligation to export (Rs.)	Actual Exports (Rs.)	Shortfall (Rs.)
01.12.13 to 30.11.15	1157.01	40	462.80	180.85	281.95
01.12.15 to 30.11.17	937.34	80	749.87	295.68	454.19
01.12.17 to 12.02.18	73.63	100	73.63	22.38	51.25
13.02.18 to 30.11.18	985.68	35	344.98	373.68	0
Total					787.40

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- (ii) Although, the Policy guidelines dated 17.09.2013 were challenged before the courts, the legality of the guidelines were upheld by the Double Bench of Hon'ble High Court of Gujarat vide order dated 20.03.2019 by setting aside the contentions of the Appellant. The said guidelines were in force since its inception.
- (iii) As provisions of policy dated 17.09.2013 were applicable in the interregnum of the single bench judgment and the Division bench judgment, the plea of the Appellant that it was required to fulfill the NFE criteria only and that the imposition of penalty in case of default only after the order of the double bench is also not tenable.
- (iv) On issuance of the DOC's guidelines dated 17.09.2013, the Appellant knew that it was required to achieve the prescribed level of physical exports. Knowing the obligations fully well, the Appellant went on conducting its business, the way it suited them and continued to sell in the domestic market ignoring its obligations. The plea of the Appellant that the levels were unachievable, does not provide legitimacy to the huge sales made by it in the domestic market. If the Appellant knew that the level of export as prescribed was unachievable, it should not have imported the goods and carried on its business resorting to DTA sales. Therefore, taking a plea that the government itself scaled down these levels does not absolve the Appellant from its obligations.
- (v) Section 55 of the SEZ Act empowers the Central Government to notify Rules for carrying out the provisions of the Act. The paramount objective of SEZ is to promote export of goods and services. Accordingly, the Central Government is empowered to prescribe the terms and conditions that are required to be followed by the Units in SEZ to carry out its operations under the section 15(8) of the SEZ Act. The DB observed that the procedure prescribed under the SEZ Act does not require the approval of Parliament under the section 55 (3) as such an interpretation would work in thwarting the working of the Act.
- (vi) As per Rule 18(4) read with Rule 19 of the SEZ Rules, the Central Government/ BOA/ UAC can impose limitations on DTA Sale while granting extension of Letter of Approval.
- (vii) The DB has observed that the concept of promissory estoppels cannot bind the Union from withdrawing the benefits when such a withdrawal is in public interest and in furtherance of a policy decision based on a rationale.

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- (viii) Since inception of the policy guidelines dated 17.09.2013, the Appellant was well aware of the fact that it was mandatorily required to achieve physical export turnover as prescribed therein in addition to achieving the positive NFE criteria. The condition of policy guidelines was *sine qua none*. However, the Appellant did not make any effort to comply with the condition. The physical export turnover attained by the Appellant suggests that it never had an intention to do the physical exports as per the policy guidelines as it had exports of only 15.63 % of the export turnover during 01.12.2013 to 30.11.2015; 31.54% % during 01.12.2015 to 30.11.2017; 30.40 % during 01.12.2017 to 12.02.2018.
- (ix) As per the Rule 18(4)(a) of SEZ Rules, no new Plastic Reprocessing Unit is allowed to be established in SEZ and the Appellant was enjoying the benefits of doing business of recycling of imported plastic waste and scrap in SEZ. Hence, the Appellant was expected to be more vigilant and careful in achieving the export obligations. However, the Appellant did not make any serious effort in complying with the conditions of policy guidelines. Hence, the default on the part of the Appellant cannot be termed as a bona-fide.
- (x) As per Section 14(1)(f) of the SEZ Act, the UAC is empowered to monitor and supervise compliance of conditions subject to which the LoA/ LoP has been granted to a unit. Accordingly, the UAC was empowered to discuss the matters associated with non-compliance of such conditions. There is no bar on the Adjudicating Authority to have views of the UAC before deciding a matter. Rather, the Adjudicating Authority, is required to ensure that there is no discrimination in dealing with the similarly placed cases. In the present case, the Adjudicating Authority has passed the Adjudication Order independently and after due diligence.
- (xi) As regards Appellant's request for imposition of 1% penalty as per Rule 80 of the SEZ Rules, I find that the said Rule is not applicable in the instant case. The said Rule is not for imposition of penalty. It is for regularisation of bonafide defaults for not achieving the minimum specified NFE/value addition. Here the Appellant has failed to make specified physical export and has infact sold goods meant for exports in the domestic market. The penalty in question has been imposed under the FT(D&R) Act, 1992. As per section 11(2) of the Act, the Adjudicating authority could have imposed penalty upto five times of the value of goods for which contravention has been made. In the instant case, the value of goods under contravention is of Rs. 787.40 lakhs. Therefore, the penalty amount could have been upto



lakhs. Therefore, the penalty amount could have been upto Rs. 3,937 lakhs whereas the Adjudicating Authority imposed a penalty of Rs. 39.37 lakhs only. By any stretch of imagination, such a penalty cannot be termed as unreasonable.

11. In view of the above, in the 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. 01/92/171/13/AM 20/ PC-VI

Dated: 15.07.2021

The Appeal is dismissed.



(Amit Yadav)

Director General of Foreign Trade

Copy to:

1. New Plastomers India Ltd., Shed No. A-313, 320 and 321, Marshalling Yard, KASEZ, Gandhidham.
2. Development Commissioner, KASEZ with an advice to make recoveries.
3. Additional Secretary (SEZ Division), DoC, New Delhi for information.
4. DGFT's website.



(Randheep Thakur)

Joint Director General of Foreign Trade