

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

F. No. 18/37/2023-24/ECA.I/P-38652/248 Date of Order : 28<sup>th</sup>.02.2024  
Date of Dispatch: 29<sup>th</sup>.02.2024

Name of the Petitioner: M/s Ravi Graphics  
53/8, 2<sup>nd</sup> Main Road, Industrial Town,  
Rajaji Nagar, Bangalore, Karnataka-560010.

IEC No. 0794011527

Order Reviewed against: Order-in-Appeal No.  
CHNECAAPPEAL00001108AM23  
dated 24.03.2023 passed by Additional DGFT,  
Chennai.

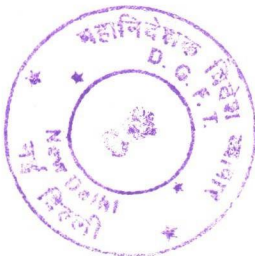
Order-in-Review passed by: Santosh Kumar Sarangi, DGFT

**Order-in-Review**

M/s Ravi Graphics, Bangalore (here-in-after referred to as 'the petitioner') having IEC No. 0794011527 filed Review Petition dated 14.04.2023 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 No. CHNECAAPPEAL00001108AM23 dated 24.03.2023 passed by Additional DGFT, Chennai dismissing the appeal as being time barred and against the Order-in-Original No. BNGECAAPPLY00031251AM22 dated 26.11.2021 passed by Deputy DGFT, Bangalore imposing penalty of Rs.2,50,000/- and placing the firm in Denied Entity List (DEL).

**Brief of the Case**

M/s Ravi Graphics had obtained the EPCG Authorisation No. 0730008880 dated 10.05.2010 for a duty saved value of Rs.7,881,737/- for export obligation equivalent to US \$ 1,404,318.39 (Rs 63,053,896.00) to be fulfilled within a period of 6 years from the date of issue of the authorization.



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2. The petitioner failed to submit the export obligation fulfillment documents even after the expiry of the export obligation period. The firm has failed to comply with the conditions governing the authorizations and have contravened the provisions of the FTP and caused huge loss to the Public exchequer.

3. Hence, a Show Cause Notice was issued with an opportunity of Personal Hearing, calling for explanation for non-submission of the documents. The firm neither replied to the Show Cause Notice nor attended the personal hearing. The petitioner failed to submit documents evidencing fulfillment of export obligation. Hence, the firm was placed in DEL (Denied Entity List). After following adjudication procedure, RA, Bangalore passed Order-in-Original No. BNGECAAPPLY00031251AM22 dated 26.11.2021 imposing penalty of Rs.2,50,000/- on the petitioner in addition to payment of amount equivalent to the Customs Duty saved alongwith applicable interest thereon.

4. Aggrieved by the Order-in-Original, the petitioner has filed the appeal on 02.03.2023 and stated that the export obligation has been completed and all the relevant documents were submitted to RA, Bangalore, for redemption on 30.09.2022 i.e. after the issue of Order-in-Original dated 26.11.2021. However, the Appeal has been filed with a delay of more than 9 months. Therefore, Order-in-Appeal No. CHNECAAPPEAL00001108AM23 dated 24.03.2023 was passed by Additional DGFT, RA, Chennai and dismissed the appeal being "Time Barred".

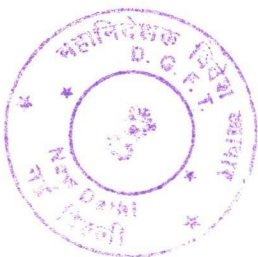
5. Now, the Petitioner has filed the present review petition 14.04.2023 and stated that they have fulfilled the export obligation and submitted the export documents for redemption, after the issue of Order-in-Original dated 26.11.2021.

6. The petitioner has prayed to take a lenient view of the Exporter due to the extraordinary situation being faced by the MSME units in Covid time, with the strength that they fulfilled the export obligation and submitted the documents for EODC at RA, Bangalore. Therefore, to set aside the rejection of appeal on time barred and give one more opportunity.

7. Vide this office letter No. HQRECAAPPEAL00000014AM24/98 dated 14.06.2023, this office has informed the petitioner that their EPCG Authorisation No. 0730008880 dated 10.05.2010 is covered under the Amnesty Scheme issued by DGFT vide PN No.2/2023 dated 01.04.2023.



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8. The petitioner vide letter 19.06.2023 has intimated that they do not wish to settle under the Amnesty scheme and wish to pursue the remedy under their review application before the DGFT.

9. The Reviewing Authority had granted personal hearing to the petitioner on 24.01.2024. Shri V R Bharath and Shri Pradeep Palavalasa attended the personal hearing on behalf of M/s Ravi Graphics. They stated that they have taken the EPCG but unfortunately could not reply before the order was passed though they have fulfilled the export obligation. They have submitted the documents to DGFT. They said that there is mistake from their side as one of the partner passed away during the covid time and could not submit the document on time.

10. Shri Vishwas B N, Joint DGFT RA Chennai attended the meeting and said that this case was adjudicated from RA Bangalore and on enquiring from RA, Bangalore, M/s Ravi Graphics has submitted all the prima facie documents.

11. I have gone through the facts and records of the case carefully. M/s Ravi Graphics had been obtained the EPCG Authorisation No. 0730008880 dated 10.05.2010 for a duty saved value of Rs.7,881,737/ for export obligation equivalent to US \$ 1,404,318.39 (Rs 63,053,896.00) to be fulfilled within a period of 6 years from the date of issue of the authorization. The petitioner failed to submit documents evidencing fulfillment of export obligation. Hence, the firm was placed in DEL (Denied Entity List). After following adjudication procedure, RA, Bangalore passed Order-in-Original No. BNGECAAPPLY00031251AM22 dated 26.11.2021 imposing penalty of Rs.2,50,000/- on the petitioner in addition to payment of amount equivalent to the Customs Duty saved alongwith applicable interest thereon. However, the petitioner has submitted all requisite documents to RA, Bangalore for fulfillment of the export obligation for discharge certificate (EODC).

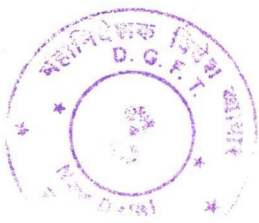
12. I therefore, in exercise of powers vested in me under Section 16 of the Act pass the following order:-

**ORDER**

F.No. 18/37/2023-24/ECA.I/P -38652/248

Dated : 28 .02.2024


The Review Petition dated 14.04.2023 filed by the petitioner is admitted. Order-in-Original No. BNGECAAPPLY00031251AM22 dated 26.11.2021 and Order-in-Appeal No. CHNECAAPPEAL00001108AM23 dated 24.03.2023 passed by Additional DGFT, RA,



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Chennai are set aside. The case is remanded back to RA, Bangalore for de-novo consideration.



  
28.2.2024  
(Santosh Kumar Sarangi)  
Director General of Foreign Trade

Copy to:

1. M/s Ravi Graphics 53/8, 2<sup>nd</sup> Main Road, Industrial Town, Rajaji Nagar, Bangalore, Karnataka-560010.
2. The Deputy Director General of Foreign Trade, Bangalore.
3. The Addl. Director General of Foreign Trade, Chennai.
4. 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.
5. DGFT Website.

  
(Manoj Kumar Meena)  
Dy. Director General of Foreign Trade