

M/s. Growmore International Limited, Kanpur(Appeal)/AM25



**GOVERNMENT OF INDIA
MINISTRY OF COMMERCE & INDUSTRY
DEPARTMENT OF COMMERCE**

**OFFICE OF THE ADDITIONAL DIRECTOR GENERAL OF FOREIGN TRADE
(CLA) A- WING, INDRAPRASTHA BHAWAN, I.P. ESTATE, NEW DELHI**

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Appeal File No.: - DLIECAAPPEAL00007405AM25

1627
09/19/25 Date of Order:

Name of the Appellant:

M/s. Growmore International Limited,
D-5, Site No. - 1, Panki Industrial Area,
Kanpur – 208 022, Uttar Pradesh.

IEC No.:

0693003120

Order Appealed Against:

Show-Cause-Notice, dated 24.06.2024
Issued by the Joint DGFT at the Regional Authority
Varanasi.

Order-in-Appeal passed by:

Smt. Vrunda Manohar Desai,
Appellate Authority & Zonal Additional DGFT (CLA),
New Delhi.

ORDER-IN-APPEAL

M/s. Growmore International Limited {here-in-after referred to as, the 'appellant'}, having IEC no. 0693003120, filed an appeal dated 23.07.2025 under Section 15 of the Foreign Trade (Development & Regulation) Act, 1992, {hereinafter referred to as, the 'FT (D&R) Act, 1992'} as amended, before me challenging the Show-Cause-Notice {for short, 'SCN'} dated 29.06.2024 issued by the Joint Director General of Foreign Trade {for short, 'Joint DGFT'} at the Regional Authority {RA} Varanasi.

REMEDY AGAINST ORDER-IN-APPEAL

2. Any person/party aggrieved by this Order-in-Appeal may file a Review Application U/s.16 of the FT (D&R) Act, 1992, as amended, before the Director General of Foreign Trade {the 'DGFT'}, Vanijya Bhawan, Akbar Road, New Delhi.

BRIEF FACTS

3. The firm applied for and obtained an EPCG Authorization numbered 0630003404 dated 29.05.2012 for a duty saved amount of INR 11,17,998/- to import capital goods under the Actual User Condition and other terms stipulated in the authorization. As per the authorization's conditions, the firm was required to export goods worth Rs. 67,07,988/- (FOB basis) within eight years from the date of issuance (i.e., by 29.05.2020) and maintain an annual Average Export Obligation {for short, 'A.E.O.'} of INR 5,80,66,666.66/- for same or similar products during the entire Export Obligation Period {for short, 'E.O.P.'}, including any extended period. Additionally, the firm was obligated to submit documents evidencing fulfillment of the Export Obligation {for short, 'E.O.'}, including an installation certificate, as per Para 5.13 of the Handbook of Procedures (Vol-I), 2009-14 (RE-2013), in the specified 'ANF-5B' and 'Appendix-5C' formats upon the expiry of E.O.P.

4. Given the firm's alleged failure to discharge its E.O. and submit the requisite documents, the Joint DGFT at RA, Kanpur issued a SCN dated 24.06.2024 U/s.13 read with Section 11 & 14 of the said Act, *vide* File No. KNPECAAPPLY00000626AM24, thereby calling upon the firm to show cause as to why it should not be declared a defaulter, placed on the Denied Entity List {DEL}, and face refusal of pending/future authorizations under Rule 7(c) & (k) of the Foreign Trade (Regulation) Rules, 1993, read with Para 2.15(c) of FTP 2015-20, along with the imposition of a fiscal penalty U/s.11(2) of the FT (D&R) Act, 1992. The said SCN also granted the firm an opportunity of being heard *in-person* on 24.07.2024, to which, the firm responded, *vide* Letter dated 25.06.2024, clarifying that the said EPCG Authorization had already been redeemed by RA, Kanpur *vide* File No. 06/21/21/000988/AM.13/KAN/212920 dated 10.07.2020 based on its application dated 12.03.2020, submitted within the prescribed timeline.

GROUND OF APPEAL

6. Aggrieved by the SCN dated 24.06.2024, the appellant preferred an online appeal dated 23.07.2025 U/s. 15 of the FT (D&R) Act, 1992, as amended, contending that the said EPCG Authorization has already been redeemed by RA, Kanpur on 10.07.2020, *vide* File No. 06/21/21/00098/AM.13/KAN/212920, and the Customs Department had subsequently released its bond on 21.08.2020. The primary ground for filing the appeal is the issuance of the impugned

M/s. Growmore International Limited, Kanpur(Appeal)/AM25
SCN dated 24.06.2024 by RA, Kanpur, despite prior fulfillment & closure of the authorization's obligations.

DISCUSSIONS-CUM-FINDINGS

8. Based on the factual matrix of the case, along with the submissions/comments made by both the appellant and RA, Kanpur, the following findings are recorded: -

8.1 A *prima facie* case is not made out to proceed, rendering the present appeal inadmissible as it does not fall within the jurisdictional ambit of Section 15 of the FT (D&R) Act, 1992, as amended, which is reproduced herein below for ready reference: -

"Any person aggrieved by any decision or order made by the Adjudicating Authority under this Act may prefer an appeal,—

(a) where the decision or order has been made by the Director General, to the Central Government;

(b) where the decision or order has been made by an officer subordinate to the Director General, to the Director General or to any officer superior to the Adjudicating Authority authorised by the Director General to hear the appeal,

within a period of forty-five days from the date on which the decision or order is served on such person: "

In view of the above statutory provision, the appellant is legally precluded from filing this appeal, as it has not been filed against any order or decision passed by the Adjudicating Authority but is merely against a SCN issued by RA, Kanpur. Thus, the appeal is liable for rejection on this ground alone.

8.2 The appellant, *vide* letter dated 25.06.2024 addressed to RA, Kanpur, asserted that '*the said EPCG Authorization had already been redeemed by RA, Kanpur, vide File No. 06/21/21/000988.AM.13/KAN/212920 dated 10.07.2020, for which the application was filed on 12.03.2020, well within the prescribed time limit*'. The appellant has also furnished a copy of the Redemption Letter (EODC) dated 10.07.2020 issued by RA, Kanpur, confirming the fulfillment of E.O. under Para 5.22 of HBP, 2015-20, along with a copy of the Bond Release Letter dated 21.08.2020 issued by the Office of the Deputy

Commissioner of Customs, Kanpur, ordering the cancellation of the Legal Agreements/Bank Guarantees executed at the time of registration of the said Authorization.

8.3 On 03.07.2024, RA, Kanpur was directed through the B.O. portal to verify the aforementioned assertions made by the appellant. In response, RA, Kanpur, vide its comments dated 24.10.2024 on the B.O. portal, confirmed that *'upon examination of the relevant licensing file, the case had indeed been redeemed, and a Redemption Letter dated 10.07.2020 was issued to the appellant under intimation to the Commissioner of Customs, JRY (ICD), Kanpur, vide letter dated 13.07.2020. RA, Kanpur, further admitted that the SCN dated 24.06.2024 was inadvertently issued due to an oversight and may be treated as withdrawn, with due intimation to the appellant. It was also informed that no Adjudication Order had been issued in this case'*.

8.4 Additionally, as per an email dated 24.06.2025 received from CNEST, DGFT (Hqrs.), no Order-in-Original has been issued by RA, Kanpur, and the present appeal has been filed solely on the basis of the SCN dated 24.06.2024.

8.5 The appellant lacks *locus standi* to pursue the present appeal, as no actionable Order-in-Original was ever issued by RA, Kanpur. The appeal, being premised solely on the SCN dated 24.06.2024, is inadmissible & liable to be rejected U/s.15 of the FT (D&R) Act, 1992, as amended, since the said SCN itself is vitiated & *void-ab-initio*, having been issued erroneously post-regularization of the said EPCG Authorization and is now treated as withdrawn. Consequently, the appellant's attempt to challenge a non-existent order is legally untenable.

9. Keeping in view all the aforementioned facts & findings, and in the interest of upholding natural justice, I, in exercise of the powers conferred upon me U/s.15 of the FT (D&R) Act, 1992, as amended, and after a due consideration of all the contentions and/or submissions made by the appellant along with the documents placed on record, hereby pass the following Order: -

ORDER

9.1 The present appeal stands dismissed *in-limine* as being inadmissible U/s.15 of the FT (D&R) Act, 1992, as amended.

M/s. Growmore International Limited, Kanpur(Appeal)/AM25

9.2 This Order is issued without prejudice to any other action that may be initiated against the appellant under this Act or any other prevailing and/or applicable Act, rule, regulation or Order made thereunder.

Sd/-

(VRUNDA MANOHAR DESAI)

Additional Director General of Foreign Trade

Copy to: -

1. RA, Kanpur for information & necessary action at their end.

(AASHIMA)

Assistant Director General of Foreign Trade