



## प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

“सीमा शुल्क भवन,” पहली मंजिल, पुरानेहाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380 009.

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**DIN: 20250971MN0000666A4B**

### PREAMBLE

A	फाइल संख्या / File No.	:	GEN/ADJ/1761/2025-ICD-SRT-CUS-COMMRTE-AHMEDABD
B	कारण बताओ नोटिस संख्या एवं तारीख / Show Cause Notice No. and Date	:	VIII/6-1250/ICD-Sachin/2013-14 Dated 05.07.2023
C	मूल आदेश संख्या / Order-In-Original No.	:	<b>138/ADC/SR/O&amp;A/2025-26</b>
D	आदेश तिथि / Date of Order-In-Original	:	<b>29.09.2025</b>
E	जारी करने की तारीख / Date of Issue	:	<b>29.09.2025</b>
F	द्वारा पारित / Passed By	:	Shravan Ram, Additional Commissioner, Customs, Ahmedabad
G	आयातक का नाम और पता / Name and Address of Importer / Passenger	:	M/s. Shiv Shakti Corporation, Plot No. 100, Ground Floor, GIDC, B/h. Sub Jail, Khatodra, Surat-395002  Shri Dipen Hasmukhlal Bhanabhagwanwala, Proprietor of M/s. Shiv Shakti Corporation, Plot No. 99, GIDC, B/h. Sub Jail, Khatodra, Surat-395002
1	यह प्रति व्यक्ति के उपयोग के लिए निःशुल्क प्रदान किया जाता है जिन्हे यह जारी किया जाता है।		
2	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्त किया तारीख के ६० दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क (अपील), ४वीं मंजिल, हड्डको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।		
3	अपील के साथ केवल पांच (५.००) रुपये पे न्यायलय शुल्क टिकिट लगा होना चाहिए और इसके साथ होना चाहिए:		
(i)	अपील की एक प्रति और;		
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथकेवल पांच (५.००) रुपये पे न्यायलय शुल्क टिकिट लगा होना चाहिए।		
4	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को ७.५% अधिकतम १० करोड़ शुल्क हम करना होगा जहां शुल्क या इयूटी और जुर्माना विवाद में है या जुर्माना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर सीमा शुल्क अधिनियम, १९६२ के धरा १२९ के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।		

BRIEF FACTS OF THE CASE:

M/s. Shiv Shakti Corporation, Plot No. 100, Ground Floor, GIDC, B/h. Sub Jail, Khatodra, Surat-395002 (hereinafter referred as "the said importer" for the sake of brevity), holding Import Export Code No. 5213002790 had imported 03 sets of capital goods viz. Computerized Embroidery Machine under EPCG Licence No. 5230011970 dated 19.06.2013 by saving duty of Rs.3,57,753/- (Actual Duty Utilized of Rs. 3,83,944/-) and had cleared the same vide below mentioned Bills of Entry at zero duty while availing the benefit of exemption available under Notification No. 22/2013-Cus dated 18.04.2013. The details of import are as under:

S. N.	B/E No. & Date	Qty machinery cleared	Duty Saved/ available as per EPCG Licence	Total Duty Foregone/Debited at the time of clearance	BG Amount (Rs.)
1	2760359 dated 20.07.2013	02	3,57,753/-	2,52,784/-	57,000/-
2	3068186 dated 22.08.2013	01		1,31,160/-	
Total		03 sets	3,57,753/-	3,83,944/-	57,000/-

As per para 5.10 of Handbook of Procedures, 10% enhancement in CIF value of duty saved amount is admissible.

2. As per Notification No. 22/2013-Cus dated 18.04.2013 as amended, the said importer was required to fulfill the export obligation on FOB basis equivalent to six times of the duty saved on the goods imported as may be specified on the licence or authorization. The relevant portion of the said notification is produced herein below for reference:

## Notification No. 22 / 2013-CUSTOMS

New Delhi, the 18th April, 2013

G.S.R. 248 (E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in the Table 1 annexed hereto, from,- (i) the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and (ii) the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act, when specifically claimed by the importer. 2. The exemption under this notification shall be subject to the following conditions, namely:- (1) that the goods imported are covered by a valid authorisation issued under the Export Promotion Capital Goods (EPCG) Scheme in terms of Chapter 5 of the Foreign Trade Policy permitting import of goods at zero customs duty; (2) that the authorisation is registered at the port of import specified in the said authorisation and the goods, which are specified in the Table 1 annexed hereto, are imported within eighteen months from the date of issue of the said authorisation and the said authorisation is produced for debit by the proper officer of customs at the time of clearance: Provided that the benefit of import of capital goods at concessional duty under this notification for creation of modern infrastructure shall be extended only to such retailers who have a minimum area of 1000 square metres: Provided further that the catalyst for one subsequent charge shall be allowed, under the authorisation in which plant, machinery or equipment and catalyst for initial charge have been imported, except in cases where the Regional Authority issues a separate authorisation for catalyst for one subsequent charge after the plant, machinery or equipment and catalyst for initial charge have already been imported; (3) that the importer is not issued, in the year of issuance of zero duty EPCG authorisation, the duty credit scrips under Status Holder Incentive Scrip (SHIS)

scheme under para 3.16 of the Foreign Trade Policy. In the case of applicant who is Common Service Provider (herein after referred as CSP), the CSP or any of its specific users should not be issued, in the year of issuance of the zero duty EPCG authorisation, the duty credit scrips under SHIS. This condition shall not apply where already availed SHIS benefit that is unutilised is surrendered or where benefits availed under SHIS that is utilised is refunded, with applicable interest, before issue of the zero duty EPCG authorisation. SHIS scrips which are surrendered or benefit refunded or not issued in a particular year for the reason the authorisation has been issued in that year shall not be issued in future years also; (4) that the authorisation for annual requirement shall indicate export product to be exported under the authorisation. The importer shall submit a Nexus Certificate from an independent Chartered Engineer (CEC) in the format specified in Appendix 32A of HBP (vol. I) notified under the Foreign Trade Policy, certifying nexus of imported capital goods with the export product, to the Customs authorities at the time of clearance of imported capital goods. A copy of the CEC shall be submitted to the concerned Regional Authority along with copy of the bill of entry, within thirty days from the date of import of the Capital Goods; (5) that the goods imported shall not be disposed of or transferred by sale or lease or any other manner till export obligation is complete; (6) that the importer executes a bond in such form and for such sum and with such surety or security as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs binding himself to comply with all the conditions of this notification as well as to fulfill export obligation on Free on Board (FOB) basis equivalent to six times the duty saved on the goods imported as may be specified on the authorisation, or for such higher sum as may be fixed or endorsed by the Regional Authority in terms of Para 5.10 of the Handbook of Procedures Vol I, issued under para 2.4 of the Foreign Trade Policy, within a period of six years from the date of issue of Authorisation, in the following proportions, namely :-

S. N.	Period from the date of issue of Authorization	Proportion of total export obligation
(1)	(2)	(3)
1	Block of 1st to 4th year	50%
2	Block of 5th to 6th year	50%

(7) that if the importer does not claim exemption from the additional duty leviable under section 3 of the Customs Tariff Act, 1975, the additional duty so paid by him shall not be taken for computation of the net duty saved for the purpose of fixation of export obligation provided the Cenvat credit of additional duty paid has not been taken;

(8) that the importer, including a CSP, produces within 30 days from the expiry of each block from the date of issue of authorisation or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs may allow, evidence to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs showing the extent of export obligation fulfilled, and where the export obligation of any particular block is not fulfilled in terms of the condition (6), the importer shall within three months from the expiry of the said block pay duties of customs equal to an amount which bears the same proportion to the duties leviable on the goods, but for the exemption contained herein, which the unfulfilled portion

of the export obligation bears to the total export obligation, together with interest at the rate of 15% per annum from the date of clearance of the goods;

It is thus evident from the above notification that the said importer was required to execute a bond in such form and for such sum and with such surety or security as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs binding himself to fulfill export obligation on FOB basis equivalent to six times the duty saved on the goods imported as may be specified on the licence or authorization, or for such higher sum as may be fixed or endorsed by the licencing Authority or Regional Authority, within a period of six years from the date of issuance of licence or authorization i.e. complete 50% export obligation within first block of 1<sup>st</sup> to 4<sup>th</sup> years and remaining 50 % in second block of 5<sup>th</sup> to 6<sup>th</sup> years.

3. Accordingly, the said importer had executed Bond dated 19.07.2013 for Rs. 15,00,000/- backed by Bank Guarantee No. BG/414/2013-14 dated 08.06.2013 for Rs. 57,000/- issued by the Kapol Co-Operative Bank Ltd, Ring Road, Surat and paid Rs.600/- vide TR-6 Challan No.062/13-14 dated 23.08.2013, for EPCG License No. 5230011970 dated 19.06.2013. They had also undertaken to fulfill all the terms and conditions specified in the License and the said Notification.

4. The said machinery i.e. 03 sets of Computerized Embroidery Machine imported under the above said EPCG License were installed at the factory/business premises i.e. M/s. Shiv Shakti Corporation, Plot No. 100, Ground Floor, GIDC, B/h. Sub Jail, Khatodra, Surat-395002, as per the Installation Certificate dated 07.01.2014 issued by Chartered Engineer Dr. P.G. Gandhi, certifying the receipt of the goods imported and its installation.

5. The aforesaid EPCG License No. 5230011970 dated 19.06.2013 was issued to the said importer and the Bond dated 19.07.2013 was executed. Accordingly, the said importer was required to fulfill the export obligation within a period of six years from the date of EPCG Licence as per the condition laid down in the Notification and EPCG Licence itself and submit the Export Obligation Discharged Certificate issued by the DGFT Authority to the department.

6. A Letter F. No.VIII/6-1250/ICD-SACHIN/2013-14 dated 11.07.2022 was issued to the said importer to either furnish the EODC issued by DGFT, Surat or any extension granted by DGFT, Surat for fulfillment of Export Obligation and the importer submitted copy of a letter dated 29.08.2022 addressed to the DGFT Surat for extenstion of EO Perioid.

6.1. A letter F.No. ICD-Sachin/DGFT/07/2020-21 dated 21.10.2022 was also issued to the Foreign Trade Development officer, DGFT, Surat requesting them to intimate this office, whether the said importer has been issued EODC against EPCG License No. 5230011970 dated 19.06.2013 or any documents showing the fulfillment of the export obligation have been submitted by the aforesaid importer. The Assistant Director, Directorate General of Foreign Trade, Surat vide letter F.No. EPCG/Mis/2020-21 dated 28.10.2022 intimated that the said importer had not submitted any documents to them against fulfillment of export obligation.

6.2. Further, this office issued a letter F. No.VIII/6-1250/ICD-SACHIN/2013-14 dated 01.06.2023 to the said importer to either furnish the EODC issued by DGFT, Surat or any extension granted by DGFT, Surat for fulfillment of Export Obligation or pay up the duty but no reply received. Thus, it appears, from the above that the said importer has failed to fulfill the export obligation as specified in the Licence and has not complied with the mandatory conditions of the Customs Notification No.22/2013-Cus dated 18.04.2013, EPCG Licence and conditions of the Bond dated 19.07.2013.

7. As per the provisions of Section 143 of the Customs Act, 1962, the aforesaid capital goods were allowed clearance by the proper officer on execution of bond by the said importer wherein

the said importer has bound himself to discharge liability within a specified period in certain manner, which he has failed to do, by not fulfilling the export obligation. Therefore, the department is entitled to recover the duty less paid by raising a demand and appropriating the Bank Guarantee furnished by the said importer against this demand. The said section is produced herein below for reference:

**SECTION 143. Power to allow import or export on execution of bonds in certain cases.** - (1) Where this Act or any other law requires anything to be done before a person can import or export any goods or clear any goods from the control of officers of customs and the Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied that having regard to the circumstances of the case, such thing cannot be done before such import, export or clearance without detriment to that person, the Assistant Commissioner of Customs or Deputy Commissioner of Customs may, notwithstanding anything contained in this Act or such other law, grant leave for such import, export or clearance on the person executing a bond in such amount, with such surety or security and subject to such conditions as the Assistant Commissioner of Customs or Deputy Commissioner of Customs approves, for the doing of that thing within such time after the import, export or clearance as may be specified in the bond.

(2) If the thing is done within the time specified in the bond, the Assistant Commissioner of Customs or Deputy Commissioner of Customs shall cancel the bond as discharged in full and shall, on demand, deliver it, so cancelled, to the person who has executed or who is entitled to receive it; and in such a case that person shall not be liable to any penalty provided in this Act or, as the case may be, in such other law for the contravention of the provisions thereof relating to the doing of that thing.

(3) If the thing is not done within the time specified in the bond, the Assistant Commissioner of Customs or Deputy Commissioner of Customs shall, without prejudice to any other action that may be taken under this Act or any other law for the time being in force, be entitled to proceed upon the bond in accordance with law.

8. Since, the said importer appears to failed to fulfill the conditions laid down under Notification No. 22/2013-Cus dated 18.04.2013 in as much as they failed to export goods manufactured from 03 sets of Computerized Embroidery Machine imported under EPCCG Licence No. 5230011970 dated 19.06.2013 which was equivalent to six times the duty saved on the goods imported and also neither produced EODC issued by DGFT, Surat nor could produce any extension granted by DGFT, Surat for fulfillment of Export Obligation. Hence, they appear liable to pay duty of Rs.3,83,944/- in respect of the said imported goods along with interest at the applicable rate, in terms of conditions of the said Notification read with condition of Bond executed by the said importer read with Section 143 of the Customs Act, 1962.

8.1. It appears that the imported capital goods have not been used for intended purpose for which the exemption from payment of duty was claimed and therefore, the aforesaid Capital goods appears liable for confiscation under Section 111(o) of the Customs Act, 1962 and thus the said importer appears to have rendered itself liable for penal action under the provisions of Section 112(a) and Section 117 of the Customs Act, 1962.

8.2. Since, the said importer could not fulfill the conditions laid down under Notification No.22/2013-Cus dated 18.04.2013, the Bank Guarantee No. BG/414/2013-14 dated 08.06.2013 for Rs. 57,000/- issued by the Kapol Co-Operative Bank Ltd, Ring

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Road, Surat and paid Rs.600/- vide TR-6 Challan No.062/13-14 dated 23.08.2013 in favor of the Deputy/Asstt. Commissioner of Customs, ICD-Sachin, Surat against the EPCG License No. 5230011970 dated 19.06.2013 appears required to be appropriated against the proposed demand.

8.3. As per para (8) of Customs Notification No. 22/2013-Cus dated 18.04.2013, the importer was required to produce, within 30 days from the expiry of each block from the date of issue of authorization or within such extended period, evidence to the extent of export obligation fulfilled by them, and where the export obligation of any particular block was not fulfilled, the importer was required to pay duties of customs equal to an amount which for the unfulfilled portion of the export obligation along with interest within three months from the expiry of the said block. The said importer has also given bond to this effect. The letter dated 11.07.2022 and 01.06.2023 were written to the importer to intimate the extent of export obligation fulfilled by them but they have neither produced EODC/extension of export obligation period nor any documents regarding payment of Customs Duty. Thus, the fact that they had neither completed their Export obligation nor paid the duty on import as per law & procedure is on record. The DGFT also informed that the importer has not submitted any documents regarding fulfillment of Export obligation. Thus, it appears that the said importer has neither fulfilled their Export obligation nor paid the customs duty along with interest for non-fulfillment of EO. These facts were not disclosed to the department or DGFT, thereby suppressing the facts with a clear intent to evade the payment of duty.

9. In view of the foregoing, a Show Cause Notice bearing F. No.

VIII/6-1250/ICD-Sachin/2013-14 dated 05.07.2023 and a Corrigendum dated 04.08.2023, were issued by the Assistant Commissioner, ICD-Sachin, to M/s. Shiv Shakti Corporation, located at Plot No. 100, Ground Floor, GIDC, Behind Sub Jail, Khatodra, Surat-395002, calling upon them to show cause to the Additional/Joint Commissioner of Customs, Customs House, Hazira Port, Hazira, Surat as to why:"

- (i) The benefit of Zero Duty for EPCG Scheme under Notification No. 22/2013-Cus dated 18.04.2013 on the subject imported Computerized Embroidery Machine in the name of M/s. Shiv Shakti Corporation, should not be denied.
- (ii) Customs Duty totally amounting to Rs.3,83,944/- (Rupees Three Lakh Eighty Three Thousand Nine Hundred Forty Four only) being the Duty forgone at the time of import under EPCG Licence, should not be demanded and recovered from them in terms of Notification No.22/2013-Cus dated 18.04.2013 as amended, read with the Conditions of Bond executed and furnished by them in term of Section 143 of the Customs Act, 1962 by enforcing the terms of the said Bond and as to why the Bank Guarantee No. BG/414/2013-14 dated 08.06.2013 for Rs. 57,000/- issued by the Kapol Co-Operative Bank Ltd, Ring Road, Surat and payment of Rs.600/- vide TR-6 Challan No.062/13-14 dated 23.08.2013 backed against the Bond, should not be appropriated and adjusted towards the Duty liability as mentioned above.
- (iii) Interest at the applicable rate should not be recovered from them on the Customs Duty as mentioned at (ii) above in term of Notification No. 22/2013Cus dated 18.04.2013 as amended from time to time read with Conditions of the Bond executed in term of Section 143 of the Customs Act, 1962.
- (iv) The imported Capital Goods should not be held liable for confiscation under Section 111(o) of the Customs Act, 1962 read with conditions of Bond executed,

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in terms of Section 143 of the Customs Act, 1962 read with Notification No.22/2013-Cus dated 18.04.2013 as amended from time to time.

- (v) Penalty should not be imposed on the Importer under Section 112(a) of the Customs Act, 1962 for the acts of omission & commission mentioned above.
- (vi) Penalty should not be imposed on the Importer under Section 117 of the Customs Act, 1962 for the acts of omission & commission mentioned above.
- (vii) Bond executed by them at the time of import should not be enforced in terms of Section 143(3) of the Customs Act, 1962 and the Bank Guarantee thereof should not be encashed for recovery of the Customs Duty as mentioned above and interest thereupon.

**DEFENSE SUBMISSION AND PERSONAL HEARING:**

10. In response to the subject Show Cause Notice, the Noticee, vide their letter dated 28.07.2023, admitted that they were unable to fulfill the Export Obligation within the prescribed period specified in the authorization, citing technical reasons. They further informed that they had applied for regularization under the Amnesty Scheme and had submitted an application to the DGFT, Surat on 27.06.2023. Subsequently, vide letter dated 25.01.2024, received on 30.01.2024, the Noticee informed that they had paid the applicable Customs Duty and Interest under the Amnesty Scheme and had submitted the duty-paid TR-6 challan to the DGFT for one-time settlement, in accordance with Public Notice No. 02/2023 dated 01.04.2023. The Noticee also undertook to submit the Export Obligation Discharge Certificate (EODC)/Redemption Letter as soon as the same is received from the DGFT.

10.1 Since, the EODC/Redemption letter was not issued and the matter was pending before DGFT, the SCN was put into call book on 31.01.2025 in terms of para 5 of the Board Circular No.16/2017-Customs dated 02.05.2017. Now, Noticee vide letter dated 17.02.2025 received on 01.07.2025 has submitted Final Duty Paid Regularization Letter dated 17.02.2025 issued by DGFT, Surat. Accordingly, the case has been taken up for adjudication. The opportunity of Personal hearing was given to the Noticee on dated 24.09.2025 vide letter dated 16.09.2025. The notice vide mail dated 23.09.2025 submitted that their case was regularized under Amnesty Scheme and EODC was issued by DGFT on 17.02.2025 and requested to drop the proceedings initiated vide the said SCN dated 05.07.2023. Further, Shri Nikhil Jacob Parapurathu, Advocate of Noticee appeared for personal hearing through virtual mode on 24.09.2025 and he reiterated the same contents of the written reply submitted vide mail dated 23.09.2025.

**DISCUSSIONS AND FINDINGS:**

11. I have carefully gone through the Show cause notice, records, submissions and facts in the present case.

12. I find that in the present case a Show Cause Notice F. No. VIII/6-1250/ICD-Sachin/2013-14 dated 05.07.2023 was issued to the noticee/importer, holding EPCG License No. 5230011970 dated 19.06.2013, by the Assistant Commissioner of Customs, Surat for non-fulfillment of export obligation as prescribed vide Notification No. 22/2013-Cus dated 18.04.2013 and non-submission of Export obligation discharge certificate (EODC), issued by DGFT authorities in this regard, to the Customs authorities. I also find that a corrigendum dated 04.08.2023 to SCN dated 05.07.2023 was issued in this regard to the notice/importer calling upon them to show cause to the Additional/Joint Commissioner of Customs, Customs House, Hazira Port, Hazira, Surat as to why. Further as per Notification No. 22/2013-Cus dated 18.04.2013 the importer was required to fulfill the export obligation on FOB basis equivalent to six times the duty saved on the goods imported within six years from the date of authorization, as may be specified on the License or authorization. I also find that the present case was transferred into callbook in terms of para 5 of the Board Circular No.16/2017-Customs dated 02.05.2017 after the noticee informed that they have gone into Amnesty Scheme before DGFT, Surat, in terms of Public Notice No. 02/2023 dated 01.04.2023, and submitted proof of acknowledgment before Customs authorities.

13. Now, in view of the submission of EODC regularization letter i.e. Final Duty Paid Regularization Letter 17.02.2025 issued by DGFT, Surat, by the Noticee, the case has been taken out from call book in September-2025 with the approval of competent authority and has been taken up for adjudication. Now, the issues for consideration before me are as follows:

- (i) Whether the noticee viz. M/s. Shiv Shakti Corporation has failed to fulfill the export obligation (EO) as prescribed under the EPCG Licence No. 5230011970 dated 19.06.2013, in terms of Notification No. 22/2013-Cus dated 18.04.2013, against which exemption from customs duty was availed on import of 03 sets of Computerized Embroidery Machines.
- (ii) Whether the Noticee has fulfilled Amnesty Scheme criteria for the EPCG license issued to them.
- (iii) Whether the Noticee is liable for confiscation of Capital Goods and penalties as proposed in the SCN.

14. Now I proceed to decide whether the Noticee has fulfilled the export obligation prescribed under zero duty EPCG scheme under the said Notification No. 22/2013-Cus dated 18.04.2013 and also whether fulfilled Amnesty Scheme criteria for the EPCG license issued to them.

14.1. I find that the present recovery proceeding was initiated due to the non-submission of proof of fulfillment of the export obligation and the absence of the Export Obligation Discharge Certificate (EODC) in respect of EPCG Authorization No. 5230011970 dated 19.06.2013, under which the Noticee availed the benefit of zero

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customs duty at the time of import. However, the Noticee, vide letter dated 17.02.2025, received on 01.07.2025, has submitted that the DGFT,

Surat, by its letter dated 17.02.2025, issued the Final Duty Paid Regularization Letter under the Amnesty Scheme (F. No. 52EEEPC01901AM24) in relation to the impugned EPCCG Authorization No. 5230011970 dated 19.06.2013. I further note that neither the application submitted by the Noticee to DGFT for the EODC under the Amnesty Scheme nor the Final Duty Paid Regularization Letter dated 17.02.2025 from DGFT, Surat was available on record at the time of issuance of the impugned Show Cause Notice.

14.2. I also note that the DGFT, vide Public Notice No. 02/2023 dated 01.04.2023, introduced the Amnesty Scheme titled "Amnesty Scheme for One-Time Settlement of Default in Export Obligation by Advance and EPCCG Authorization Holders." In accordance with the provisions of this scheme, the Noticee submitted their application for regularization under the Amnesty Scheme to the DGFT on 27.06.2023.

14.3. I find that the Noticee has paid a total amount of Rs. 4,76,820/- vide TR-6 Challan No. 101/23-24 dated 10.10.2023, comprising Customs Duty of Rs. 3,83,944/- and interest of Rs. 92,876/-. Additionally, the Noticee, vide letter dated 17.02.2025 received on 01.07.2025, submitted that the DGFT, Surat has issued the "Final Duty Paid Regularization Letter" dated 17.02.2025 under F. No. 52EEEPC01901AM24, pursuant to the Amnesty Scheme as per Public Notice No. 02/2023 dated 01.04.2023, in respect of EPCCG Authorization No. 5230011970 dated 19.06.2013.

The "Final Duty Paid Regularization Letter" dated 17.02.2025 is reproduced below:



Government of India / भारत सरकार  
 Ministry of Commerce and Industry / वाणिज्य और उद्योग मंत्रालय  
 Department of Commerce / वाणिज्य विभाग  
 Directorate General of Foreign Trade / विदेश व्यापार महानिदेशालय  
 Office of the Joint Director General of Foreign Trade, Surat /संयुक्त महानिदेशक, विदेश व्यापार का कार्यालय, सूरत  
 6th Floor, Resham Bhavan, Lal Darwaja, SURAT, GUJARAT, 395003 / छठी मंजिल, रेशम भवन, लाल दरवाजा, सूरत,  
 सूरत, गुजरात, 395003  
 Email Office : surat-dgft@nic.in , Phone Office : 0261-2423381

FILE NO: 52EEEP01901AM24

Date: (Refer Date of Digital Signature)

**FINAL DUTY PAID REGULARIZATION LETTER**

To,

SHIV SHAKTI CORPORATION ,  
 PLOT NO. 100, GROUND FLOOR ,  
 SURAT 395002 .

( Amnesty Scheme )

**SUBJECT : Payment of Customs Duty with Interest against EPCG Authorization No. 5230011970 DATED : 19/06/2013 regularization and Closer of the case.**

With reference to your letter dated 03/08/2006 , I write to inform you the your case stands Closed against payment of Customs Duty for Rs.383944.00 with interest of Rs.92876.00 Total Rs.476820.00 For regularization of the case.

1. Issued from File Number 52EEEP01901AM24 Date 06/02/2025

2. Copy forwarded to Commissioner of Customs,

EEC Cell,

Commissioner customs, ( 130 ) SURAT DIAMOND PARK, GIDC, SACHIN, SURAT-394230 .

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

Note: If digitally signed, the date of digital signature may be taken as date of document.

**FOR, SHIV SHAKTI CORPORATION**



*Dinesh. J.*

PROPRIETOR

Signature valid

Document has been digitally signed by DINESH NARANBHAI CHAWDA, FTDO, RA SURAT on 17-Feb-2025.

Digital Signature Details:  
 Name: Dinesh Narambhai Chawda  
 FTDO, RA SURAT  
 Date: 17-Feb-2025 10:01:04  
 Reason: DINESH CHAWDA@GOV.IN  
 Location: RA SURAT

14.4. I find that the Noticee has complied with the procedure prescribed by the DGFT under the "Amnesty Scheme for One-Time Settlement of Default in Export Obligation by Advance and EPCG Authorization Holders," as introduced vide Public Notice No. 02/2023 dated 01.04.2023, in respect of EPCG Authorization No. 5230011970 dated 19.06.2013. The Noticee has duly paid the Customs Duty amounting to Rs. 3,83,944/- along with interest of Rs. 92,876/-, totaling Rs. 4,76,820/- (Rupees Four Lakh Seventy Six Thousand Eight Hundred Twenty Only) within the prescribed time limit provided under the scheme towards the regularization of their case.

14.5. Sub Para (vi) of Para II of the said Public Notice No. 02/2023 dated 01.04.2023, reads as- The applicant thereafter can pay Customs duty plus interest with the Jurisdictional Customs Authorities concerned and submit proof thereof to the regional authority of DGFT concerned". I find that the noticee vide TR-6 Challan No. 101/23-24 dated 10.10.2023 have made payment towards Customs Duty of Rs. 3,83,944/-, & Interest of Rs. 92,876/-. Thus total Rs. 4,76,820/- ( Rupees Four Lakh Seventy Six Thousand Eight Hundred Twenty Only) is paid by the noticee under Amnesty

OIO No: 138/ADC/SR/O&amp;A/2025-26

F. No: GEN/ADJ/ADC/1761/2025-ICD-SRT-CUS-COMMRTE-AHMEDABAD

Scheme for one time settlement of default in export obligation. I find that in view of payment of applicable Customs duty and interest and subsequent issuance of FINAL DUTY PAID REGULARIZATION LETTER UNDER AMNESTY SCHEME dated 17.02.2025 by the DGFT, Surat, noticee has fulfilled the conditions of the Amnesty Scheme. Thus, I find that total Customs duty of Rs. 3,83,944/- paid by the noticee is required to be appropriated against the total demand of Rs. 3,83,944/- (Rupees Three Lakh Eighty Three Thousand Nine Hundred Forty Four only). Further, Interest of Rs. 92,876/- paid by the noticee is also required to be appropriated against the demand of interest.

15. Now I proceed to decide whether the noticee is liable for confiscation of Capital Goods and penalties as proposed in the Show Cause Notice.

15.1. Since the noticee has complied with the conditions of "Amnesty Scheme for one time settlement of default in export obligation" against EPCG Authorisation No. 5230011970 dated 19.06.2013 in accordance with Public Notice No. 02/2023- dated 01.04.2023 read with Notification No. 32/2023-Customs dated 26.04.2023 and Circular No. 11/2023-Customs dated 17.05.2023, I do not find it worth to hold the goods liable for confiscation under Section 111 (o) of the Customs Act, 1962 as proposed in the Show Cause Notice. Accordingly, I also find that no penalty is imposable on the noticee under Section 112 (a) and 117 of the Customs Act, 1962.

16. In view of above discussion and findings, I pass the following order:

### ORDER

16.1. I confirm the demand of Customs Duty amounting to Rs. 3,83,944/- (Rupees Three Lakh Eighty Three Thousand Nine Hundred Forty Four only) being the duty foregone at the time of import of Capital Goods under said EPCG Licence in terms of Notification No. 22/2013-Cus dated 18.04.2013 as amended, read with the Conditions of Bond executed and order the same to be recovered from M/s. Shiv Shakti Corporation, Plot No. 100, Ground Floor, GIDC, B/h. Sub Jail, Khatodra, Surat-395002, in terms of Section 143 of the Customs Act, 1962 by enforcing the terms of the above mentioned Bond. I order to appropriate the Customs Duty of Rs. 3,83,944/- & Interest of Rs. 92,876/- paid by M/s. Shiv Shakti Corporation in terms of Public Notice No. 02/2023 dated 01.04.2023 issued by the DGFT.

16.2. Since M/s. Shiv Sakti Corporation had paid the Customs Duty of Rs. 3,83,944/- & Interest of Rs. 92,876/- in terms of Public Notice No. 02/2023 dated 01.04.2023 for 'Amnesty Scheme for one time settlement of default in export obligation' introduced by the DGFT and issuance of "FINAL DUTY PAID REGULARISATION LETTER" by the DGFT, Surat vide F.No. 52EEPC01901M24 dated 17.02.2025, I do not hold the goods liable for confiscation under Section 111 (0) of the Customs Act, 1962 and consequently no Redemption Fine under Section 125 (1) is imposable.

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16.3. I do not impose any penalty upon M/s. Shiv Shakti Corporation, Plot No. 100, Ground Floor, GIDC, B/h. Sub Jail, Khatodra, Surat-395002 in terms of Section 112(a) & 117 of the Customs Act, 1962.

16.4. The Show Cause Notices F. No. VIII/6-1250/ICD-Sachin/2013-14 dated 05.07.2023 is disposed off in above terms.

(Shravan Ram)  
Additional Commissioner  
Customs, Ahmedabad

**DIN: 20250971MN0000666A4B**

**F. No. GEN/ADJ/1761/2025-ICD-SRT-CUS-COMMRTE-AHMEDABD**

**Dated: 29.09.2025**

By Speed Post A.D./E-mail /Hand Delivery/Through Notice Board

To,

M/s. Shiv Shakti Corporation  
Plot No. 100, Ground Floor, GIDC,  
B/h. Sub Jail, Khatodra,  
Surat-395002

Shri Dipen Hasmukhlal Bhanabhagwanwala  
Proprietor of M/s. Shiv Shakti Corporation,  
Plot No. 99, GIDC, B/h. Sub Jail,  
Khatodra,  
Surat-395002

Copy to :-

1. The Principal Commissioner, Customs, Ahmedabad.
2. The Deputy Commissioner of Customs, ICD-Sachin, Surat.
3. The System In-Charge, Customs HQ, Ahmedabad for uploading on the official website i.e. <http://www.ahmedabadcustoms.gov.in>
4. The Joint Director General, DGFT, 6<sup>th</sup> Floor, Resham Bhavan Lal Darwaja, Surat-395003 for information and necessary action.
5. Guard File/Office copy.
6. Notice Board