



प्रधान आयुक्त का कार्यालय, सीमा शुल्क,अहमदाबाद

“सीमाशुल्क भवन ,”पहली मंजिल ,पुराने हाईकोर्ट के सामने ,नवरंगपुरा ,अहमदाबाद – 380 009.

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DIN: 20250971MN0000000E11

PREAMBLE

A	फाइल संख्या/ File No.	:	GEN/ADJ/ADC/1733/2025-ICD-SRT-CUS-COMMRTE-AHMEDABAD
B	कारण बताओ नोटिस संख्या-तारीख / Show Cause Notice No. and Date	:	F. No. ICD/Sachin/1375/2011-12 dated 30.05.2022
C	मूल आदेश संख्या/ Order-In-Original No.	:	135/ADC/SR/O&A/2025-26
D	आदेश तिथि/ Date of Order-In-Original	:	24.09.2025
E	जारी करनेकी तारीख/ Date of Issue	:	24.09.2025
F	द्वारापारित/ Passed By	:	SHRAVAN RAM, Additional Commissioner, Customs Ahmedabad.
G	आयातक का नाम औरपता / Name and Address of Importer / Passenger	:	M/S. MOMAYA CREATION, PLOT NO. 44, SURVEY NO. 7, MAHAPRABHU NAGAR, LIMBAYAT, SURAT-394210 SHRI KARAMSHI MEGHJI KATARIA, PROPRIETOR OF M/S. MOMAYA CREATION, C-206, MARUTI COMPLEX, OPP. MODEL TOWN, DUMBHAL, SURAT-395010
(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हें यह जारी की गयी है।		
(2)	कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क(अपील), चौथी मंजिल, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है।		
(3)	अपील के साथ केवल पांच (5.00) रुपये का न्यायालय 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 साथ केवल पांच (5.00) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए।		
(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को 7.5 % (अधिकतम 10 करोड़) शुल्क अदा 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, 1962 की धारा 129 के प्रावधानों का अनुपालन नहीं करने के लिए अपील को खारिज कर दिया जायेगा।		

BRIEF FACTS OF THE CASE:

M/s. Momaya Creation, Plot No. 44, Survey No. 7, Mahaprabhu Nagar, Limbayat, Surat-394210 (hereinafter referred as “the noticee” for the sake of brevity), holding Import Export Code No. 5211007875 had imported 02 Sets of capital goods viz. Computerized Embroidery Machine under EPCG Licence No. 5230009353 dated 09.08.2011, as amended, by saving duty of **Rs. 2,48,609/- (Actual Duty Utilized of Rs. 2,46,611/-)** and had cleared the same vide below mentioned Bill of Entry at a concessional rate of duty @ 3% while availing the benefit of exemption available under Notification No. 103/2009-Cus dated 11.09.2009. The details of import are as under:

S. N.	B/E No. & Date	Qty. machinery cleared	Assessable Value (Rs.)	Duty Saved/ available as per EPCG Licence (Rs.)	Total Duty Foregone/Debited at the time of clearance (Rs.)	BG Amount (Rs.)
1	789/11-12 dtd. 20.08.2011	02	11,77,389/-	2,48,609/-	2,46,611/-	38,000/-
	TOTAL	02	11,77,389/-	2,48,609/-	2,46,611/-	38,000/-

2. The importer had executed Bond dated 20.08.2011 for Rs. 6,50,000/- backed by Bank Guarantee No. G53GPGE112230002 dated 11.08.2011 for Rs. 38,000/- issued by the Canara Bank, Ring Road, Surat for EPCG License No. 5230009353 dated 09.08.2011. They had also undertaken to fulfill all the terms and conditions specified in the License and the said Notification.

3. The 02 Sets of Computerized Embroidery Machine imported under the above said EPCG License were installed at the factory/business premises i.e **M/s. Momaya Creation**, Plot No. 44, Survey No. 7, Mahaprabhu Nagar, Limbayat, Surat-394210, as per the Installation Certificate dated 22.09.2011 issued by Chartered Engineer Dr. P. J. Gandhi, Surat certifying the receipt of the goods imported and its installation.

4. In terms of the conditions of Notification No. 103/2009-Cus dated 11.09.2009, the Noticee was required to fulfill the export obligation on FOB basis equivalent to Eight times of the duty saved on the goods imported as specified on the license or authorization.

4.1 Further, the Noticee 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 Eight times the duty saved

on the goods imported as may be specified on the license or authorization, or for such higher sum as may be fixed or endorsed by the licensing Authority or Regional Authority, within a period of Eight years from the date of issuance of license or authorization, i.e. complete 50% export obligation within first block of 1st to 6th years and remaining 50 % in second block of 7th to 8th years.

4.2. The Noticee was, thus, required to fulfill the export obligation within a period of Eight years from the date of issuance of EPCG Licence in terms of the condition laid down in the Notification and in the EPCG License itself. In the instant case, the EPCG Licence was issued to the Noticee on 09.08.2011 and accordingly, the said Noticee was required to fulfill export obligation by 08.08.2019 i.e. within a period of eight years from the date of issuance of license or authorization. Further, the Noticee was also required to submit the Export Obligation Discharge Certificate (EODC) issued by the Regional DGFT Authority before the jurisdictional Customs authorities by the date as specified above.

5. Letter dated 08.05.2018 was issued vide F. No. ICD-Sachin/1375/2011-12, to the Noticee requesting them to submit evidences regarding export to the extent of 50% of the total export obligation but the Noticee has not responded to the above communication. Further, letters dated 07.02.2020, 21.02.2020 and 01.05.2021 were issued vide F. No. ICD-Sachin/1375/2011-12, to the Noticee requesting them to furnish the copy of EODC or any extension issued by the Regional Authority, DGFT, Surat for fulfillment of Export Obligation. However, the Noticee has not responded to the above communication.

5.1 Since, no response was received from the Noticee, a letter dated 22.11.2021 was issued to the Foreign Trade Development Officer, DGFT, Surat requesting them to inform this office whether the EODC has been issued or any extension granted to the said Noticee or any documents showing the fulfillment of the export obligation have been received by them against the aforesaid EPCG License No. 5230009353 dated 09.08.2011.

5.2 In response, the Assistant Director, Directorate General of Foreign Trade, Surat vide letter F.No. EPCG/Mis./2020-21 dated 23.11.2021 informed that till date no documents showing the fulfillment of export obligation have been submitted by the aforesaid Noticee. Assistant Director, Directorate General of Foreign Trade, Surat vide letter dt. 25.05.2022 further intimated that the importer has been issued demand notice against EPCG License No. 5230009353 dated 09.08.2011.

5.3 In view of the above, it is evident that the Noticee had failed to fulfill the export obligation as specified in the License and did not comply with the mandatory condition of the Notification No. 103/2009-Cus dated 11.09.2009, the

condition of EPCG License and also the conditions of the Bond executed and furnished by them.

6. LEGAL PROVISIONS:

6.1 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.”

6.2 SECTION 111. “Confiscation of improperly imported goods, etc. -

The following goods brought from a place outside India shall be liable to confiscation: -

...

(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;”

6.3 SECTION 112: It provides for penalty for improper importation of goods according to which,

“Any person, -

(a) who in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or

...

Shall be liable;-

...

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of Section 114 A, to a penalty not exceeding ten percent of the duty sought to be evaded or five thousand rupees, whichever is higher:

PROVIDED that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty five per cent of the penalty so determined;

...”

6.4 SECTION 117:

“Penalties for contravention, etc., not expressly mentioned. -

Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees].”

7. The Noticee was allowed clearance of the aforesaid capital Goods/machines, by the proper officer, on execution of a Bond in terms of the provisions of section

143 of the Customs Act, 1962. By executing the Bond before the Deputy/Assistant Commissioner of Customs, ICD-Sachin, Surat, the Noticee had bound themselves to discharge liability within a specified period, however, it appears the said noticee has failed to do, by not fulfilling the export obligation. Therefore, the Customs authorities are entitled to recover the Duty not paid or short paid by the Noticee by raising a demand and appropriating the Bank Guarantee furnished by them against the proposed demand.

7.1 Therefore, it appears that the noticee failed to fulfill the conditions laid down under Notification No. 103/2009-Cus dated 11.09.2009 in as much it appears that the noticee has failed to fulfill export obligations against the goods imported by using the aforesaid EPCG License No. 5230009353 dated 09.08.2011. The Noticee neither submitted the EODC issued by the DGFT, Surat nor could produce any documents showing extension granted to them for fulfillment of Export Obligation.

7.2 The Noticee was, therefore, liable to pay Customs Duty not paid (i.e. saved) by them amounting to Rs. 2,46,611/- at the time of import/clearance along with interest at the applicable rate, in terms of conditions of the said Notification read with condition of the Bond executed by them read with Section 143 of the Customs Act, 1962.

8. It also appears that the imported capital goods were not used for intended purpose for which the exemption from payment of duty was claimed and therefore, the aforesaid capital goods imported against the above said EPCG License were liable for confiscation under Section 111(o) of the Customs Act, 1962. It therefore appears that the Noticee had rendered themselves liable to penalty under Section 112 (a) and Section 117 of the Customs Act, 1962.

9. Since, the Noticee could not submit the said EODC and therefore appears to have failed to fulfill the conditions laid down under Notification No. 103/2009-Cus dated 11.09.2009 as well as under the EPCG License and the Bond; the Bank Guarantee No. G53GPGE112230002 dated 11.08.2011 for Rs. 38,000/- issued by the Canara Bank, Ring Road, Surat furnished by the Noticee against the aforesaid EPCG License No. 5230009353 dated 09.08.2011 appears liable to be encashed and deposited in the Government exchequer.

10. In the view of the above, **M/s. Momaya Creation**, Plot No. 44, Survey No. 7, Mahaprabhu Nagar, Limbayat, Surat-394210 was issued a show cause notice bearing F. No. ICD/Sachin/1375/2011-12 dated: 30.05.2022 by the Deputy Commissioner of Customs, Surat, as to why:

- (i) The benefit of concessional rate of duty @ 3% for EPCG Scheme under Notification No. 103/2009-Cus dated 11.09.2009 on the subject imported

Computerised Embroidery Machine in the name of **M/s. Momaya Creation**, Plot No. 44, Survey No. 7, Mahaprabhu Nagar, Limbayat, Surat-394210 should not be denied.

- (ii) Customs Duty totally amounting to **Rs. 2,46,611/- (Rupees Two Lakh Forty Six Thousand Six Hundred Eleven 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. 103/2009-Cus dated 11.09.2009 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. G53GPGE112230002 dated 11.08.2011 for Rs. 38,000/- issued by the Canara Bank, Ring Road, Surat 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. 103/2009-Cus dated 11.09.2009 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, in terms of Section 143 of the Customs Act, 1962 read with Notification No. 103/2009-Cus dated 11.09.2009 as amended from time to time.
- (v) Penalty should not be imposed on the noticee 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 noticee under Section 117 of the Customs Act, 1962 for the acts of omission & commission mentioned above.

10.1. The case was adjudicated by the then adjudicating authority vide OIO No. SRT/CUS/ICD-SACHIN/DC/73/2022-23 dt. 09.12.2022 Wherein the adjudicating authority passed order as under: –

- (i) disallowed the benefit of concessional rate of duty @ 3% for EPCG Scheme under Notification No. 103/2009-Cus dated 11.09.2009 on the subject imported capital goods.
- (ii) confirmed the demand of customs duty amounting **Rs. 2,46,611/- (Rupees Two Lakh Forty Six Thousand Six Hundred Eleven only)** being the Duty forgone at the time of import under EPCG Licence, in terms of Notification No. 103/2009-Cus dated 11.09.2009 as amended, read with the Conditions of Bond executed and ordered for recovery in terms of the Section 143 of the Customs Act, 1962.
- (iii) ordered to appropriate the amount of Rs. 38,000/-, by encashment of the Bank Guarantee No. G53GPGE112230002 dated 11.08.2011 for Rs. 38,000/-

issued by the Canara Bank, Ring Road, Surat submitted by the noticee. The same is required to be encashed and deposited in the Government exchequer. The amount may be adjusted against the duty liability.

(iv) Ordered for confiscation of impugned capital goods under Section 111(o) of Customs Act, 1962. However, allowed the noticee an option to release the said goods on payment of redemption fine of Rs. 62,000/- under Section 125 of the Customs Act, 1962.

(v) Ordered for recovery of Interest at the applicable rate from M/s. Momaya Creation on the Customs Duty as mentioned at (ii) above in term of Notification No. 103/2009-Cus dated 11.09.2009 as amended from time to time read with Conditions of the Bond executed in term of Section 143 of the Customs Act, 1962 by enforcing the Bond.

(vi) Imposed penalty of Rs. 24,700/- on M/s. Momaya Creation under Section 112(a) of the Customs Act, 1962.

(vii) Imposed penalty of Rs. 24,700/- on M/s. Momaya Creation under Section 117 of the Customs Act, 1962.

10.2. Being aggrieved with the Order in Original No. SRT/CUS/ICD-SACHIN/DC/73/2022-23 dt. 09.12.2022 issued by the Deputy Commissioner of Customs, Surat the noticee filed an appeal with the Commissioner of Customs (Appeals), Ahmedabad. The Commissioner of Customs (Appeals), Ahmedabad, vide Order-in-Appeal No. AHD-CUSTOM-000-APP-303-24-25 dated 17.02.2025, allowed the appeal by way of remand to the adjudicating authority for passing fresh order after taking the submissions made by the appellant in the present appeal on record and pass fresh order. The appellate authority observed that appellant has submitted a scan copy of the EODC Certificate towards the fulfillment of the export obligation in respect of the EPCG Licence No. 5230009353 dated 09.08.2011. It was further observed that these submissions are made for the first time before appellate authority and not raised before adjudicating authority. The veracity of EODC in respect of EPCG Licence No. 5230009353 dated 09.08.2011 needs verification from the original case records. Thereafter, the appellate authority allowed the appeal of the noticee- “by way of remand to the adjudicating authority for passing fresh orders after considering the submissions made by the appellant in the present appeal on record. The adjudicating authority shall examine the available facts, documents, submissions and issue speaking order afresh following principles of natural justice and legal provisions.” Accordingly, as directed by the Appellate authority, the case has been taken up for fresh adjudication. The case has been taken up for fresh adjudication under Additional Commissioner competency in terms of the value of goods liable for confiscation.

DEFENSE SUBMISSION AND PERSONAL HEARING:

11. Opportunity for Personal hearing was given to the Noticee on 23.07.2025 vide letter dated 15.07.2025, in compliance with Principle of Natural Justice.

11.1 In response, the Noticee vide letter dt. 22.07.2025 informed that they had fulfilled their export obligation and requested to drop the SCN proceeding initiated against them and also relied upon submission dt. 20.05.2025. The Noticee also submitted a copy of the EODC /Redemption letter dated 22.10.2024 issued by the DGFT, Surat. They further conveyed that they do not wish to avail any personal hearing in the matter and requested that the case be decided on merits.

DISCUSSIONS AND FINDINGS:

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

13. I find that in the present case a Show Cause Notice F. No. ICD/Sachin/1375/2011-12 dated 30.05.2022 was issued to the noticee/importer, holding EPCG License No. 5230009353 dated 09.08.2011, by the Deputy Commissioner of Customs, Surat for non-fulfillment of export obligation as prescribed vide Notification No. 103/2009-Cus dated 11.09.2009 and non-submission of Export obligation discharge certificate (EODC), issued by DGFT authorities in this regard, to the Customs authorities. As per Notification No. 103/2009-Cus dated 11.09.2009 the importer was required to fulfill the export obligation on FOB basis equivalent to eight times the duty saved on the goods imported within eight years from the date of authorization, as may be specified on the License or authorization. The case was adjudicated by the then adjudicating authority vide OIO No. SRT/CUS/ICD-SACHIN/DC/73/2022-23 dt. 09.12.2022 wherein he confirmed the demand. Being aggrieved, the noticee preferred an appeal before Commissioner of Customs (Appeals), Ahmedabad. The Commissioner of Customs (Appeals), Ahmedabad, vide Order-in-Appeal No. AHD-CUSTM-000-APP-303-24-25 dated 17.02.2025 allowed the appeal by way of remand to the adjudicating authority for passing fresh order after taking the submissions made by the appellant in the present appeal on record and pass fresh order. In view of Commissioner of Customs (Appeals), Ahmedabad direction, the case has been taken up for fresh adjudication. Now, the issues for consideration before me are as follows:

- (i) Whether the concessional rate of duty @ 3% for EPCG scheme under the said Notification No. 103/2009-Cus dated 11.09.2009 is admissible to the Noticee in absence of non-fulfillment of the export obligation prescribed therein, as alleged in the Show cause notice.

- (ii) 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 concessional rate of duty @ 3% for EPCG scheme under the said Notification No. 103/2009-Cus dated 11.09.2009 is admissible to the Noticee.

14.1. I find that present recovery proceeding was initiated against noticee for non-submission of proof of fulfillment of export obligation and non-submission of Export obligation discharge certificate (EODC) in respect of EPCG License No. 5230009353 dated 09.08.2011, against which concessional rate of duty @ 3% during import was availed by the noticee. As per Notification No. 103/2009-Cus dated 11.09.2009 the importer was required to fulfill the export obligation on FOB basis equivalent to eight times the duty saved on the goods imported within eight years from the date of authorization, as may be specified on the License or authorization.

14.2. I find that Commissioner of Customs (Appeals), Ahmedabad while remanding the case back has observed that- *“appellant has submitted a scan copy of the EODC letter towards the fulfillment of the export obligation in respect of the EPCG Licence No. 5230009353 dated 09.08.2011. However, it is observed that these facts have been brought before the appellate authority for the first time and the adjudicating authority had no occasion to consider the same. -----In view of above, I set aside the impugned order and allow the appeal filed by the appellant by way of remand to the adjudicating authority for passing fresh orders after considering the submissions made by the appellant in the present appeal on record”*. I further find that the noticee vide letter dt. 22.07.2025 has submitted that that DGFT, Surat has issued EODC/Redemption Letter dt. 22.10.2024 issued from F. No. 52EFEPC06123AM25 i.r.o of the impugned EPCG authorization No. 5230009353 dated 09.08.2011. I also find that the neither the application for issue of EODC to DGFT by the noticee nor the EODC/Redemption Letter dt. 22.10.2024 issued by DGFT, Surat was available at the time of issuance of the impugned Show cause notice.

14.3. I find that noticee vide letter dated 22.07.2025 submitted that DGFT, Surat has issued EODC dt. 22.10.2024 in the case. Vide the said EODC/Redemption letter 22.10.2024 issued from F. No. 52EFEPC06123AM25, DGFT has communicated to the noticee as per Image-1 below

Image 1

UDINEPCGM00439013AM25



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 / ई-मेल : surat-dgft@nic.in . Phone Office / दूरभाष कार्यालय : 0261-2423381

To / सेवा में,

MOMAYA CREATION
PLOT NO.44, SURVEY NO. 7.,
MAHAPRABHU NAGAR, LIMBAYAT,
SURAT/GUJARAT, SURAT,
GUJARAT - 394210
INDIA

Amnesty Scheme.

Sir / Madam / M/s.

महोदय/ महोदया / सुश्री,

Based on your request and the supporting document proofs provided, the Redemption status for EPCG Authorisation has been updated in the online DGFT systems. May please see following updation details for your reference please -
आपके आवेदन और प्रदान किए सह्यक दस्तावेजी प्रमाणों के आधार पर प्राधिकार पत्र के लिए मोचन स्थिति (रिडेम्पशन स्टेटस) EPCG को ऑनलाइन डीजीएफटी सिस्टम में अद्यतित कर दिया गया है। कृपया अपने संदर्भ के लिए निम्नलिखित अद्यतित विवरण को देखें। -

Authorisation Number / प्राधिकार पत्र सं. : 5230009353

Issue Date / जारी करने की तिथि: 09/10/2024

Issued Against File Number / फाइल सं. के तहत जारी किया गया: 52EFEP06123AM25

Total Custom Duty Paid: Rs. 37,313/-

Total Interest on Duty Paid: Rs. 78,604/-

Total Amount Paid: Rs. 1,15,917/-

Final Status updated in the System / प्रणाली में अद्यतन की गई अंतिम स्थिति: Regularisation

This document has been digitally signed by PRAMOD MUKUNDAN NAMBIAR, FTDO, RA SURAT on 22-Oct-2024.

Signature Not Verified

Digitaly Signed
Name: PRAMOD MUKUNDAN
NAMBIAAR, FTDO RA
Date: 22-Oct-2024 15:51
Reason:
PRAMOD NAMBIAAR GOV IN
Location: RA SURAT

14.4 I find from the records that in response to application of EODC from the noticee, DGFT, Surat vide letter F.No. 52/21/021/0790/AM12 dt. 18.09.2024 asked the noticee to pay Customs duty of Rs. 37313/- along with applicable interest for regularization and issue of EODC. The noticee vide letter dt. 20.09.2024 requested the Superintendent, ICD, Sachin for issue of Challan for payment of Customs duty amounting Rs. 37313/- and interest of Rs. 78,603/- calculated up to 30.09.2024. The noticee vide TR-6 challan 46/24-25 dt 20.09.2024 paid Rs 1,15,920/- against DGFT, Surat letter F.No. 52/21/021/0790/AM12 dt. 18.09.2024 in respect of EODC Licence 5230009353 dated 09.08.2011.

14.5 I find that DGFT has issued EODC/Redemption Letter dt. 22.10.2024 as discussed above. In view of the EODC/Redemption letter dt. 22.10.2024 issued by DGFT, I find that in the present case noticee has complied with the procedure as laid down by the DGFT for "Amnesty Scheme for one time settlement of default in export obligation" for the EPCG Licence 5230009353 dated 09.08.2011 and have paid the Customs Duty of Rs. 37,313/- alongwith Interest of Rs. 78604/- for regularization of their case.

I find that in view of payment of applicable Customs duty and interest and subsequent issue of Regularization dated. 22.10.2024 by the DGFT, Surat, and noticee has fulfilled the conditions of the Amnesty Scheme. Accordingly, I find that customs duty amounting Rs. 37,313/- is required to be confirmed and balance amount of customs duty demand amounting Rs.2,09,298/- is liable to be dropped for fulfilled portion of export obligation in terms of DGFT Public Notice No. 2/2023 dated 01.04.2023 read with CBIC circular 11/2023-cus dt.17.05.2023. Thus, I find that total Customs duty of Rs. 37313/- paid by the noticee is required to be appropriated against the total demand confirmed. Further, Interest of Rs. 78604/- paid by the noticee under amnesty scheme is also required to be appropriated against the demand of interest.

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

15.1. In view of the EODC/Regularisation Letter dt 22.10.2024 issued by DGFT i.r.o of the impugned EPCG authorization No. 5230009353 dated 09.08.2011. I Find that since the noticee has complied with the conditions of “Amnesty Scheme for one time settlement of default in export obligation” against EPCG Authorisation No. 5230009353 dated 09.08.2011 in accordance with Public Notice No. 2/2023 dated 01.04.2023 issued by the DGFT read with CBIC circular 11/2023-cus dt.17.05.2023, I do not find it worth to held 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. 37,313/- (Rupees Thirty Seven Thousand Three Hundred and Thirteen only)** being the duty foregone at the time of import of Capital Goods under said EPCG Licence in terms of Notification No. 103/2009-Cus dated 11.09.2009 as amended, read with the Conditions of Bond executed and order the same to be recovered from M/S. MOMAYA CREATION, PLOT NO. 44, SURVEY NO. 7, MAHAPRABHU NAGAR, LIMBAYAT, SURAT-394210, in terms of Section 143 of the Customs Act, 1962 by enforcing the terms of the above mentioned Bond. I drop the demand of Customs duty amounting to **Rs. 2,09,298/- (Rupees Two Lakh Nine Thousand Two Hundred Ninty Eight only)** in terms of Public Notice No. 2/2023 dated 01.04.2023 issued by the DGFT read with CBIC circular 11/2023-cus dt.17.05.2023 for fulfilled export obligation portion. I order to appropriate the

Customs Duty of Rs. **37,313/-** & Interest of Rs. 78604/-paid by M/S. MOMAYA CREATION in terms of Public Notice No. 2/2023 dated 01.04.2023 issued by the DGFT read with CBIC circular 11/2023-cus dt.17.05.2023.

16.2. Since M/S. MOMAYA CREATION, PLOT NO. 44, SURVEY NO. 7, MAHAPRABHU NAGAR, LIMBAYAT, SURAT-394210 had paid the Customs Duty of Rs. 37313/- & Interest of Rs. 78604/- in terms of Public Notice No. 2/2023 dated 01.04.2023 for 'Amnesty Scheme for one time settlement of default in export obligation' issued by the DGFT and issuance of "REGULARISATION LETTER UNDER AMNESTY SCHEME" by the DGFT, Surat vide F.No. 52EFEP06123AM25 dated 22.10.2024, I do not hold the goods having assessable value of **Rs. 1177389/- (Rupees Eleven Lakh Seventy Seven Thousand Three Hundred Eighty Nine only)** liable for confiscation under Section 111 (0) of the Customs Act, 1962 and consequently no Redemption Fine under Section 125 (1) is imposable.

16.3. I do not impose any penalty upon M/S. MOMAYA CREATION, PLOT NO. 44, SURVEY NO. 7, MAHAPRABHU NAGAR, LIMBAYAT, SURAT-394210, in terms of Section 112(a) & 117 of the Customs Act, 1962.

17. The Show Cause Notices F. No. ICD/Sachin/1375/2011-12 dated: 30.05.2022 is disposed of in above terms.

(SHRAVAN RAM)
Additional Commissioner
Customs Ahmedabad

DIN: 20250971MN0000000E11

F. No. GEN/ADJ/ADC/1733/2025-ICD-SRT-CUS-COMMRTE-AHMEDABAD Dated:

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

To,

**M/S. MOMAYA CREATION,
PLOT NO. 44, SURVEY NO. 7,
MAHAPRABHU NAGAR,
LIMBAYAT, SURAT-394210**

**SHRI KARAMSHI MEGHJI KATARIA,
PROPRIETOR OF M/S. MOMAYA CREATION,
C-206, MARUTI COMPLEX,
OPP. MODEL TOWN, DUMBHAL,
SURAT-395010**

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, 6th Floor, Resham Bhavan Lal Darwaja, Surat-395003 for information and necessary action.
5. Guard File/Office copy.
6. Notice Board