



प्रधान आयकु का कायालय, सीमा शल्कु, अहमदाबाद

“सीमाशल्कु भवन”, पहली मंजिल, परानु हाईकोर्ट के सामने, नवरंगपराणु, अहमदाबाद – 380 009.

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DIN: 20251071MN0000888B89

PREAMBLE

A	फाइल संख्या/ File No.	:	GEN/ADJ/ADC/1763/2025ICD-SRT-CUSCOMMRTE-AHMEDABAD
B	कारण बताओ नोटिस संख्या- तारीख / Show Cause Notice No. and Date	:	F. No. VIII/40-49/O&A/ADC/Radhey/2020 dated 04.12.2020
C	म लू आदेश संख्या/ Order-In-Original No.	:	<b>146/ADC/SR/O&amp;A/2025-26</b>
D	आदेश तिथि./ Date of Order-In-Original	:	<b>16.10.2025</b>
E	अरी करनेकी तारीख/ Date of Issue	:	<b>16.10.2025</b>
F	द्वारापारित/ Passed By	:	<b>SHRAVAN RAM,</b> Additional Commissioner, Customs Ahmedabad.
G	आयातक का नाम औरपता / Name and Address of Importer / Passenger	:	<b>M/S. RADHEY FASHION, 344, 3<sup>RD</sup> FLOOR NEW GIDC, KATARGAM, SURAT, GUJARAT-395008</b>  <b>SHRI DALSUKHBHAI KHODABHAI VEKARIYA, PROPRIETOR OF M/S. RADHEY FASHION, 210, SATYAM APPT., ANJANI SOCIETY, AT. PUNAGAM, SURAT, GUJARAT-394210</b>
(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए तिनशल्कु प्रदान की जाती है किजन्हे 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 प्राक्रित की तारीख के 60 दिनों के भीतर आयकु कायालय, सीमा शल्कु (अपील), 4 चौथी मंकिल, हुडको भवन, ईश्वर भवनु माग, नवरंगपराणु, अहमदाबाद में कर सकता है।		
(3)	अपील के साथ केवल पांच (5.00) रुपये का न्यायालय शल्कु दिकट लगा होना चादिहए और इसके साथ होना चादिहए:		
(i)	अपील की एक प्रति और;		
(ii)	इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच (5.00) रुपये का न्यायालय शल्कु दिकट लगा होना चादिहए।		
(4)	इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को 7.5 % (अधिकतम 10 करोड़) शल्कु अदा करना होगा जहां शल्कु या इयटी० और जमाणु ना विवाद में है या जमाणु ना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भगतानु का प्रमाण पेश करने में असफल रहने पर सीमा शल्कु अधिनयम, 1962 की धारा 129 के प्रावधानों का अनपालनु नहीं करने के लिलए अपील को खारिज कर दिया जायेगा।		

### **BRIEF FACTS OF THE CASE:**

**M/s. Radhey Fashion**, 344 3<sup>rd</sup> Floor, New GIDC, Katargam, Surat-395008 (hereinafter referred as “the noticee” for the sake of brevity), holding Import Export Code No. 5203008485 had imported 02 Sets of capital goods viz. Computerized Embroidery Machine under EPCG Licence No. 5230007793 dated 29.11.2010 **[RUD-1 TO SCN]**, as amended, by saving duty of **Rs. 18,28,194/- (Actual Duty Utilized of Rs. 9,31,910/-) [RUD-2 TO SCN]** 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. machiner y 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	908/10-11 dtd. 29.12.2010	02	52,20,488/-	18,28,194/-	9,31,910/-	1,45,000/-
	<b>TOTAL</b>	02	52,20,488/-	18,28,194/-	9,31,910/-	1,45,000/-

2. The importer had executed Bond dated 30.12.2010 for Rs. 46,00,000/- **[RUD-3 TO SCN]** backed by Bank Guarantee No. SCB/SUR/11/BG/311/461 dated 29.12.2010 for Rs. 1,45,000/- issued by the Saraswat Co-Operative Bank Ltd., Yash Plaza, Varachha Main Raod, Surat-395006 for EPCG License No. 5230007793 dated 29.11.2010. 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. Radhey Fashion**, 343, 1<sup>st</sup> Floor, New GIDC, Katargam, Surat-395004, as per the Installation Certificate dated 10.02.2011 issued by Chartered Engineer Dr. P. J. Gandhi, Surat certifying the receipt of the goods imported and its installation. **[RUD-4 TO SCN]**
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 1<sup>st</sup> to 6<sup>th</sup> years and remaining 50 % in second block of 7<sup>th</sup> to 8<sup>th</sup> 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 29.11.2010 and accordingly, the said Noticee was required to fulfill export obligation by 28.11.2018 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 12.02.2018 was issued vide F. No. ICD-Sachin/1484/201011, **[RUD-5 TO SCN]** 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 28.07.2020 were issued vide F. No. ICD-Sachin/1484/2010-11, 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, letters dated 29.01.2020 & 20.07.2020 was issued to the Foreign Trade Development Officer, DGFT, Surat **[RUD-6 TO SCN]** 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. 5230007793 dated 29.11.2010.

**5.2** In response, the Assistant Director, Directorate General of Foreign Trade,

Surat vide letter F.No. EPCG/Mis./2020-21 dated 31.07.2020 informed that Noticee has been issued Refusal order. Directorate General of Foreign Trade, Surat vide email dt. 21.08.2020 further intimated that when the importer firms do not submit export documents, they issue Refusal orders i.e. they are put under defaulters list.

**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. 5230007793 dated 29.11.2010. 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. 9,31,910/- 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. 103/2009Cus dated 11.09.2009 as well as under the EPCG License and the Bond; the Bank Guarantee No. SCB/SUR/11/BG/311/461 dated 29.12.2010 for Rs. 1,45,000/- issued by the Saraswat Co-Operative Bank Ltd., Yash Plaza, Varacha Main Raod, Surat-395006 furnished by the Noticee

against the aforesaid EPCG License No. 5230007793 dated 29.11.2010 appears liable to be encashed and deposited in the Government exchequer.

**10.** In the view of the above, **M/s. Radhey fashion**, 343, New GIDC, Katargam, Surat-395004 (New amended address- 344, 3<sup>rd</sup> Floor, New GIDC, Katargam, Surat-395008) was issued a show cause notice bearing F. No.

VIII/40-49/O&A/ADC/Radhey/2020 dated 04.12.2020 by the Joint/Additional Commissioner of Customs, Surat, as to why:

- (i) Customs Duty totally amounting to **Rs. 9,31,910/- (Rupees Nine Lakh Thirty One Thousand Nine Hundred Ten 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. SCB/SUR/11/BG/311/461 dated 29.12.2010 for Rs. 1,45,000/- issued by the Saraswat Co-Operative Bank Ltd., Yash Plaza, Varacha Main Raod, Surat-395006 backed against the Bond, should not be appropriated and adjusted towards the Duty liability as mentioned above.
- (ii) 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.
- (iii) 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. Radhey fashion**, 343, New GIDC, Katargam, Surat-395004 should not be denied.
- (iv) Interest at the applicable rate should not be recovered from them on the Customs Duty as mentioned at (i) 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.
- (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. 28/MK/JC/SRT/2021-22 dt. 24.11.2021 Wherein the adjudicating authority passed order as under: -

- (i) confirmed the demand of customs duty amounting **Rs. 9,31,910/- (Rupees Nine Lakh Thirty One Thousand Nine Hundred Ten 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.
- (ii) ordered to appropriate the amount of Rs. 1,45,000/-, by encashment of the Bank Guarantee No. SCB/SUR/11/BG/311/461 dated 29.12.2010 for Rs. 1,45,000/- issued by the Saraswat Co-Operative Bank Ltd., Yash Plaza, Varacha Main Raod, Surat-395006 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.
- (iii) Ordered for confiscation of impugned capital goods under Section 111(o) of Customs Act, 1962 read with Conditions of Bond executed in terms of the Section 143 of the Customs Act, 1962, read with Customs Notification No. 103/2009-Cus dated 11.09.2009, as amended.
- (iv) 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.
- (v) Ordered for recovery of Interest at the applicable rate on the Customs Duty as mentioned at (i) 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.
- (vi) imposed penalty of Rs. 9,31,910/- under Section 112(a) of the Customs Act, 1962.
- (vii) Imposed penalty of Rs. 1,00,000/- under Section 117 of the Customs Act, 1962.

**10.2.** Being aggrieved with the Order in Original No. 28/MK/JC/SRT/2021-22 dt. 24.11.2021 issued by the Joint 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. AHDCUSTM-000-APP-029-25-26 dated 14.05.2025, 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 that DGFT, Surat vide letter dt. 27.02.2005 have regularized the EPCG EODC in respect of License No. 5230007793 dated 29.11.2010 under Amnesty scheme as per P.N 2 dt 01.04.2023 and copy of the same has been submitted to Appellate authority & ICD Sachin on 02.05.2025 & 05.05.2025 respectively. It was further observed that these submissions are made for the first time before appellate authority and not

raised before adjudicating authority. The eligibility of Amnesty scheme needs verification from 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. 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.

**DEFENSE SUBMISSION AND PERSONAL HEARING:**

**11.** Opportunity for Personal hearing was given to the Noticee on 24.09.2025 vide letter dated 16.09.2025, in compliance with Principle of Natural Justice.

**11.1** Noticee vide email dt. 22.09.2025 informed that their case has been regularized as per P.N 2 dt 01.04.2023 under Amnesty scheme and EODC has been issued by the DGFT, Surat. They requested to drop the SCN No. F. No. VIII/40-49/O&A/ADC/Radhey/2020 dated 04.12.2020 proceeding initiated against them. The Noticee also submitted a copy of the EODC /Redemption letter dated 27.02.2025 issued by the DGFT, Surat.

**11.2** Shri Nikhil Jacob Parapurathu, Advocate and representative of M/s Radhey Fashion, appeared for personal hearing on 24.09.2025 in virtual mode wherein he reiterated the contents of the written reply submitted to this office vide email dt.22.09.2025.

**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. VIII/40-49/O&A/ADC/Radhey/2020 dated 04.12.2020 was issued to the noticee/importer, holding EPCG License No. 5230007793 dated 29.11.2010, by the Joint 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.

28/MK/JC/SRT/2021-22 dt. 24.11.2021 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-CUSTM000-APP-029-25-26 dated 14.05.2025 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 noticee has fulfilled export obligation prescribed under EPCG scheme under the said Notification No. 103/2009-Cus dated 11.09.2009 and also whether fulfilled Amnesty Scheme criteria for the EPCG license issued to them as per Table-1.
- (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 noticee has fulfilled the export obligation prescribed under EPCG scheme under the said Notification No. 103/2009-Cus dated 11.09.2009 and also whether fulfilled Amnesty Scheme criteria for the EPCG license issued to them as per Table-1.**

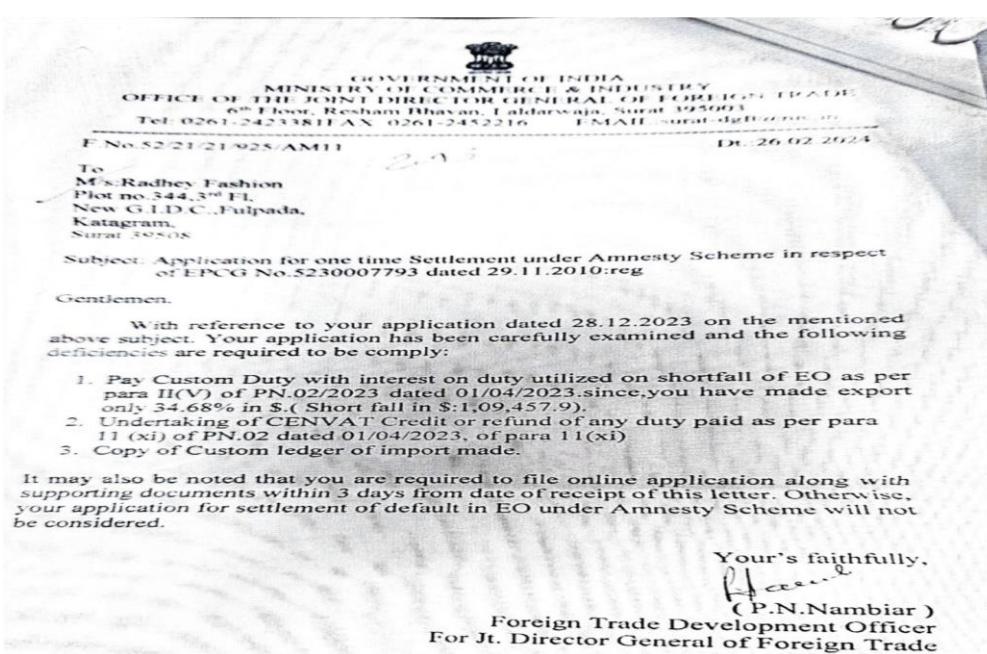
**14.1** I find that present recovery proceeding was initiated for non-submission of proof of fulfillment of export obligation and non-submission of Export obligation discharge certificate (EODC) in respect of the EPCG authorization No. 5230007793 dated 29.11.2010 against which concessional rate of duty @ 3 % during import was availed by the noticee. Now, the noticee vide letter dt. 29.07.2025, received on 19.08.2025, and vide email dt. 22.09.2025 has submitted that that DGFT, Surat vide letter dt. 27.02.2025 has issued EODC regularization letter under Amnesty Scheme issued from F. No. 52EFEP09943AM25 i.r.o of the impugned EPCG authorization No. 5230007793 dated 29.11.2010. I also find that the neither the application for EODC under Amnesty Scheme to DGFT by the noticee nor the EODC regularization Letter dt. 27.02.2025 issued by DGFT, Surat was available at the time of issuance of the impugned Show cause notice.

**14.2** I also find from the records that noticee have applied for Amnesty Scheme before DGFT, Surat on 28.12.2023. The DGFT vide Public Notice No. 2/2023 dated 01.04.2023 has introduced Amnesty Scheme having subject as "Amnesty Scheme for one time settlement of default in export obligation by Advance and EPCG authorization holder."

**14.3** I find from the records and submission of the noticee that Export obligation period was extended to 10 years from original 08 years vide amendment dt 05.04.2021 and was further extended to 12 years on payment of customs duty amounting Rs 4,65,955/- being 50 % of the DSV in term of the para 5.11 of the H.B 2009-14. I further find from the records and deficiency letter dt. 26.02.2024, issued by DGFT under amnesty scheme, that noticee have completed 34.68 % of the export obligation and was required to pay Customs duty and applicable interest in terms of the Public Notice No. 2/2023 dated 01.04.2023. The deficiency letter dt. 26.02.2024 issued by DGFT under amnesty scheme is reproduced below as **Image -1**.

The noticee had paid Rs 4,65,955/- vide TR 6 Challan 57/2023-24 dt. 23.06.2023 and Rs. 2,82,240/- vide Bank Guarantee encashment paid towards Customs Duty & interest. In this connection, noticee vide letter dt.01.03.2024 requested the customs authorities to inform them the total duty and interest to be paid after adjustment of above payment of total duty of Rs. 7,48,195/-. I find from the records that a letter dt. 06.03.2024 was issued by Superintendent, ICD, Sachin that noticee has paid total amount of Rs. 7,48,195/- for the EPCG authorization No. 5230007793 dated 29.11.2010, a copy of which was endorsed to Joint Director, DGFT, Surat. Further, the noticee vide email dt. 22.09.2025 submitted that the DGFT, Surat has issued "EPCG EODC REGULARISATION LETTER UNDER AMNESTY SCHEME" dated 27.02.2025 issued from F.No. 52EFEP09943AM25 in respect of EPCG Authorisation No. 5230007793 dated 29.11.2010. Vide the said EPCG EODC REGULARISATION LETTER DT. 27.02.2025 issued from F. No. 52EFEP09943AM25, DGFT, Surat has communicated to the noticee as per **Image -2** below:-

**Image-1**



**Image-2**

UDINEPGM00601692AM25



राष्ट्रीय नाम  
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, गुजरात, 395003  
Email Office / ई-मेल : surat-dgft@nic.in, Phone Office / दूरभाष कार्यालय : 0261-2423381

To सेवा में,  
RADHEY FASHION  
PLOT NO. 344,3RD FLOOR,NEW G.I.D.C.,  
FULPADA KATARGAM.,  
SURAT , SURAT ,  
GUJARAT – 395008  
INDIA

Sir / Madam / M/s,

महोदय/ महोदया / सूरी,

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 सहायक दस्तावेजों प्रमाणों के आधार पर प्राप्तिकार पत्र के लिए योग्यता (रिडेम्प्शन स्टेटस ) EPCG को अंतर्राष्ट्रीय अंतर्राष्ट्रीय नियन्त्रण में अप्रतिक्रिया कर दिया गया है। कृपया आपने संदर्भ के लिए निम्नलिखित अधिकृत विवरण को देखें -  
EPCG EODC regularized under Amnesty Scheme as per PN.02/2023 dt.01.04.2023 for one time settlement of default in EO with payment of CD+Int. Rs.748195/- (465955+282240).

Authorisation Number / प्राप्तिकार पत्र सं. : 5230007793

Issue Date / जारी करने की तिथि: 26/02/2025

Issued Against File Number / फालूड सं. के तहत जारी किया गया: 52EFEP09943AM25

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

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

THIS document has been digitally signed by DINESH NARANBHAI CHAWDA, FTDO.RA SURAT on 27-Feb-2025.

Signature Not Verified  
Digital Signature of DINESH NARANBHAI CHAWDA  
FTDO.RA SURAT  
Date: 27-Feb-2025, 52:44  
Reason: DINESH CHAWDA@GOV.IN  
Location: RA SURAT

**14.4** I find from above that DGFT, Surat has issued EPCG EODC REGULARISATION LETTER DT. 27.02.2025 issued from F. No. 52EFEP09943AM25 i.r.o EPCG Authorisation No. 5230007793 dated 29.11.2010 on payment of Customs duty + interest amounting Rs. 7,48,195/- . I find that noticee has complied with the procedure as laid down by the DGFT for "Amnesty Scheme for one time settlement of default in export obligation by Advance and EPCG authorization holder" introduced vide Public Notice No.2/2023- dated 01.04.2023 for the EPCG Authorisation No. 5230007793 dated 29.11.2010 and have paid the Customs Duty +Interest amounting Rs. 7,48,195/- (465955+282240) for regularization of their case.

**14.5** Sub Para (vi) of Para II of the said Public Notice No. 2/2023 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 had paid Rs 4,65,955/- vide TR 6 Challan 57/2023-24 dt. 23.06.2023 and Rs. 2,82,240/- vide Bank Guarantee encashment towards their customs duty and interest liability. Thus, total Rs. 7,48,195/- (Rupees Seven Lakh Forty Eight Thousand One Hundred Ninety Five Only) has been paid by the

noticee under Amnesty 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 issue of EPCG EODC REGULARISATION LETTER DT. 27.02.2025 by the DGFT, Surat, noticee has fulfilled the conditions of the Amnesty Scheme. Accordingly, I find that customs duty including interest amounting Rs. 7,48,195/- is required to be confirmed and balance amount of customs duty demand is liable to be dropped for fulfilled portion of export obligation in terms of 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 + interest amounting Rs. 7,48,195/- paid by the noticee is required to be appropriated against the total demand of Customs duty + interest confirmed under amnesty scheme.

**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. 5230007793 dated 29.11.2010 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 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 along with interest amounting to **Rs. 7,48,195/- (Rupees Seven Lakh Forty Eight Thousand One Hundred Ninety Five 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 & Public Notice No. 2/2023 dated 01.04.2023 issued by the DGFT and order the same to be recovered from **M/s. Radhey fashion**, 344 3<sup>rd</sup> Floor, New GIDC, Katargam, Surat-395008, in terms of Section 143 of the Customs Act, 1962 by enforcing the terms of the above mentioned Bond. I drop the demand of rest of the Customs duty 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 + Interest amounting Rs. 7,48,195/- paid by **M/s. Radhey fashion** in terms of Public Notice No. 2/2023 dated 01.04.2023 issued by the DGFT read with CBIC circular 11/2023cus dt.17.05.2023.

**16.2** Since **M/s. Radhey fashion**, 344 3<sup>rd</sup> Floor, New GIDC, Katargam, Surat395008 had paid the Customs Duty +Interest amounting Rs. 7,48,195/- 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 "EPCG EODC REGULARISATION LETTER UNDER AMNESTY SCHEME" by the DGFT, Surat vide F.No. 52EFEP09943AM25 dated 27.02.2025, **I do not hold the goods having assessable value of Rs. 52,20,488/- (Rupees Fifty Two Lakh Twenty Thousand Four Hundred Eighty Eight only)** liable for confiscation under Section 111 (o) 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. Radhey fashion**, 344 3<sup>rd</sup> Floor, New GIDC, Katargam, Surat-395008, in terms of Section 112(a) & 117 of the Customs Act, 1962.

**17.** The Show Cause Notices F. No. VIII/40-49/O&A/ADC/Radhey/2020 dated 04.12.2020 is disposed off in above terms.

**( SHRAVAN RAM )**  
Additional Commissioner  
Customs Ahmedabad

DIN: 20251071MN0000888B89

F. No. GEN/ADJ/ADC/1763/2025-ICD-SRT-CUS-COMMRTE-AHMEDABAD

Dated:16.10.2025.

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

**To,**

**M/S. RADHEY FASHION,  
344, 3<sup>RD</sup> FLOOR NEW GIDC,  
KATARGAM, SURAT, GUJARAT-395008**

**SHRI DALSUKHBHAI KHODABHAI VEKARIYA,  
PROPRIETOR OF M/S. RADHEY FASHION,  
210, SATYAM APPT., ANJANI SOCIETY,  
AT. PUNAGAM, SURAT, GUJARAT-394210**

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