



**प्रधान आयकु का कायालय, सीमा शल्क, अहमदाबाद**

“सीमाशल्क भवन”, पहली मंजिल, परानु हाईकोर्ट के सामने, नवरंगपराम, अहमदाबाद – 380 009.

दरभाष : (079) 2754 4630 E-mail: [cus-ahmd-adj@gov.in](mailto:cus-ahmd-adj@gov.in) फैक्स: (079) 2754 2343

**DIN: 20251071MN0000666DC2**

**PREAMBLE**

A	फाइल संख्या/ File No.	:	GEN/ADJ/ADC/1766/2025ICD-SRT-CUSCOMMRTE-AHMEDABAD
B	कारण बताओ नोटिस संख्या- तारीख / Show Cause Notice No. and Date	:	F. No. VIII/6-1330/ICD-SACHIN/2012-13 dated 25.01.2023
C	मलू आदेश संख्या/ Order-In-Original No.	:	<b>148/ADC/SR/O&amp;A/2025-26</b>
D	आदेश तितथि./ Date of Order-In-Original	:	<b>28.10.2025</b>
E	ारी करनेकी तारीख/ Date of Issue	:	<b>28.10.2025</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. PARTH CREATION, 16-17, NEW MOHAN NAGAR, MATA WADI, L H ROAD, SURAT- 395006</b>  <b>M/S. PARTH CREATION, 2<sup>nd</sup> FLOOR, 1/E, VIDHATA INDUSTRIAL ESTATE-1, NATIONAL HIGHWAY-48, HARIPURA, SURAT- 394325</b>  <b>SHRI SANJAY RANABHAI VAGHSIYA PROPRIETOR OF M/S. PARTH CREATION, 15, SHRVET HANS RAJ SOCIETY, VARACHHA ROAD, SURAT-395006</b>
(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए तिशल्क 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 विवरद्व अपील इस आदेश की प्राक्तिकत की तारीख के 60 दिनों के भीतर आयकु कायालय, सीमा शल्क (अपील), चौथी मंकिल, हुडको भवन, ईश्वर भवनु माग, नवरंगपराम, अहमदाबाद में कर सकता है।		
(3)	अपील के साथ केवल पांच (5.00) रुपये का न्यायालय शल्क दिकट लगा होना चाहिए और इसके साथ होना चाहिए:		
(i)	अपील की एक प्रति और;		
(ii)	इस प्रति या इस आदेश की कोई प्रतित के साथ केवल पांच (5.00) रुपये का न्यायालय शल्क दिकटिकट लगा होना चाहिए।		
(4)	इस आदेश के विवरद्व अपील करने इच्छुक व्यक्ति को 7.5 % (अधिकतम 10 करोड़) शल्क अदा करना होगा जहां शल्क या इयटी० और जमाना विवाद में है या जमाना 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 शल्क अधिनयम, 1962 की धारा 129 के प्रावधानों का अनपालनु नहीं करने के लिए अपील को खारिज कर दिया जायेगा।		

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

**M/s. Parth Creation**, 16-17, New Mohan Nagar, Mata Wadi, L H Road, Surat-395006 (hereinafter referred as “the noticee” for the sake of brevity), holding Import Export Code No. 5206010995 had imported 04 Sets of capital goods viz. Computerized Embroidery Machine under EPCG Licence No. 5230011116 dated 28.01.2013 **[RUD-1 TO SCN]**, as amended, by saving duty of **Rs. 4,04,960/- (Actual Duty Utilized of Rs. 3,92,133/-) [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. 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	9318113 dated 14.02.2013	04	19,84,165/-	4,04,960/-	3,92,133/-	70,000/-
	<b>TOTAL</b>	04	19,84,165/-	4,04,960/-	3,92,133/-	70,000/-

2. The importer had executed Bond dated 13.02.2013 for Rs. 18,00,000/- [RUD-3 TO SCN] backed by Bank Guarantee No. 1751/GE-1/2012-13 dated 12.02.2013 for Rs. 70,000/- issued by the Canara Bank, Ring Road, Surat, for EPCG License No. 5230011116 dated 28.01.2013. They had also undertaken to fulfill all the terms and conditions specified in the License and the said Notification.
  
3. The 04 Sets of Computerized Embroidery Machine imported under the above said EPCG License were installed at the factory/business premises i.e. **M/s. Parth Creation**, 16-17, New Mohan Nagar, Mata Wadi, L H Road, Surat-395006, as per the Installation Certificate dated 02.03.2013 issued by Chartered Engineer Shri B. K. Goel, 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 Six 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 Six 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 28.01.2013 and accordingly, the said Noticee was required to fulfill export obligation by 27.01.2021 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 10.01.2022 and 22.02.2022 were issued vide F. No. ICDSACHIN/1330/2012-13, [RUD-5 TO SCN] 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, letter dated 15.11.2022 vide F. No. ICD-Sachin/DGFT/07/2020-21 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. 5230011116 dated 28.01.2013.

**5.2** In response, the Assistant Director, Directorate General of Foreign Trade, Surat vide letter F.No. EPCG/Mis./2020-21 dated 07.12.2022 [RUD-6 TO SCN] informed that Noticee has not submitted any documents to them against fulfillment of the export obligation.

**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 EPCCG 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. 5230011116 dated 28.01.2013. 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. 3,92,133/- 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. 1751/GE-1/2012-13 dated 12.02.2013 for Rs. 70,000/- issued by the Canara Bank, Ring Road, Surat furnished by the Noticee against the aforesaid EPCG License No. 5230011116 dated 28.01.2013 appears liable to be encashed and deposited in the Government exchequer.

**10.** In the view of the above, **M/s. Parth Creation**, 16-17, New Mohan Nagar, Mata Wadi, L H Road, Surat- 395006 was issued a show cause notice bearing F.

No. VIII/6-1330/ICD-SACHIN/2012-13 dated 25.01.2023 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. Parth Creation**, 16-17, New Mohan Nagar, Mata Wadi, L H Road, Surat- 395006 should not be denied.
- (ii) Customs Duty totally amounting to **Rs. 3,92,133/- (Rupees Three Lakh Ninety Two Thousand One Hundred Thirty Three 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. 1751/GE-1/2012-13 dated 12.02.2013 for Rs. 70,000/- 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/86/2022-23 dt. 29.03.2023 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. 3,92,133/- (Rupees Three Lakh Ninety Two Thousand One Hundred Thirty Three 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. 70,000/-, by encashment of the Bank Guarantee No. 1751/GE-1/2012-13 dated 12.02.2013 for Rs. 70,000/- 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 as mentioned above.
- (iv) 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. However, allowed the noticee an option to release the said goods on payment of redemption fine of Rs. 99,000/- under Section 125(1) of the Customs Act, 1962.
- (v) Ordered for recovery of interest at the applicable rate 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.
- (vi) imposed penalty of Rs. 39,213/- under Section 112(a) of the Customs Act, 1962.
- (vii) Imposed penalty of Rs. 39,213/- under Section 117 of the Customs Act, 1962.

**10.2.** Being aggrieved with the Order in Original No. The Commissioner of Customs (Appeals), Ahmedabad, vide Order-in-Appeal No. AHD-CUSTM-000-APP-095-2526 dated 25.06.2025, 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 had applied for the EODC/Bond waiver letter on 04.07.2023 to DGFT, Surat. It was further observed that these submissions are made for the first time before the appellate authority and the adjudicating authority had no occasion to consider the same. Appellate authority also observed that adjudicating authority to pass fresh order in light of the CBIC Circular Dt. 02.05.2017 taking into account the outcome of the decision from the DGFT authority in this regard. Thereafter, the appellate authority allowed the appeal of the noticee- "by way of remand to the adjudicating authority for passing fresh order 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. The present case has been taken up by me for adjudication in terms of monetary limits prescribed by the CBIC/Board.

**DEFENSE SUBMISSION AND PERSONAL HEARING:**

**11.** Opportunities for Personal hearing was given to the importer on 24.09.2025, 03.10.2025 and 14.10.2025 in compliance with Principle of Natural Justice. In response to P. H. dt. 14.10.2025, noticee/advocate of the noticee vide email dt. 14.10.2025 informed that they have been issued EODC dt. 16.02.2024 (digitally signed date 19.02.2024) and requested to drop the SCN. Copy of EODC was also enclosed.

**11.1** Noticee vide letter dt. 01.03.2024 had informed that they have been issued EODC by DGFT and submitted necessary documents for cancellation of the subject license. The Noticee also submitted a copy of the EODC /Redemption letter dated 19.02.2024 issued by the DGFT, Surat.

**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/6-1330/ICDSACHIN/2012-13 dated 25.01.2023 was issued to the noticee/importer, holding EPCG License No. 5230011116 dated 28.01.2013, 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 nonsubmission 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 six 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/86/2022-23 dt. 29.03.2023 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-095-25-26 dated 25.06.2025 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 light of CBIC Circular No. 16/2017 -Cus dt. 02.05.2017 taking into account the outcome of decision of DGFT in this regard. 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.**

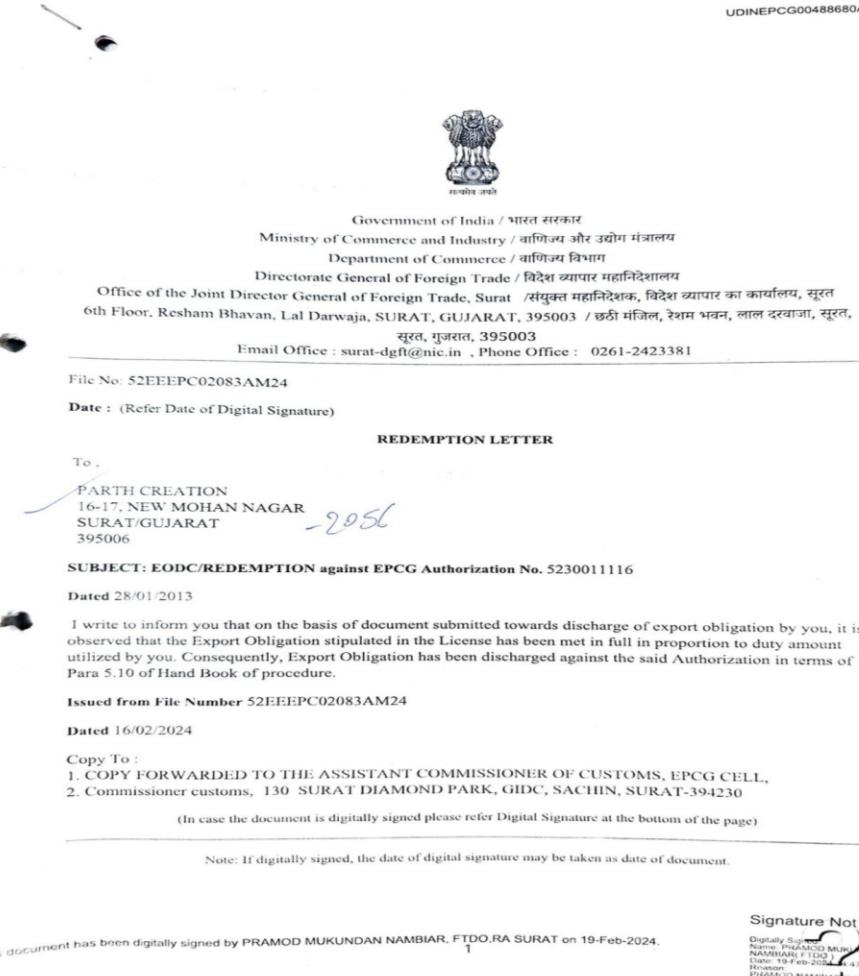
**14.1** I find that present recovery proceeding was initiated against noticee for nonsubmission of proof of fulfillment of export obligation and non-submission of Export obligation discharge certificate (EODC) in respect of EPCG License No. 5230011116 dated 28.01.2013, against which concessional rate 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 six 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 had applied for the EODC/Bond waiver letter on 04.07.2023 to DGFT, Surat. 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 order after considering the submissions made by the appellant in the present appeal on record”*. I further find that the noticee vide letter dt. Nil, received on 01.03.2024, has submitted that DGFT, Surat has issued EODC/Redemption Letter dt. 19.02.2024 issued from F. No. 52EEEPC02083AM24 i.r.o of the impugned EPCG authorization No. 5230011116 dated 28.01.2013. I also find that neither the application for issue of EODC to DGFT by the noticee nor the EODC/Redemption Letter dt. 19.02.2024 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 dt. nil, received on 01.03.2024, submitted that DGFT, Surat has issued EODC dt. 19.02.2024 in the case. Vide the said EODC/Redemption letter 19.02.2024 issued from F. No. 52EEPC02083AM24,

DGFT has communicated to the noticee as per Image-1 below

**Image-1**



**14.4** I find that DGFT has issued EODC/Redemption Letter dt. 19.02.2024 as discussed above. In view of the EODC/Redemption letter dt. 19.02.2024 issued by DGFT, I find that in the present case noticee has fulfilled the export obligation as required by them and mandated under Notification No. 103/2009-Cus dated 11.09.2009 and as such eligible for concessional rate of duty @ 3% EPCG scheme under Notification No. 103/2009-Cus dated 11.09.2009. Therefore, I hold that demand of customs duty initiated against the noticee vide Show Cause Notice F.No. VIII/6-1330/ICD-SACHIN/2012-13 dated: 25.01.2023 is not sustainable.

**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** In view of the EODC/Redemption Letter dt 19.02.2024 issued by DGFT i.r.o of the impugned EPCG authorization No. 5230011116 dated 28.01.2013, I find that the noticee has fulfilled the conditions stipulated in the Customs Notification No. 103/2009-Cus dated 11.09.2009 and the conditions of the Bond executed by them by fulfilling the export obligation as stipulated vide the said EPCG authorization No. 5230011116 dated 28.01.2013. Accordingly, I find that impugned capital goods are not liable for confiscation under Section 111 (o) of the Customs Act, 1962 and consequently no penalty is imposable on the noticee under Section 112 (a) and 117 of the Customs Act, 1962. In view of same, I hold that the demand initiated against noticee vide Show Cause Notice F. No. VIII/61330/ICD-SACHIN/2012-13 dated: 25.01.2023 is not sustainable and liable to be dropped.

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

**ORDER**

I drop the proceedings initiated against the noticee vide subject SCN F. No. VIII/6-1330/ICD-SACHIN/2012-13 dated: 25.01.2023.

**17.** The Show Cause Notices F. No. VIII/6-1330/ICD-SACHIN/2012-13 dated 25.01.2023 is disposed of in above terms.

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

DIN: 20251071MN0000666DC2

F. No. GEN/ADJ/ADC/1766/2025-ICD-SRT-CUS-COMMRTE-AHMEDABAD  
Dated: 28.10.2025

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

**To,**

**M/S. PARTH CREATION,  
16-17 , NEW MOHAN NAGAR,  
MATA WADI, L H ROAD, SURAT- 395006**

**M/S. PARTH CREATION,  
2<sup>nd</sup> FLOOR, 1/E,  
VIDHATA INDUSTRIAL ESTATE-1,  
NATIONAL HIGHWAY-48, HARIPURA,  
SURAT- 394325**

**SHRI SANJAY RANABHAI VAGHASIYA  
PROPRIETOR OF M/S. PARTH CREATION,  
15, SHRVET HANS RAJ SOCIETY,  
VARACHHA ROAD, SURAT-395006**

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