


<p>प्रधान आयुक्त का कार्यालय सीमा शुल्क, अहमदाबाद “सीमाशुल्क भवन”, पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा, अहमदाबाद 009 380 –</p>	 सत्यमेव जयते	<p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOM HOUSE, 1ST FLOOR, OPP. OLD HIGH COURT, NAVRANGPURA, AHMEDABAD- 380 009</p>
<p>दूरभाष 4630 2754 (079) :, E-mail: cus-ahmd-adj@gov.in, फैक्स 2754 (079) : 2343</p>		

DIN:20250871MN0000719352**PREAMBLE**

A	फाइल संख्या/ File No.	:	F. No. GEN/ADJ/ADC/1687/2025-ICD-SRT-CUS-COMMRTE-AHMEDABAD
B	कारण बताओ नोटिस संख्या-तारीख / Show Cause Notice No. and Date	:	VIII/10-113/O&A/ADC/Rani/2021-22 dated 08.03.2022
C	मूल आदेश संख्या/ Order-In-Original No.	:	116/ADC/SR/O&A/2025-26
D	आदेश तिथि/ Date of Order-In-Original	:	29.08.2025
E	जारी करनेकी तारीख/ Date of Issue	:	29.08.2025
F	द्वारापारित/ Passed By	:	Shravan Ram, Additional Commissioner, Customs Ahmedabad.
G	आयातक का नाम औरपता / Name and Address of Importer / Passenger	:	M/S. RANI CREATION, 62, DARSHAN INDUSTRIAL ESTATE, VILLAGE; JOLVA, TALUKA: PALSANA, SURAT-394305. SHRI BHUPATBHAI MANJIBHAI MULANI, PROPRIETOR OF M/S. RANI CREATION, 81, DHARMISHTHA PARK SOCIETY, NANA VARACHHA, SURAT-395006.
(1)	यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हे 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)			

(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 झूटी 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. Rani Creation, 62, Darshan Industrial Estate, Village; Jolva, Taluka: Palsana, Surat-394305 (hereinafter referred as “the Noticee” for the sake of brevity), holding Import Export Code No. 5211026730 had imported 12 sets of Water Jet Looms under the said EPCG Licence No. 5230010077 dated 27.02.2012 **[RUD-1 TO SCN]**, as amended, by saving duty of Rs. 22,92,001 (actual duty utilization of Rs. 18,37,393/-) at a concessional rate of duty @3% by 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	Number of machinery cleared	Duty Saved/ available as per EPCG Licence	Total Duty Foregone/Debited at the time of clearance	BG Amount (Rs.)
1	6247439 dated 13.03.2012	12	22,92,001/-	18,37,393/-	2,85,000/-
	TOTAL	12 sets	22,92,001/-	18,37,393/-	

2 . The importer had executed Bond dated 14.03.2012 for Rs. 64,00,000/- **[RUD-3 TO SCN]** backed by Bank Guarantee No. 004/2012 dated 07.03.2012 for Rs. 2,85,000/- issued by the Canara Bank, Kotsafil Main Road, Surat for EPCG License No. 5230010077 dated 27.02.2012. They had also undertaken to fulfill all the terms and conditions specified in the License and the said Notification at the time of the EPCG License at ICD-Sachin, Surat.

3. The 12 Sets of Water Jet Looms Machines imported under the above said EPCG License were installed at the factory/business premises i.e **M/s.**

Rani Creation, 62, Darshan Industrial Estate, Village; Jolva, Taluka: Palsana, Surat-394305 as per the Installation Certificate dated 05.07.2012 issued by Chartered Engineer Dr. P. J. Gandhi, Surat certifying the receipt of the goods imported and their 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. 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.

5. 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 27.02.2012 and accordingly, the said Noticee was required to fulfill export obligation by 26.02.2020 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.

6. On completion of block 1-6 years, a letter dated 13.11.2018 was issued to the importer requesting them to submit evidence reg. export to the extent of 50% of the total export obligation which was returned undelivered by the postal authority. Further, Letters dated 07.02.2020, 21.02.2020 & 09.11.2021 were issued vide F. No. ICD-Sachin/2650/2011-12, to the Noticee requesting them to either furnish the copy of EODC issued by the DGFT, Surat or any extension granted by the DFT, Surat for fulfillment of Export Obligation which were also returned undelivered by

the postal authority.

6.1 A letter dated 22.11.2021 vide F. No. ICD-Sachin/2650/2011-12 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 their office against the aforesaid EPCG Licence No. 5230010077 dated 27.02.2012. The Assistant Director, DGFT, Surat vide letter F.No. EPCG/Mis./2020-21 dated 23.11.2021 intimated that the said importer/noticee had not submitted any documents to them against fulfilment of export obligation. Thus, 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.

7. As per the provisions of Section 143 of the Customs Act, 1962, the aforesaid capital goods were allowed clearance by the proper officer on execution of bond by the importer wherein the importer bound themselves to discharge liability within a specified period in certain manner, which they have failed to do, by not fulfilling the export obligation. Therefore, the department is entitled to recover the duty less paid by raising a demand and appropriating the Bank Guarantee furnished by the importer against this demand. The said section is produced herein below for reference:

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

conditions as the Assistant Commissioner of Customs or Deputy Commissioner of Customs approves, for the doing of that thing within such time after the import, export or clearance as may be specified in the bond.

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

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

8. In view of the above, the importer failed to fulfill the conditions laid down under Notification No. 103/2009-Cus dated 11-09-2009 in as much as they failed to export goods manufactured from 12 sets of Water Jet Looms imported under EPCG License No. 5230010077 dated 27.02.2012 which was equivalent to eight times the duty saved on the goods imported and also did not produce EODC issued by DGFT, Surat or any extension granted by DGFT, Surat for fulfillment of Export Obligation. They are therefore liable to pay duty of **Rs.18,37,393/- (Rupees Eighteen Lakh Thirty Seven Thousand Three Hundred Ninety Three only)** in respect of the said imported goods along with interest at of the said Notification read with Bond executed by the importer and Section 143 of the Customs Act, 1962.

8 . 1 The importer had executed Bond dated 14.03.2012 for Rs. 64,00,000/- backed by Bank Guarantee No. 004/2012 dated 07.03.2012 for Rs. 2,85,000/- issued by the Canara Bank, Kotsafil Main Road, Surat for EPCG License No. 5230010077 dated 27.02.2012, therefore the Bank Guarantee is required to be appropriated against the aforesaid recovery.

8.2 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 are liable for confiscation under Section 111(0) of the Customs Act, 1962. It therefore appears that importer has rendered themselves liable for penal action under Section 112 (a) and 117 of the Customs Act, 1962.

9. In the view of the above, **M/s. Rani Creation**, 62, Darshan Industrial Estate, Village; Jolva, Taluka: Palsana, Surat-394305 was issued a show cause notice bearing F. No. VIII/10-113/O&A/ADC/Rani/2021-22 dated 08.03.2022 by the Additional 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 Water Jet Looms imported in the name of **M/s. Rani Creation**, 62, Darshan Industrial Estate, Village; Jolva, Taluka: Palsana, Surat-394305 should not be denied.
- ii. Customs Duty totally amounting to **Rs. 18,37,393/- (Rupees Eighteen Lakh Thirty Seven Thousand Three Hundred Ninety 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. 004/2012 dated 07.03.2012 for Rs. 2,85,000/- issued by the Canara Bank, Kotsafil Main Road, Surat backed against the Bond, should not be appropriated and adjusted towards the Duty liability as mentioned above.
- iii. 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.
- iv. 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.
- 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. The case was adjudicated by the then adjudicating authority vide **O-I-O No. 27/AKS/ADC/ICD-SACHIN/SRT/2022-23 dated 29.11.2022** 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 1.09.2009 on the subject machines imported in the name of M/s. Rani Creation,

(ii) Confirmed the demand of Customs duty amounting **Rs. 18,37,393/- (Rupees Eighteen Lakh Thirty Seven Thousand Three Hundred Ninety 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 order the same to be recovered from **M/s. Rani Creation**, 62, Darshan Industrial Estate, Village; Jolva, Taluka: Palsana, Surat-394305, in terms of the Section 143 of the Customs Act, 1962 by enforcing the terms of the abovementioned Bond.

(iii) Ordered to appropriate the amount of Rs. 2,85,000/-, by encashment of the Bank Guarantee No. 004/2012 dated 07.03.2012 for Rs. 2,85,000/- issued by the Canara Bank, Kotsafil Main 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 confirmed at S. No. (ii) above.

(iv) Ordered for confiscation of impugned capital goods under reference imported by **M/s. Rani Creation**, 62, Darshan Industrial Estate, Village; Jolva, Taluka: Palsana, Surat-394305, under Section 111(o) of Customs Act, 1962 read with conditions of Bond executed in terms of section 143 of the Customs Act, 1962 read with Customs Notification No. 103/2009-Cus dated 11.09.2009 as amended from time to time. However, allowed the Noticee an option to redeem the said goods on payment of redemption fine of **Rs.4,60,000/- (Rupees Four Lakh Sixty Thousand only)** in terms of the provisions of Section 125(i) of the Customs Act, 1962.

(v) Ordered to recover interest at the applicable rate on the Customs duty confirmed at (ii) above in terms of Notification No. 103/2009-Cus dated 11.09.2009 as amended read with conditions of Bond executed and furnished by them in terms of Section 143 of the Customs Act, 1962 by enforcing the terms of the Bond.

(vi) Imposed penalty of Rs.1,83,739/- (Rupees One Lakh Eighty Three Thousand Seven Hundred Thirty Nine only) on M/s. Rani Creation, in

terms of Section 112(a)(ii) of the Customs Act, 1962

(vii) Dropped penalty under Section 117 of Customs Act, 1962.

11. Being aggrieved with the Order-in-Original No. 27/AKS/ADC/ICD - SACHIN/SRT/2022-23 dated 29.11.2022 issued by the Additional Commissioner of Customs, Surat, the noticee filed an appeal before the Commissioner of Customs (Appeals), Ahmedabad. The Commissioner of Customs (Appeals), Ahmedabad, vide **Order-in-Appeal No. AHD-CUSTM-000-APP-364-24-25 dated 31.03.2025**, 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.

11.1. The appellate authority observed that the impugned order has been passed without receiving any defence reply from the Appellant and by granting three opportunities for personal hearing. It is the contention of the Appellant that they had not received the SCN, because their factory premises was taken over by the Bank.

11.2. Further, observed that the Appellant have in the present appeal contended that the SCN have been issued contrary to the CBEC Circular No. 16/2017 Customs, dated 02.05.2017 which says *that in case of the authorization holder does not submit the EODC/redemption letter within the period prescribed in the relevant Notification, a simple notice may be issued to the authorization holder. In case where the license/authorization holder submits proof of application having been submitted to DGFT, the matter may be kept in abeyance till the same is decided by the DGFT.*

11.3. Further, the Appellant Authority observed from the documents placed on the record that the appellant had paid the Customs duty of Rs. 18,37,393/- with interest of 3,38,610/- (Total Rs. 21,76,003/-) and opted for Amnesty Scheme for which the Jt. DGFT had issued the Final Duty Paid Regularization letter dated 22.04.2024. Hence, the eligibility of the appellant to Amnesty Scheme needs verification from the original case record.

11.4. 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 as well as submission dated 26.04.2024 on record. Accordingly, as directed by the Appellate authority, the case has been taken up for fresh adjudication.

DEFENSE SUBMISSION AND PERSONAL HEARING:

12. Noticee vide letter dated 26.04.2024 informed that they have opted for regularization under Amnesty Scheme vide application 52EEPC01357AM24 dated 19.06.2023 to DGFT, Surat. Further, they have received Final Duty Paid Regularization letter F.No.52EEPC01357AM24 dated 22.04.2024 from the DGFT, Surat.

12.1 Further, as per Section 122A, the adjudicating authority shall give an opportunity of being heard to a party in a proceeding, if the party so desires. Accordingly, vide letters dated 15.07.2025, 25.07.2025 and 04.08.2025, the opportunities of Personal hearing were given to the Noticee on dated 23.07.2025, 31.07.2025 and 12.08.2025 respectively by the Adjudicating Authority. However, neither the Noticee nor their representatives have submitted any defense submission or appeared for personal hearing.

Since, the adjudication proceedings cannot be delayed any further and therefore, I proceed to decide the case on its merits based on the material facts and available records.

DISCUSSIONS AND FINDINGS:

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

13.1 I find that in the present case a Show Cause Notice F. No. VIII/10-113/O&A/ADC/Rani/2021-22 dated 08.03.2022 was issued to the noticee/importer, holding EPCG License No. 5230010077 dated 27.02.2012, by the Additional 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. I also find that the noticee have opted for the Amnesty Scheme before DGFT, Surat introduced vide Public Notice No. 02/2023 dt. 01.04.2023 issued by DGFT, and submitted Final Duty Paid Regularization letter F.No.52EEEPC01357AM24 dated 22.04.2024 from the DGFT, Surat. Now, the issues for consideration before me are as follows:

- i. Whether the noticee has fulfilled export obligation as prescribed under zero duty 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.
- ii. Whether the noticee is liable for confiscation of Capital Goods and penalties as proposed in the SCN.

1 4 . 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. 5230010077 dated 27.02.2012 against which concessional rate of duty @ 3 % during import was availed by the noticee. Now, the noticee vide letter dt. 26.04.2024 has submitted that that DGFT, Surat has issued Final Duty Paid Regularization letter F.No.52EEEPC01357AM24 dated 22.04.2024 under Amnesty Scheme i.r.o of the impugned EPCG authorization No. 5230010077 dated 27.02.2012. I also find that the neither the application for EODC under Amnesty Scheme to DGFT by the noticee nor the EODC regularization Letter dt. 24.10.2024 issued by the DGFT, Surat was available at the time of issuance of the impugned Show cause notice.

14.1. I also find from the records that noticee have applied for Amnesty Scheme before DGFT on 19.06.2023. 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.” Further, as per para (I)(i) of the P.N. 02/2023 dated 01.04.2023 issued by the DGFT the Authorization issued under Advance Authorization Scheme (all variants) and EPCG Scheme (all variants) Issued under FTP-2009-14 till 31.03.2015 are covered under the scheme. I find that the EPCG authorization No. 5230010077 in


questioned was issued on dated 27.02.2012 and hence, it meets the eligibility criteria of the said scheme.

14.2. I find from the records and submission of the noticee that Export obligation period was 08 years. I further find from the records and deficiency letter issued by DGFT under amnesty scheme, that noticee was required to pay Customs duty + interest as per Para II (ii) & (iv) of P.N. 02/2023 dated 01.04.2023 and declaration as per Para II (xi) of P.N. 02/2023 dated 01.04.2023.

14.3. I find that the noticee had paid Rs. 18,37,393/- vide TR-6 Challan No. 102/22-23 dated 16.03.2023 (date of realization 18.03.2023) towards Customs Duty; Rs. 2,85,000/- vide TR-6 Challan No. 84/23-24 dated 03.08.2023 (date of realization 07.08.2023) and Rs. 53,610/- vide TR-6 Challan No. 176/23-24 dated 21.03.2024 (date of realization **26.03.2024**) paid towards Interest (Total Interest Rs. 3,38,610/-). Further, I find that the DGFT, through Public Notice No. 20/2023 dated 30.06.2023, extended the deadline for completing payments under the Amnesty Scheme to 31.03.2024. The noticee has accordingly made all payments, including duty and interest, before the extended deadline.

14.4. I also find that the DGFT, Surat, has issued a "Final Duty Paid Regularization Letter under Amnesty Scheme" dated 22.04.2024, bearing File No. 52EEEP01357AM24, pertaining to EPCG Authorization No. 5230010077 dated 27.02.2012 and closed the case. Image of the said Final Duty Paid Regularization Letter issued by DGFT, Surat is as below:

UDINEPCG00048606AM25



सत्यमेव जयते

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, सुरत
6th Floor, Resham Bhavan, Lal Darwaja, SURAT, GUJARAT, 395003 / छठी मंजिल, रेशम भवन, लाल दरवाजा, सुरत,
सुरत, गुजरात, 395003
Email Office : surat-dgft@nic.in , Phone Office : 0261-2423381

FILE NO: 52EEPC01357AM24

Date: (Refer Date of Digital Signature)

FINAL DUTY PAID REGULARIZATION LETTER

To,

RANI CREATION ,
B-81, DHARMISTHA PARK SOCIETY, NEAR SAVJIBHAI KORAT BRIDGE ,
SURAT CITY - 395006 .

SUBJECT : Payment of Customs Duty with Interest against EPCG Authorization No. 5230010077 DATED : 27/02/2012 regularization and Closer of the case.

With reference to your letter dated 27/02/2012 , I write to inform you the your case stands Closed against payment of Customs Duty for Rs.1837393/- with interest of Rs.338610/- Total Rs. 2176003/- For regularization of the case under the Amnesty Scheme as per PN.02/2023 dtd.1.04.2023 for one time settlement of default in EO.

1. Issued from File Number 52EEPC01357AM24 Date 09/04/2024

2. Copy forwarded to Commissioner of Customs,

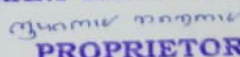
EEC Cell, _____

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

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

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

For, RANI CREATION


PROPRIETOR

This document has been digitally signed by DINESH NARANBHAI CHAWDA, FTDO, RA SURAT on 22-Apr-2024.

Signature Not Verified

Digitally Signed by
Name: Dinesh Naranbhai Chawda;
FTDO)
Date: 22-Apr-2024 11:20:01
Reason: DINESH CHAWDA@gov.in
Location: RA SURAT

14.5. I find that the 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 and Public Notice No. 20/2023 dated 30.06.2023 read with Notification No. 32/2023-Customs dated 26.04.2023 and Circular No. 11/2023-Customs dated 17.05.2023 for the EPCG Authorisation No. 5230010077 dated 27.02.2012 and have paid the Customs Duty of Rs. 18,37,393/- alongwith Interest of Rs. 3,38,610/- for regularization of their case.

14.6. 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 the duty amount along with Interest 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 FINAL DUTY PAID REGULARISATION LETTER dated 22.04.2024 by the DGFT, Surat, noticee has fulfilled the conditions of the Amnesty Scheme. Accordingly, I find that customs duty amounting Rs. 18,37,393/- is required to be confirmed for fulfilled of export obligation in terms of Public Notice No. 2/2023- dated 01.04.2023 and Public Notice No. 20/2023 dated 30.06.2023 read with Notification No. 32/2023-Customs dated 26.04.2023 and Circular No. 11/2023-Customs dated 17.05.2023. Thus, I find that total Customs duty of Rs. 18,37,393/- paid by the noticee is required to be appropriated against the total demand confirmed. Further, Interest of Rs. 3,38,610/- 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 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. 5230010077 dated 27.02.2012 in accordance with Public Notice No. 2/2023- dated 01.04.2023 and Public Notice No. 20/2023 dated 30.06.2023 read with Notification No. 32/2023-Customs dated 26.04.2023 and Circular No. 11/2023-Customs dated 17.05.2023, I do not find it worth to 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. 18,37,393/- (Rupees Eighteen Lakh Thirty Seven Thousand Three Hundred Ninety Three 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. Rani Creation, 62, Darshan Industrial Estate, Village; Jolva, Taluka: Palsana, Surat-394305, in terms of Section 143 of the Customs Act, 1962 by enforcing the terms of the above mentioned Bond. I order to appropriate the Customs Duty of Rs. **18,37,393/-** & Interest of Rs. 3,38,610/- paid by M/s. Rani Creation in terms of Public Notice No. 02/2023- dated 01.04.2023 and Public Notice No. 20/2023 dated 30.06.2023 read with Notification No. 32/2023-Customs dated 26.04.2023 and Circular No. 11/2023-Customs dated 17.05.2023.

16.2. Since M/s. Rani Creation, 62, Darshan Industrial Estate, Village; Jolva, Taluka: Palsana, Surat-394305 had paid the Customs Duty of Rs. 18,37,393/- & Interest of Rs. 3,38,610/- in terms of Public Notice No. 2/2023- dated 01.04.2023 and Public Notice No. 20/2023 dated 30.06.2023 read with Notification No. 32/2023-Customs dated 26.04.2023 and Circular No. 11/2023-Customs dated 17.05.2023 for 'Amnesty Scheme for one time settlement of default in export obligation' of the DGFT and issuance of "FINAL DUTY PAID REGULARISATION LETTER UNDER AMNESTY SCHEME" by the DGFT, Surat vide F.No. 52EEEEPC01357AM24 dated 22.04.2024, I do not hold the goods imported as mentioned above, liable for confiscation under Section 111 (0) of the Customs Act, 1962 and consequently no Redemption Fine under Section 125 (i) is imposable.

16.3. I do not impose any penalty upon M/s. Rani Creation, 62, Darshan Industrial Estate, Village; Jolva, Taluka: Palsana, Surat-394305, in terms of Section 112(a) & 117 of the Customs Act, 1962.

17. The Show Cause Notices F. No. VIII/10-113/O&A/ADC/Rani/2021-22 dated:08.03.2022 is disposed-off in above terms.

(Shravan Ram)
Additional Commissioner
Customs, Ahmedabad

DIN:20250871MN0000719352

Date:29.08.2025

F. No. GEN/ADJ/ADC/1687/2025-ICD-SRT-CUS-COMMRTE-AHMEDABAD

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

1. **M/S. RANI CREATION,
62, DARSHAN INDUSTRIAL ESTATE,
VILLAGE; JOLVA, TALUKA: PALSANA,
SURAT-394305**
2. **SHRI BHUPATBHAI MANJIBHAI MULANI,
PROPRIETOR OF M/S. RANI CREATION,
81, DHARMISHTHA PARK SOCIETY,
NANA VARACHHA, 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, 6th Floor, Resham Bhavan Lal Darwaja, Surat-395003 for information and necessary action.
5. Guard File/Office copy.
6. Notice Board