

**BY SPEED POST**

GOVERNMENT OF INDIA  
MINISTRY OF COMMERCE  
OFFICE OF THE ADDL. DIRECTOR GENERAL OF FOREIGN  
4, ESPLANADE EAST: KOLKATA-700 069  
e-mail -jtdgftkol@nic.in :Tel :2248-6831-34

F.No.ALS-G/02/24/040/00195/AM'11/

Dated :- 25.04.2019.

**ORDER-IN-ORIGINAL**

Passed by:-U.K. ACHARYA, JT. Director General of Foreign Trade.

1. Any person aggrieved by the order may, under Section 15 of the Foreign Trade (Development and Regulation) Act, 1992 file an appeal against the same to the appropriate authority i.e. the Additional Director General of Foreign Trade, 4, Esplanade East, Kolkata-700 069 within a period of 45 days from the date of serving of this Order together with a copy of this order and a complete set of evidence to be relied upon in support of the appeal in the form of annexure.
2. Any person/party desirous of filing an appeal against this order shall deposit the penalty amount along with the appeal to the Appellate Authority failing which, the appeal is liable to be rejected for non-compliance of the provisions of Section 15(I) of the Foreign Trade(Development and Regulation) Act, 1992.
3. The penalty amount to be deposited within a period of 15 days from the date of issue of this order under the head of account "1453 Foreign Trade & Export Promotion", Minor Head – 102 other receipts, fines and penalties etc. failing which, the Importer Exporter Code Number 0202013359 allotted to the party may be suspended without any further notice, till payment of the full fiscal penalty amount under File No. 02/24/040/00195/AM'11.
4. I have gone through the facts and records of the case carefully, I find that M/s. Parkwood Farms Pvt. Ltd., 11, U.N. Brahmachari Street, Level-6, Constantia Kolkata – 700 016 had obtained Advance Authorization bearing No. 0210154539dated 07.02.2011 for duty free import of items as allowed on the authorization for a CIF Value US\$600000.00 (Rs.27360000.00) with the obligation to export as per condition sheet of Authorisation for an FOB value of US\$900000.00 (Rs.41040000.00) within the stipulated E.O Period. E.O. Period has already been expired and firm failed to submit any export documents till date.
5. As per Para-2.10 of Foreign Trade Policy, if an Authorization holder violates any condition of such Authorization or fails to fulfill export obligation, he shall be liable for action in accordance with FT (D & R) Act, the Rules and orders made there under, FTP and may law for time being in force.
6. As per Para-4.24 (b) of Hand Book Procedures, Vol.I, 2015-2020, authorization holder shall submit requisite evidence in discharge of export obligation in accordance with paragraph 4.46 ibid.

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7. As per Para 4.24 (I) of said Hand Book of procedures in case Authorization holder fails to complete E.O. or fails to submit relevant information/documents, RA shall take action by refusing further Authorizations, enforce condition of Authorization an Undertaking and also initiate penal action as per law.

8. Export obligation period expired on 07.02.2014, the firm did not submit any export documents nor regularized the case. Therefore, notice of even number dated 11.08.15 was issued to M/s. Parkwood Farms Pvt. Ltd., 11, U.N. Brahmachari Street, Level-6, Constantia Kolkata – 700 016 (hereinafter referred to as the “Notice firm”) under Rule 7 of Foreign Trade (Regulation) Rules, 1993 read with Section 9 of the Foreign Trade (Development & Regulation) Act, 1992, for non submission of export documents towards fulfillment of Export Obligation. The firm vide their letter dated 14.09.2015 had requested to allow them another day for P/H. As per their request firm was requested to see before DDG on 01.10.2015 through this office letter of even No. dated 21.09.2015 but no body turned up from their side. As they failed to submit required documents within stipulated date and failed to take the opportunity of P/H order under Rule 7(I)(K) of the Foreign Trade (Regulation Rules 1993) was issued on 29.01.2016 and the firm was put under DEL. Since no reply received within considerable time Show Cause Notice under Section 11(2) of the Foreign Trade (Development & Regulation) Act. 1992 was issued on 15.01.2018. Thereafter opportunity of Personal Hearing were granted vide this office letter dated 26.02.2016 and 17.05.2018. But not body turned up.

9. The firm failed to submit documents towards fulfillment of E.O. The firm was also given several opportunities to submit full set of documents towards fulfillment of E.O. or regularize their case.

10. Since the firm has imported full extent of imported goods and value as allowed in the Authorization but not produce full set of documents in support of full exports, as such, I am left with no option but to conclude that the firm have failed in fulfillment of the export obligation that was imposed upon them.

11. Further, in exercise of the powers vested upon me under Section 13 of the Foreign Trade (Development & Regulation) Act, 1992 and Section 11 of the said Act, I hereby imposed penalty of Rs.1,50,000/- (Rupees One lakh fifty thousand only) in addition to Customs Duty and applicable interest to be paid to Customs Authority for non compliance and non submission of full export documents for failing of fulfillment of the E.O.



13. This action is without prejudice to any other action that may be taken against the notice firm under the Foreign Trade (Development & regulation) Act 1992 and the rules and order made there under or any other act or law in force.



( U.K. ACHARYA  
JT. DIRECTOR GENERAL OF FOREIGN TRADE

To

1. M/s. Parkwood Farms Pvt. Ltd., 11, U.N. Brahmachari Street, Level-6, Constantia Kolkata – 700 016.
2. Smt. Romola Bhattacharya, Direacator 11, U.N. Brahmachari Street, Level 6, Constantia Kolkata – 700 016.
3. Asstt. Commissioner of Customs, Customs House, 15/1, Strand Road, Kolkata – 700 001.
4. FTDO(E.C.A. Section).
5. Computer cell.