

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

No.18/70/17-18/ECA/KOL/Appeal-211

Date of Order: . 04 .2019

Date of Despatch:

Name of Appellant : M/s. Shree Hanuman Flour Mill,
Maitapur, P.O. Ranital,
Dist. Balasore, Odisha-756111.

Order Appealed against : Order-in Original No. 23/36/021/00007/AM'05
dated 10.08.2017 Passed by Shri N.Vaidyanathan,
Asstt. Director General of Foreign Trade, Cuttack.

Order-in Appeal passed by : Smt. Anindita Sen Gupta, Appellate Authority (EZ) &
Additional Director General of Foreign Trade, Kolkata.

ORDER-IN-APPEAL.

Whereas an appeal was filed by M/s. Shree Hanuman Flour Mill., Balasore, Odisha (IEC No. 2303001757) (hereafter referred to as "**Appellant**") on 25-09-2017 under section 15 of the Foreign Trade (Development & Regulation) Act, 1992 against Order-in-Original No. 23/36/021/00007/AM'05 dated 10-08-2017 (hereafter referred to as "**Order**") passed by the , Asstt. Director General of Foreign Trade, Cuttack;

2. And whereas, the "**Appellant**" firm obtained an EPCG Authorisation No. 2330000039 dated 22-06-2004 as per the provision of Foreign Trade policy prevalent during the period for import of capital goods for a Duty Saved value of Rs.4,32,949/- with an Export Obligation of Rs.34,63,592/- (US\$.73396.00) to be completed with a period of 8 years from the date of issue of the Authorization. As per the Condition of the Authorization, the "**Appellant**" were required to submit the export documents towards fulfillment of obligation block wise and Installation Certificate within the time frame as mentioned in the FTP during the policy period.

3. And whereas the Export Obligation (E.O.) period expired and despite several reminders and opportunities of personal hearing, the "**Appellant**" had failed to furnish complete documentary evidence towards fulfillment of export obligation and therefore a Show Cause Notice was issued on 19.01.2011 giving opportunity for a personal hearing followed by a Refusal Order dt. 28.07.2014 ;

4. And whereas the "**Appellant**" did not submit any prescribed documents towards fulfillment of E.O. a Show Cause Notice under section 11 read with section 14 of Foreign Trade (Development and Regulation) Act,1992 giving opportunity for a personal hearing was issued on 08.02.2016;

5. And whereas, the "**Appellant**" had contravened the provisions of the Foreign Trade (Development & Regulation) Act'1992 by way of non-submission of complete export documents and therefore the Adjudicating Authority passed an "**Order**" dated 10.08.2017 imposing a fiscal penalty of Rs.8,82,000/- on the "**Appellant**" and its Partners in addition to payment of Customs Duty along with 15% interest p.a. u/s 11(2) of the FTDR Act'1992;

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6. And whereas being aggrieved with the decision of the Adjudicating Authority, the "Appellant" filed an appeal on-25.09.2017 before the Appellate Authority requesting to set aside the order dt.10.08.2017;

7. And whereas, personal hearing was granted on 10.01.2019 when Mr. Bijoy Kumar Gupta, Partner of the "Appellant" appeared before the Appellate Authority and stated that they have fulfilled E.O. through 3rd party and submitted Form "H" issued by Central Sales Tax Authority in place of S/Bills/BRCs etc., and due to their ignorance of the policy Procedures, the export documents have not been endorsed with respective EPCG authorization no./file no./manufacturer name;

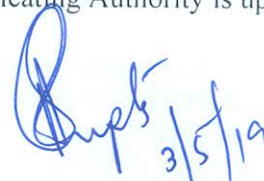
8. I have examined the complete facts of the case including submissions made by the "Appellant" along with the appeal application, it is observed that the "Appellant" has failed to submit the required documents towards fulfillment of E.O as per policy and Procedures and also failed to quote manufacturer's name etc. on the shipping bills in terms of para 9.62 of FTP. Therefore in exercise of the powers vested in me under section 15 of the Foreign Trade (Development & Regulation) Act,1992, as amended, pass the following orders:

ORDER

F. No.18/70/17-18/ECA/KOL/Appeal-211

Dated: 04.2019

The Appeal is hereby dismissed and the Order-In-Original No.23/36/021/00007/AM'05 dated 10.08.2017 issued by the Adjudicating Authority is upheld.


3/5/19

(ANINDITA SEN GUPTA)

Addl. Director General of Foreign Trade &
Appellate Authority (Eastern Zone)

To

1. M/s. Shree Hanuman Flour Mill, Maitapur, P.O. Ranital, Dist. Balasore, Odisha-756111
2. The Jt. DGFT, OSIC Building, 5th Floor, Khapuria Industrial Estate, Cuttack-753010, Odisha.
- ✓ 3. The C.O., O/o The Addl. DGFT for uploading the Order on the DGFT website