**सीमाशुल्क (निर्यात) का कार्यालय**
**OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT),**
**अधिनिर्णयन अनुभाग, हवाई माल संकुल, सहार, अंधेरी) पूर्व मबई -४०० ०९९**
**ADJUDICATION SECTION, AIR CARGO COMPLEX, SAHAR, ANDHERI (EAST), MUMBAI – 400 099**
**Email ID: accdbk-xos@gov.in**

F. No.: **CUS/BRC/REC/816/2026- DBK(XOS)**. Date of Order: 20.11.2026

Date of Issue: 23 .11.2026

Order in Original No. AC/JV R/921/2026-27/DBK (XOS)/ACC

Order Passed by: SINGARAJU VENKATARAJASHEKHARARAO
Assistant Commissioner of Customs,
Air Cargo Complex, Sahar, Mumbai

Name of the Exporter: M/s. Gurukrupa Overseas Private Limited (IEC NO. 0308081056)

## मूलआदेश:

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए नि:शुल्क दी जाती है।

2. इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीखसे साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), मुंबई-III, आवास कॉर्पोरेट पॉइंट (पाँचवीं मंजिल), मकवाना लेन, एस.एम. केंद्र, अंधेरी-कुर्ला रोड, मरोल, मुंबई-400059 को की जा सकती है।

3. अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क(अपील) नियमावली, 1982 के संलग्नक सीए-1 प्रपत्र में दायर की जानी चाहिए।अपील पर न्यायालय फी सके रूप में 2 रुपये मात्र का स्टांप न्यायालय फीस अधिनियम 1870 की अनुसूची, के अंतर्गत निर्धारित किया गया है।

4. इस निर्णय या आदेश के खिलाफ अपील करने का इच्छुक कोई भी व्यक्ति, अपील के लंबित होने पर, मांगे गए शुल्क या उसमें लगाए गए जुर्माने की राशि का 7.5 प्रतिशत जमा करेगा और अपील के साथ ऐसे भुगतान का सबूत पेश करेगा, जिस में विफल रहने पर, सीमाशुल्क अधिनियम, 1962 की धारा 128 के प्रावधानों के अनुपालन में अपील खारिज कर दी जाएगी।

## ORDER-IN-ORIGINAL

1. This copy is granted free of charge for the use of the person to whom it is issued.
2. An appeal against this order lies with the Commissioner of Customs (Appeal), Mumbai-III, Awas corporate point (5th floor), Makwana Lane, Behind S.M. Centre, Andheri-Kurla Road, Marol, Mumbai-400059 under section 128(1) of the Customs Act, 1962 within sixty days from the date of communication of this order.
3. The appeal should be in duplicate and should be filed in Form CA-1 Annexure on the Customs (Appeal)
   Rules, 1982. The Appeal should bear a Court Fee stamp of Rs.2 only as prescribed

under Schedule 1 of the Court Fee Act, 1870.

4. Any person desirous of appealing against this decision or order shall, pending the appeal, deposit 7.5% of

the duty demanded or the penalty levied therein and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with provisions of Section 128 of the Customs Act, 1962.

## BRIEF FACTS OF THE CASE

M/s. Gurukrupa Overseas Private Limited (IEC NO. 0308081056) (hereinafter referred to as the 'Exporter' ) having their registered address at 5 Floor 1 Plot 366 Kamal Niwas, Chhatrapati Shivaji Maharaj Marg, New Mogal Lane Mahim, Mumbai, Maharashtra-400016. was issued a Show Cause Notice No. 222/AC/DBK(XOS)/ADJ(X)/2025-26 ACC dated 20.02.2026 vide F.No. CUS/DBK/MISC/ 5752/2022- DBK(XOS).

2. The case in brief is that the Exporter had exported goods from ACC, Export, Mumbai (INBOM4) and availed the benefit of duty drawback in terms of Section 75 of the Customs Act, 1962 read with the Customs and Central Excise Duties Drawback Rules, 2017. As per Rule 18, Sub-Rule (1) & (2) of the Customs, Central Excise Duties and Service Tax Drawback Rules, 2017, the Exporter is under an obligation to produce evidence showing that the sale proceeds (foreign exchange) in respect of the goods exported have been realized within the time limit prescribed under the Foreign Exchange Management Act, 1999. The exporter has failed to submit BRCs in terms of the second proviso of the Section 75(1) of the Customs Act, 1962. Therefore, the drawback amount of **Rs. 58,902/-** along with applicable interest is recoverable against the 03 Shipping Bill (mentioned in Table-I below) under Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75(1) & 75A (2) of the Customs Act, 1962 and Foreign Exchange Management Act, 1999:

## TABLE-I

| Sr. No. | Shipping Bill No. | Shipping Bill Date | Drawback Amount (in INR) |
|---|---|---|---|
| 1. | 1672017 | 10-05-2021 | 5,323.73 |
| 2 | 4381696 | 06-09-2021 | 3,429.05 |
| 3 | 7586814 | 19-01-2022 | 3,035.94 |
| 4 | 1366796 | 13-05-2022 | 4,706.37 |
| 5 | 1523083 | 20-05-2022 | 10,308.46 |
| 6 | 1698772 | 27-05-2022 | 1,217.52 |
| 7 | 2140867 | 15-06-2022 | 10,243.58 |
| 8 | 2366690 | 24-06-2022 | 8,43.30 |
| 9 | 2664829 | 07-07-2022 | 1,978.06 |
| 10 | 3526513 | 16-08-2022 | 17,824.75 |

Total Rs. 58,902/-

3. Therefore, M/s. Gurukrupa Overseas Private Limited (IEC NO. 0308081056) was issued a show cause 222/AC/DBK(XOS)/ADJ(X)/2025-26 ACC dated 20-02-2026 by the Assistant Commissioner of Customs, (DBK-XOS), 1st Floor, Air Cargo Complex, Sahar, Mumbai-400099 asking them as to why:-

i. An amount of **Rs. 58,902/-** as detailed in Table-I above should not be demanded from them towards the ineligible drawback availed by them, under the provisions of the Second Proviso to Section 75(1) of the Customs Act, 1962 read with the Rule 18 (1) & (2) of the Customs, Central Excise Duties & Service Tax Drawback Rules, 2017;

ii. Interest should not be demanded from them as prescribed under Section 75A (2) of the Customs Act, 1962 on the drawback amount demanded at (i) above; and

iii. Penalty under Section 117 of the Customs Act, 1962 should not be imposed on them

**LEGAL PROVISIONS:-**

4. As per Public Notice No.76/2024 dated 21.09.2024, exporters were requested that the information on receipt of export proceeds or any information may be provided by to obviate chances of issuance of Show-Cause-Notice for recovery of drawback amount and other incentives. As the exporter failed to realize the sale proceeds (foreign exchange), within the time limit prescribed under the Foreign Exchange Management Act, 1999, therefore the said drawback amount, already disbursed, becomes liable for recovery along with applicable interest to the Customs Department as per Rule 18, Sub- Rule (1) & (2) of the Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75A (2) of the Customs Act, 1962.

4. The scheme of Duty Drawback has been incorporated in Chapter X of the Customs Act, 1962 along with the Customs and Central Excise Duties Drawback Rules, 2017 and the relevant provisions thereof are mentioned below:

(i) Second proviso to the Section 75(1) of the Customs Act, 1962 stipulates that:

*Provided further that where any drawback has been allowed on any goods under this sub-section and the sale proceeds in respect of such goods are not received by or on behalf of the exporter in India within the time allowed under the Foreign Exchange Management Act, 1999, such drawback shall [except under such circumstances or such conditions as the Central Government may, by rule, specify,] be deemed never to have been allowed and the Central Government may, by rules made under sub-section (2), specify the procedure for the recovery or adjustment of the amount of such drawback.]*

( ii ) . *Relevant part of the Rule 18 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 2017 stipulates that:*

1. *Where an amount of drawback has been paid to an exporter or a person authorized*

*by him (hereinafter referred to as the claimant) but the sale proceeds in respect of such export goods have not been realized by or on behalf of the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), including any extension of such period, such drawback shall, except under circumstances or conditions specified in sub-rule (5), be recovered in the manner specified below: Provided that the time-limit referred to in this sub-rule shall not be applicable to the goods exported from the Domestic Tariff Area to a special economic zone.*

2. *If the exporter fails to produce evidence in respect of realization of export proceeds within the period allowed under the Foreign Exchange Management Act, 1999, or any extension of the said period by the Reserve Bank of India, the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, shall cause notice to be issued to the exporter for production of evidence of realization of export proceeds within a period of thirty days from the date of receipt of such notice and where the exporter does not produce such evidence within the said period of thirty days, the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, shall pass an order to recover the amount of drawback paid to the claimant and the exporter shall repay the amount so demanded within thirty days of the receipt of the said order: Provided that where a part of the sale proceeds has been realized, the amount of drawback to be recovered shall be the amount equal to that portion of the amount of drawback paid which bears the same proportion as the portion of the sale proceeds not realized bears to the total amount of sale proceeds.*

3. *Where the exporter fails to repay the amount under sub-rule (2) within said period of thirty days referred to in sub-rule (2), it shall be recovered in the manner laid down in rule 17.*

5. As per regulation 9 of the Foreign Exchange Management (Export of goods and services) Regulations, 2015 read with Foreign Exchange Management Act, 1999, the amount representing the full export value of goods/software/services exported shall be realised and repatriated to India within nine months from the date of export, provided, that the Reserve Bank, or subject to directions issued by that Bank in this behalf, the authorised dealer may, for a sufficient and reasonable cause shown, extend the said period. Further, they have also failed to produce any documentary evidence indicating grant of any extension of the said period.

**WRITTEN SUBMISSION & PERSONAL HEARING:-**

6. The case was posted for personal hearing on 06.10.2026, Shri Suchin Dhokey Authorised representative of M/s. Gurukrupa Overseas Private Limited (IEC NO. 0308081056)

attended the personal hearing During the virtual hearing he stated that all the remittance in respect of Shipping Bills listed in the Show Cause Notice has been received within the prescribed time frame. However, in respect of two shipping bills which the E-BRC shows that the date beyond the 9 month from the date of shipping Bill. In this regard he said that their Bank made a mistake and now they have submitted a certificate from the Bank in this regard that the remittance is within the prescribed time frame. Also he agreed to submit CA certificate additionally confirming remittances for identified shipping bills are received within 9 month of respective SB date. Therefore, you are requested to drop the SCN.

**DISCUSSIONS AND FINDINGS:-**

7. I have carefully gone through the facts of the case, relevant provisions, circulars, public notices issued in this regard and written submission made by the Exporter.

8. I find that the Show Cause Notice alleges that due to non - submission of documentary evidence of receipt of export proceeds covered under the shipping bills mentioned in Table-I above, the drawback amount of **Rs. 58,902/-** is recoverable along with interest under the provisions of Rule 18 of the Customs and Central Excise Duties Drawback Rules, 2017 read with second proviso to Section 75(1) & 75A (2) of the Customs Act, 1962 and proposed penalty under provisions of Section 117 of the Customs Act, 1962.

9. I find that the exporter has submitted proof of export payments i.e. the copies of e-BRCs of 10 Shipping Bill as mentioned in Table-I above. The details of the export realization are mentioned in Table-II below.

## Table-II

| Sr No. | Shipping No. | S/Bill Date | Drawback Amount in INR | Invoice Value as per ICES (In FC) | Realised amount as per e-BRC (In FC) | Realization date as per e-BRC | e-BRC Number | Whether realization done within 09 Months |
|---|---|---|---|---|---|---|---|---|
| 1. | 1672017 | **10-05-2021** | 5,323.73 | 4048.77 | 4048.77 | **24-02-2022** | UBIN0803642002503292 Dtd 25-02-2022 | No |
| 2 | 4381696 | **06-09-2021** | 3,429.05 | 2714.34 | 1357.17 | **31-12-2022** | UBIN0803642002871927 Dtd 02-01-2023 | No |
| | | | | | 1345.17 | **24-02-2022** | UBIN0803642002871927 Dtd 24-02-2022 | - |
| 3 | 7586814 | 19-01-2022 | 3,035.94 | 2480 | 2480 | 24-02-2022 | UBIN0580252250 2202201 Dtd 17-03-2022 | yes |
| 4 | 1366796 | 13-05-2022 | 4,706.37 | 3770 | 3725.01 | 31-12-2022 | UBIN0803642002871924 Dtd -02-01-2023 | yes |
| 5 | 1523083 | 20-05-2022 | 10,308.46 | 13225 | 6612.50 | 20-12-2022 | UBIN0803642002857745 Dtd 21-12-2022 | yes |
| | | | | | 6612.5 | 03-01-2023 | UBIN0803642002875196 Dtd 2023-01-04 | |
| 6 | 1698772 | 27-05-2022 | 1,217.52 | 996.59 | 987.00 | 31-12-2022 | UBIN0803642002871925 Dtd 2023-01-02 | yes |
| 7 | 2140867 | 15-06-2022 | 10,243.58 | 7410 | 7410.00 | 04-07-2022 | UBIN0803642002671107 Dtd 2022-07-05 | yes |
| 8 | 2366690 | 24-06-2022 | 8,43.30 | 600 | 600 | 04-07-2022 | UBIN0803642002671106 Dtd 2022-07-05 | yes |
| 9 | 2664829 | 07-07-2022 | 1,978.06 | 1841.87 | 1796.87 EUR | 25-07-2022 | UBIN0803642002697616 Dtd 2022-07-26 | yes |
| 10 | 3526513 | 16-08-2022 | 17,824.75 | 48546 | 25506.00 | 06-09-2022 | UBIN0803642002751677 Dtd 2022-09-07 | yes |
| | | | | | 23040.00 | 15-09-2022 | UBIN0803642002761214 Dtd 2022-09-16 | yes |

10. From the above it is seen that in respect of two shipping Bills Viz (i) 1672017 dated 10-05-2021 and (ii) 4381969 dated 06.09.2021, the E-BRC shows that the remittances were received beyond the time frame of 9 months. The exporter during Personal hearing stated that all the remittance were received within the prescribed time frame. They have produced a letter ref No. UBI:OPH:FX:2509:26-27 dated 25.09.2026 from the Union Bank, wherein it has been mentioned that the remittance in respect of these 2 shipping Bill has been received on (i) 29-04-2021 (ii) 17-05-2021 & 01-09-2021 respectively and which is within 9 month from the date of the Shipping Bill. Copy of Bank letter reproduced below :-

यूनियन बैंक ऑफ इंडिया Union Bank of India

भारत सरकार का उपक्रम A Government of India Undertaking

OPERA HOUSE BRANCH (31880)

*9/15, Mama Paramanand Marg,Queen's Road, Mumbai 400 004*

*Email:* ***forexoperahouse@unionbankofindia.bank***

**Ref: UBI:OPH:FX:2509:26-27** **Date: 25.09.2026**

**TO WHOM IT MAY CONCERN**

We Union Bank of India, Forex Division Opera House Branch, Mumbai would like to confirm that exporter M/s Gurukrupa Overseas Private Limited having IEC no. 0308081056 is having account with our bank and for following shipping bills corresponding remittances are used as per below-

| Sr.N | SB NO | SBDT | SB AMOUNT IN FC | EBRC NO. | SUBMITTED REMITTANCE NO. | REMITTANCE DATE |
|---|---|---|---|---|---|---|
| 1 | 1672017 | 10-05-2021 | 4,048.77 | 1 EBRC | 01202IR00201321 | 29.04.2021 |
| 2 | 4381696 | 06-09-2021 | 2,714.34 | 2 EBRC | 01202IR00217421 | 17.5.21 |
| | | | | | 03641IR00100321 | 1.9.21 |

We hereby confirm that Customer has received the funds against above mentioned shipping Bills within the time frame of 9 months from shipping bill date.

Thanking you.

Yours faithfully,
For UNION BANK OF INDIA
NITA JHA (Sr. Manager)
[552933]

Enclosed:- Inward remittance advice

10.1. Further, the exporter has also produced a letter from the Chartered Accountant wherein the CA stats that the remittance i.r.t. to the 2 shipping Bills were received on (i) 29-04-2021 (ii) 17-05-2021 & 01-09-2021 respectively and which is within 9 month from the date of the Shipping Bill.

**SHYAM D. MENGHANI & CO.**

Chartered Accountants

255/6, Mira House, Mogul Lane, Mahim, Mumbai – 400016 Mob.: 9920984944 E-mail: sdlmenghani@gmail.com

**CERTIFICATE**

We have audited the accounts of M/s **Gurukrupa Overseas Private Limited** and on that basis certify that the export proceeds for export shipments made during the period following shipping bill between **April'2021** to **September'2022** have been received within 9 months from Shipping Bill date. Details are as under-

1. Name of Exporter : GURUKRUPA OVERSEAS PRIVATE LIMITED
2. IEC No. : 0308081056
3. Port of Export : MUMBAI AIRPORT
4. Details of exports realization :

| Sr. No. | SB NO | SBDT | Duty Drawback DBK Amount (Rs.) | RECEIPT / REALIZATION DATE OF EXPORT PROCEEDS |
|---|---|---|---|---|
| 1 | 1672017 | 10-05-2021 | 5,323.73 | 29-04-2021 |
| 2 | 4381696 | 06-09-2021 | 3,429.05 | 17-05-2021 & 01-09-2021 |
| 3 | 7586814 | 19-01-2022 | 3,035.94 | 24-02-2022 |
| 4 | 1366796 | 13-05-2022 | 4,706.37 | 31-12-2022 |
| 5 | 1523083 | 20-05-2022 | 10,308.46 | 20-12-2022 & 03-01-2023 |
| 6 | 1698772 | 27-05-2022 | 1,217.52 | 31-12-2022 |
| 7 | 2140867 | 15-06-2022 | 10,243.58 | 04-07-2022 |
| 8 | 2366690 | 24-06-2022 | 834.30 | 04-07-2022 |
| 9 | 2664829 | 07-07-2022 | 1,978.06 | 25-07-2022 |
| 10 | 3526513 | 16-08-2022 | 17,824.75 | 06-09-2022 & 15-09-2022 |
| | **Total** | | **58,901.76** | |

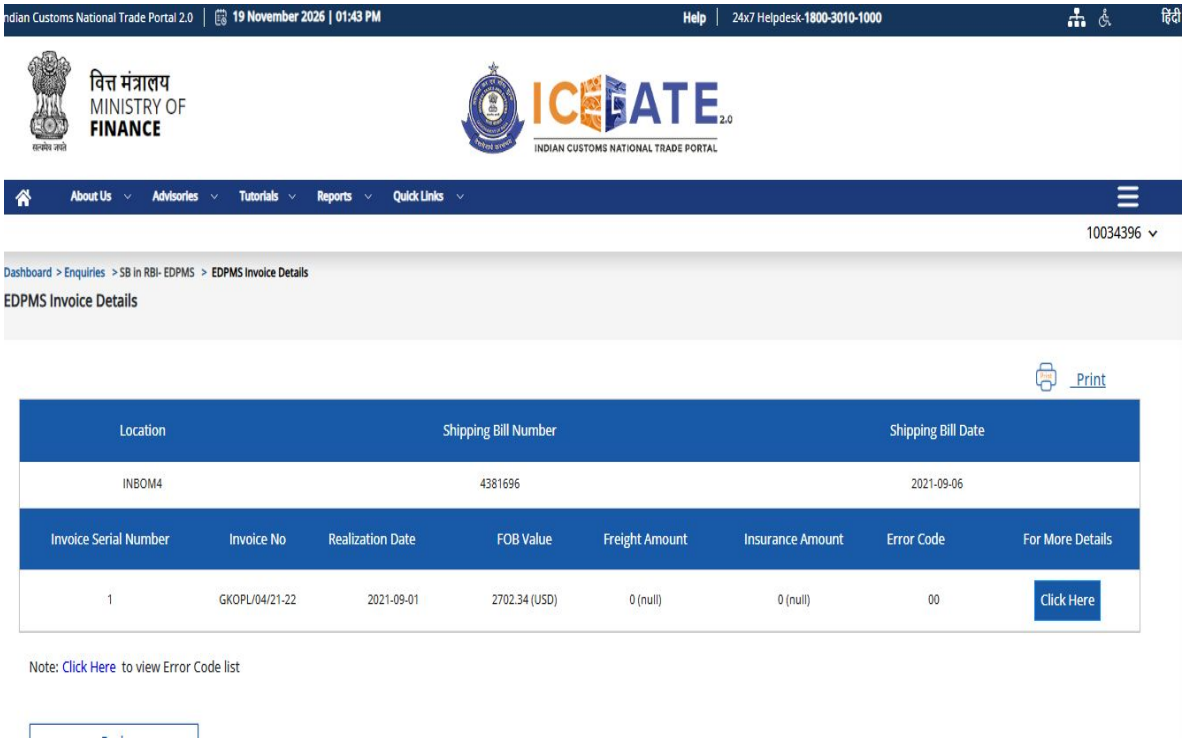
5. Details of exports pending realization for above SBs :

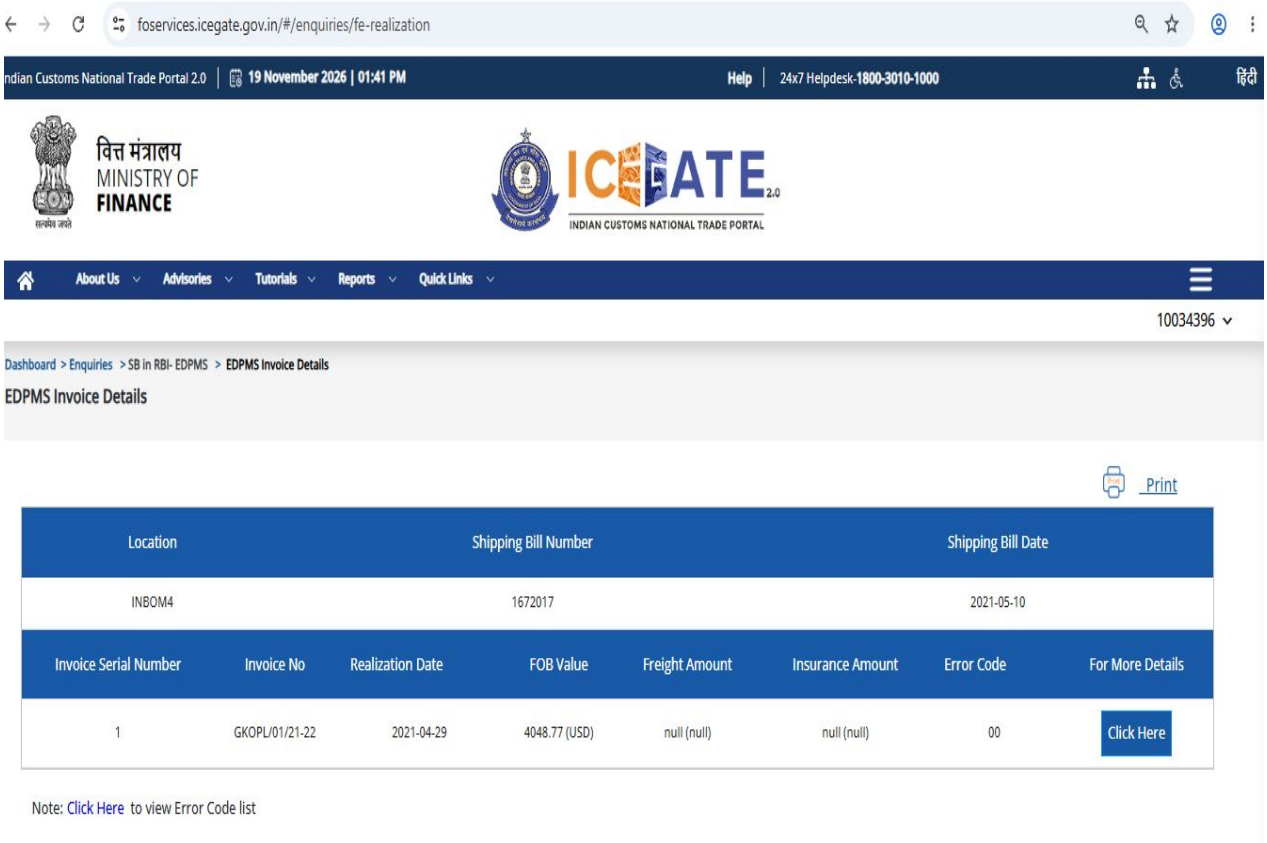
| Sr. No. | Shipping Bill No. and Date | Due date for realization | Amount Pending realization | Remarks like whether exporter has been granted extension or applied for extensions or waiver or any other reasons for non-recovery |
|---|---|---|---|---|
| -- | NIL | NIL | NIL | NIL |

For **Shyam D. Menghani & Co.**
Chartered Accountants
Firm Registration Number: 131574W
SHYAM DHARMU MENGHANI
**Shyam D. Menghani**
Proprietor
Membership Number: 107345
ICAI UDIN: 26107345QUYNST2461

Mumbai, 7th October, 2026

10.2 Further, data from the IECGATE was also retrieved and it showed that the remittance was received before 9 months.




11. In view of the above, I find that as per Circular No.33/2019-Customs dated 19.09.2019, it is clarified that duty drawback may be permitted on FOB value without deducting foreign bank charges. It is further clarified that since agency commission up to the

limit of 12.5% of the FOB value has been allowed, such deduction on account of foreign bank charges is allowed within this overall limit of 12.5% of the FOB value. In the present case, I find that, the 01 Shipping Bill as mentioned in Table-II above, the difference between FOB value and realized value is less than 12.5% for 10 shipping bill, therefore the drawback amount of **Rs. 58,902/-** was correctly sanctioned to the Exporter under the provisions of Customs and Central Excise Duties Drawback Rules, 2017 read with Section 75(1) of the Customs Act, 1962 and therefore liable to be dropped.

12. In a nutshell, I find that the demand for recovery of drawback amount of **Rs. 58,902/-** is liable to be dropped as the Exporter has fulfilled all obligations required under Section 75(1) of the Customs Act, 1962 read with the Customs, Central Excise Duties & Service Tax Drawback Rules, 2017.

13. Accordingly, in view of the above, I pass the following order:

**ORDER**

(i) I, hereby drop the demand of duty drawback of **Rs. 58,902/-** (Rupees: Fifty Eight Thousand Nine Hundred and Two One) from the M/s. Gurukrupa Overseas Private Limited (IEC NO. 0308081056)**)** issued vide Demand-cum-show cause notice No**.** 222 /AC/DBK(XOS)/ADJ(X)/2025-26 ACC dated 20.02.2026 w.r.t Shipping Bill mentioned at Table-I.

14. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or against the persons concerned or any other person, if found involved, under the provisions of the Customs Act, 1962, and/or any other law for the time being in force in the Republic of India.

Digitally signed by
Singaraju Venkatarajashekhararao
Date: 20-11-2026 17:08:09

**(**SINGARAJU VENKATARAJASHEKHARARAO**)**
Assistant Commissioner of Customs,
Adjudication Section (X), ACC,
Sahar, Mumbai.

**To**,

To,
M/s. GURUKRUPA OVERSEAS PRIVATE LIMITED,
(IEC NO. 0308081056)
5 Floor 1 Plot 366 Kamal Niwas
Chhatrapati Shivaji Maharaj Marg,
New Mogal Lane Mahim,

Mumbai, **MAHARASHTRA**, 400016**.**

Copy for information and necessary action to:-

1. The AC/DC, Review Cell, Export, ACC, Mumbai.
2. The AC/DC, Adjudication Cell, Export, ACC, Mumbai.
3. The AC/DC, TRC, Export, ACC, Mumbai.
4. Office Copy.