

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH - COURT No. III

Customs Appeal No. 40944 of 2016

(Arising out of Order-in-Original No.46156/2016 dated 04.04.2016 passed by Commissioner of Customs, Chennai-IV, 60, Rajaji Salai, Custom House, Chennai 600 001)

M/s.Turbo Energy Private Limited **Appellant**
(Formerly M/s.Turbo Energy Ltd.),
Stone Acre,
67, Chamiers Road,
Chennai 600 028.

VERSUS

The Commissioner of Customs, ... **Respondent**
Chennai IV Commissionerate,
No.60, Rajaji Salai,
Chennai 600 001.

APPEARANCE :

Shri S. Murugappan, Advocate for the Appellant
Smt. Anandalakshmi Ganeshram, Authorized Representative
for the Respondent

CORAM :

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER No.41394/2025**DATE OF HEARING : 29.10.2025
DATE OF DECISION : 27.11.2025****Per: Shri P. Dinesha**

This Appeal is filed against Order-in-Original No.46156/2016 dated 04.04.2016 passed by Commissioner of Customs, Chennai-IV and the only issue in the present Appeal is the rejection of the Appellant's request for relaxing the provisions of Rule 12 (1) (a) Customs, Central Excise and Service Tax Drawback Rules, 1995.

2. Heard Shri S. Murugappan, Ld. Advocate for the Appellant and Smt. Anandalakshmi Ganeshram, Ld. Assistant Commissioner for the Respondent, we have perused the documents placed on record and also the case law relied upon during the course of arguments before us. After hearing both sides, the only issue that arises for our consideration, is, "whether the exercise of discretion by the Commissioner in rejecting the Appellant's request is in order?"

3. Facts are not in dispute, the Appellant vide the letter dated 01.01.2014 made a request for conversion of Free Shipping Bills into Drawback Shipping Bills and had enclosed as Annexures (i) List for which Amendment was required (ii) Shipping Bill and EP copies & (iii) Mate receipt. The Commissioner perhaps being the proper authority appears to have considered the Appellant's request and accordingly gave an opportunity of being heard to the Appellant and thereafter vide the impugned Order-in-Original (*supra*) has rejected the request of the Appellant which has resulted in the present Appeal before this forum.

4. Ld. Advocate would contend that on identical issue in the Appellant's own case, however for an earlier period this Bench vide Final Order No.41141/2025 dated 14.10.2025 (in Appeal No.C/42076/2015) has remanded the matter back to the file of the proper officer to issue a reasoned order since, it was understood by the Tribunal that the impugned order therein was a cryptic order without any discussions.

5. *Per contra*, Smt. Anandalakshmi Ganeshram relied on the findings of the Commissioner and would further submit that the proper officer has, in fact, exercised his discretion as prescribed under the statute and has given a speaking

order and hence, the same does not call for any interference.

6. At the outset, we do not see any merit in the Appeal since the application requesting for conversion of various Shipping Bills have been considered by this Bench in the earlier Final Order dt. 14.10.2025 (*supra*) and hence, nothing survives in this Appeal for us to issue a fresh order. In fact, the repetition of the Shipping Bills was pointed out even during the course of arguments (i.e. on 29.10.2025) but however till date, we do not see any clarification in this regard by the Appellant. Be that as it may even if there are new Shipping Bills, we cannot get into that as the same were not the subject matter of request before the proper officer.

7. In view of the above, we reject the Appeal filed by the Appellant.

(Order pronounced in open court on 27.11.2025)

sd/-

(VASA SESHAGIRI RAO)
Member (Technical)

sd/-

(P. DINESHA)
Member (Judicial)