

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH - COURT NO.2

Customs Appeal No.78794 of 2018

(Arising out of Order-in-Original No.KOL/CUS/COMMISSIONER/PORT/71/2018 dated 28.09.2018 passed by Commissioner of Customs (Port), Kolkata.)

M/s.Versatile Wires Ltd.

(Bakrahat Road, Vill & P.O. Rasapunja, P.S. Bishnupur, 24 Parganas (S), Kolkata-700104.)

...Appellant

VERSUS

Commissioner of Customs (Port), Kolkata

(15/1, Strand Road, Custom House, Kolkata-700001.)

.....Respondent

APPEARANCE

Shri S.C. Ratho, Consultant for the Appellant (s)

Shri Tariq Suleman, Authorized Representative for the Revenue

**CORAM:HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)**

FINAL ORDER NO. 75074/2026

DATE OF HEARING :16.01.2026
DATE OF DECISION :16.01.2026

Per :R. MURALIDHAR :

The Appellant was granted EPCG Authorization No.01500179 dated 02.01.1996 in terms of FTP 1992-97. On the ground that the Appellant has failed to fulfill the export obligation, a Show Cause Notice was issued on 22.09.1998 demanding Customs duty of

Rs.22,09,977.63 along with interest and penalty, which came to be confirmed at the Adjudicating and lower appellate stages. Even as the appeal was filed before the Tribunal, the appellant was also pursuing with DGFT for proper closure of the case. They also filed their Writ Petition before the Hon'ble Calcutta High Court.

2. The Ld Consultant, appearing for the appellant submits that the Calcutta High Court vide their Order dated 19.09.2022 have passed the following Order, which is reproduced below [the relevant extracts] :-

".....The proceedings being culminated in the order of the adjudication and the matter is now pending before the Ld. Tribunal and Appellant has effected the pre deposit The Ld. Single Bench while directing cash deposits to be made by the appellant to the tune of Rs. 35,18,206.00 took into the consideration other cases which had come before the Court at the relevant point of time and we find there is nothing particularly against the Appellant warranting such deposit of the cash security. Therefore, we are of the view that the parties should be left to agitate the matter before the Ld. Tribunal in the pending appeal and in the meantime, it is for the DGFT to take note of the report submitted by the Additional Director General of the Foreign Trade, Kolkata vide email dtd. 24.06.2022 and take a decision on the request made by the appellant for issuance of Export Discharge Certificate.

For the above reasons, the Appeal (APOT/141/2018) is allowed and the Order and direction issued by the Ld. Single bench is set aside. The Appellant is directed to pursue its Appeal before the Ld. Tribunal and, in the meantime, the EPCG Committee shall take a decision on the request made by the Appellant for issuance of Export Obligation Discharge certificate and communicate the same to the Appellant as expeditiously as possible.

In the light of the above, no coercive action can be initiated against the appellant by the customs authorities"

4. The Ld.Consultant draws attention to a copy of the letter vide File No.02/36/021/00330/AM96 dated 30.12.2025 issued by Foreign Trade Development Officer with confirming the final duty paid and consequent regularization of the contravention by the DGFT. As per this letter, the case in respect of EPCG Authorization No.01500179 dated 02.01.1996 stands fully closed.

5. We have perused the copy of the letter dated 30.12.2025 issued by the Foreign Trade Development Officer, which is reproduced below :

Annexure-C



भारत सरकार / Government of India

वाणिज्य और उद्योग मंत्रालय / Ministry of Commerce and Industry

वाणिज्य विभाग / Department of Commerce

अपर महानिदेशक, विदेश व्यापार का कार्यालय, कोलकाता / Office of the Additional Director General of Foreign Trade,
Kolkata4, एस्पलेनेड ईस्ट, कोलकाता, पश्चिम बंगाल, 700069 / 4, Esplanade East, Kolkata - 700069
Email Office: kolkata-dgft@nic.in, Phone Office: 033 - 22545922

File No: 02/36/021/00330/AM96

Date: 30.12.2025

FINAL DUTY PAID REGULARIZATION LETTER

To
M/s Versatile Wires Ltd
Bakrahat Road, Rasapuja
24 PGS(S), West Bengal-700104

Sir,

SUBJECT: Payment of Customs Duty with Interest against EPCG Authorization No. 01500179
dated: 02.01.1996 regularization and Closer of the case.

With reference to your Application dated 30.06.2023, I write to inform you that your case stands closed under Amnesty scheme as per Public Notice No.2 dated 01.04.2023, against payment of Customs Duty and interest of Rs. 33,900/-, as per Customs Letter F.No. S60(MISC)-23/2022AEOMC(Pt-I) dated 22.04.2024, for non-fulfilment of export obligation and for regularization of the case. Now you may approach Customs Authorities for redemption of Bank Guarantee/LUT.

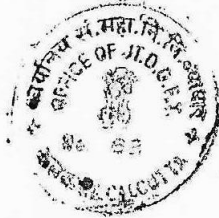
However, this shall not preclude the Customs Authorities from taking action against the license holder for any mis-representation, is-declaration and default detected subsequently.

(S C Rout)
(Foreign Trade Development Officer)

File No: 02/36/021/00330/AM96

Date: 30.12.2025

Copy to: - 1. The Asstt. Commissioner of Customs (EPCG Cell) Customs House, 15/1, Strand Road, Kolkata-700001.



(S C Rout)
(Foreign Trade Development Officer)

6. We find that DGFT has clearly held that the case pertaining to the EPCG license under consideration stands fully closed. Considering the same, we set aside the impugned Order and allow the Appeal filed by the Appellant. The Appellant would be eligible for consequential relief, if any, as per law.

(Dictated and pronounced in the open Court.)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/
(RAJEEV TANDON)
MEMBER (TECHNICAL)

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