



सीमाशुल्कआयुक्त(एनएसII)कार्यालय  
**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS- II),**  
 जवाहरलालनेहरुसीमाशुल्कभवन, न्हावाशेवा,  
**JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,**  
 तालुका - उरण, जिला - रायगढ़ , महाराष्ट्र- ४००७०७.  
**TAL-URAN, DISTRICT - RAIGAD, MAHARASHTRA -400 707.**

फा.सं.: CUS/DBK/MISC/128/2026/JNCH आदेशकीतिथि:09-03-2026 Order  
 No.: - (L)/2025-26/DC/DBK/CAC/JNCH जारीकिएजानेकीतिथि: ०९.०३.२०२६

1962  
 DIN No. I/3936443/2026

Passed by: Shri S M Borkar, Deputy Commissioner of Customs (NS- II)

निर्यातक का नाम :M/s. PREMIUM POLYESTER PRIVATE LIMITED (IEC-0307037240)

**मूलआदेश**  
**ORDER-IN-ORIGINAL**

- यहप्रतिउसव्यक्तिकेप्रयोगमेंलायेजानेकेलिएनिःशुल्कदीजाएगी, जिसेयहजारीकियागयाहै।
1. This copy is granted free of charge for the use of the person to whom it is issued.
  - इसआदेशकेविरुद्धअपीलसीमाशुल्कअधिनियम 1962 कीधारा 128 (1) केतहतआदेशकीसंसूचनाकीतारीखसेसाठदिनकेभीतरऐसेमामलेजहांशुल्कयाशुल्कऔरजुर्मानाविवादितहैं की 7.5% राशिअदाकरनेपरसीमाशुल्कआयुक्त (अपील) जवाहरलालनेहरुसीमाशुल्कभवन, न्हावाशेवा, उरण, रायगढ़केसमक्षकीजासकतीहै।
  2. An appeal against this order shall lie before the Commissioner of Customs (Appeals), Jawaharlal Nehru Custom House, Nhava Sheva, Uran, Raigad under Section 128(1) of the Customs Act, 1962 within Sixty days

from the date of communication of this order and on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute or penalty where penalty alone is in dispute.

- अपील, सीमाशुल्क (अपील) नियम 1982, में प्रदर्शित फॉर्म सी.ए.-I में दो प्रति में की जानी चाहिए।  
अपील रूपये 1.50/-  
केन्यायालय फीस स्टांप तथा इस आदेश या आदेश की प्रतिके साथ संलग्न होनी चाहिए।  
यदि आदेश की प्रति संलग्न की जाती है तो इसमें भी न्यायालय फीस अधिनियम 1970 की अनुसूची 1 में प्रदर्शित रूपये 1.50/- की न्यायालय फीस स्टांप भी होना चाहिए।

3. The appeal should be in duplicate and should be filed in Form CA – 1 appeared in Custom (Appeals) Rule, 1982. The appeal should bear a court fee stamp of Rs. 1.50 paise paid only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a court fee stamp of Rs. 1.50 paise only as prescribed under Schedule 1, item 6 of the Court Fees Act, 1970.

- जो व्यक्ति इस निर्णय या आदेश के विरुद्ध अपील कर रहा है वह अपील को अनीर्णित रखेगा, और सीमाशुल्क अधिनियम 1962 की धारा 129 ईके उपबंधों के अंतर्गत पैरा 2 के अनुसार धनराशि जमा कराएगा तथा अपील के समय उन भुगतान का प्रमाण प्रस्तुत करेगा, जिसके अनुपालन न किए जाने पर सीमाशुल्क अधिनियम 1962 की धारा 128(1) के उपबंधों के अधीन अपील अस्वीकार कर दी जाएगी।

4. Any person appealing against this decision or order shall, pending the appeal, deposit the amount as per Para 2 above under Section 129E of the Customs Act, 1962 and produce proof of such payment along with the appeal, failing which the appeal is liable to be rejected for non-compliance with the provisions of Section 128(1) of the Customs Act, 1962.

### **Brief Facts of the Case**

An investigation was initiated by DRI, Mumbai against several ready-made garment exporters as it was suspected that they were indulged in huge over-valuation of exported goods. M/s Premium Polyester Pvt Ltd (IEC No. 0307037240) had been identified by DRI, Nhava Sheva Unit as 'Risky Exporter'. As per Board's Circular No. 131/1/2020 dated 23.01.2020, Refunds of IGST and Drawback had been kept in abeyance (by inserting alert against IEC No. 0307037240). As per the said Circular, once verification process is completed, Exporter's name is removed by field formation from the list of Risky Exporters and Refund of IGST & Drawback is granted automatically by the ICEGATE system on removal of the alert. M/s Premium Polyester Pvt Ltd (IEC No. 0307037240) had been identified by DRI, Nhava Sheva Unit as 'Risky Exporter'. Therefore, drawback had been kept in abeyance (by inserting alert against IEC No. 0307037240) by Drawback Section, JNCH.

2 . On receipt of NOC from DRI, Mumbai vide letter F No. DRI/MZU/NS/Enq-11/11-12 dated 15.05.2020, the alert against the exporter was removed accordingly. Further, the pending drawback claim of the exporter was immediately sanctioned and disbursed after due process

vide Scroll No. 41407/2020 dated 01.06.2020, 42211/2020 dated 30.06.2020, 44080/2020 dated 02.09.2020 and 44281/2020 dated 09.09.2020. The refund of drawback Rs. 60,09,320/- was scrolled out in respect of all 17 Shipping Bills pertaining to M's Premium Polyester Pvt. Ltd.

3.M/s Premium Polyester Pvt Ltd filed a Writ Petition No. 5007/2022 before the Hon'ble Bombay High Court on 08.09.2021 against withholding of Drawback Refund and prayed for relief mentioned as under: -

(i) To set aside the rejection of claim of interest on delayed drawback payment vide letter dated 02.11.2020 issued by Respondent No. 3 i. e. Asstt. Commissioner of Customs, Drawback/IGST Section, JNCH and letter dated 13.05.2021 issued by the Respondent No. 2 i.e. Dy. Commissioner of Customs, Drawback Section, JNCH.

(ii) To pay interest @6% p.a. from expiry of 3 months from the date of filing of drawback claim as per 17 Shipping Bills to 30.03.2011 and @18% pa. from 01.04.2011 till the date of payment.

4. Hon'ble Bombay High Court passed an order dated 13.04.2023 in Writ Petition No. 5007 of 2022 (W.P No. L. 17169 of 2022) filed by M/s Premium Polyester Pvt Ltd. Vide the said order court as directed that "the impugned communication dated 02 November 2020, and 13 May 2021 are quashed and set aside. Application of Petitioner made for interest under Section 75A of the Act. 1962 is restored to the file of the Deputy Commissioner of Customs, NS-II, Drawback Section. The Deputy Commissioner of Customs will carry out exercise as indicated above in light of Section 75A of the Act of 1962 and take necessary steps in that regard within a period of twelve weeks from today"

5. Dy. commissioner of Customs, DBK/IGST, NS-II, JNCH, Nhava Sheva (Original Authority) vide Order in Original No. 728/2023-24/DC/DBK/CAC/JNCH dated 11.08.2023 sanctioned Rs. 37,07,326/- in compliance of the Hon'ble High Court's Order passed in W. P. 5007 of 2022 filed by M/s Premium Polyester Pvt. Ltd.

6. Being aggrieved by the Order in Original No. 728/2023-24/DC/DBK/CAC/JNCH dated 11.08.2023; the exporter preferred an appeal before Commissioner (Appeal). Commissioner (Appeal) vide Order in Appeal No. 1600 (DBK)/2025 (JNCH)/ Appeals dated 11.12.2025 passed the following Order

I. The interest under section 75A of the Customs Act shall be computed at the notified rates of 6% per annum on a simple interest basis and shall commence from the expiry of one month after the Let Export Order (LEO) date of each shipping bill till the date of payment of the drawback refund



765 262 10	02-09-2009	3,35,455	42211 /2020	08-09-2009	08-10 -2009	30-06 -2020	3919	6	2,1 6,107	2, 15,611	4 96
765 105 23	02-09-2009	2,37,209	41407 /2020	08-09-2009	08-10 -2009	01-06 -2020	3890	6	1,5 1,684	1, 51,333	3 51
765 104 39	02-09-2009	2,22,858	41407 /2020	08-09-2009	08-10 -2009	01-06 -2020	3890	6	1,4 2,508	1, 42,178	3 30
765 099 45	02-09-2009	4,01,689	42211 /2020	08-09-2009	08-10 -2009	30-06 -2020	3919	6	2,5 8,776	2, 58,182	5 94
765 099 54	02-09-2009	4,09,416	41407 /2020	08-09-2009	08-10 -2009	01-06 -2020	3890	6	2,6 1,802	2, 61,197	6 05
765 099 61	02-09-2009	2,18,443	41407 /2020	08-09-2009	08-10 -2009	01-06 -2020	3890	6	1,3 9,684	1, 39,361	3 23
765 506 74	03-09-2009	2,97,372	41407 /2020	08-09-2009	08-10 -2009	01-06 -2020	3890	6	1,9 0,156	1, 89,716	4 40
765 504 85	03-09-2009	4,20,455	41407 /2020	08-09-2009	08-10 -2009	01-06 -2020	3890	6	2,6 8,861	2, 68,239	6 22
765 503 95	03-09-2009	4,50,812	41407 /2020	08-09-2009	08-10 -2009	01-06 -2020	3890	6	2,8 8,273	2, 87,606	6 67
765 503 103	03-09-2009	3,70,780	41407 /2020	08-09-2009	08-10 -2009	01-06 -2020	3890	6	2,3 7,097	2, 36,548	5 49
765 499 110	03-09-2009	4,48,052	41407 /2020	08-09-2009	08-10 -2009	01-06 -2020	3890	6	2,8 6,508	2, 85,845	6 63
875 998 128	16-08-2010	3,73,109	41407 /2020	27-08-2010	27-09 -2010	01-06 -2020	3536	6	2,1 6,874	2, 15,647	1,2 27
875 929 139	16-08-2010	3,48,236	41407 /2020	27-08-2010	27-09 -2010	01-06 -2020	3536	6	2,0 2,416	2, 01,271	1,1 45
893 271 143	09-10-2010	3,49,141	41407 /2020	16-10-2010	16-11 -2010	01-06 -2020	3486	6	2,0 0,073	1, 99,327	7 46
893 270 156	09-10-2010	3,82,942	41407 /2020	16-10-2010	16-11 -2010	01-06 -2020	3486	6	2,1 9,442	2, 19,064	3 78
893 270 165	09-10-2010	3,49,141	44080 /2020	16-10-2010	16-11 -2010	02-09 -2020	3579	6	2,0 5,410	2, 04,664	7 46

17	893 270 7	09-10-2010	3,94,210	44281 /2020	16-10-2010	16-11 -2010	02-09 -2020	3579	%	6	2,3 1,926	2, 31,537	3 89
<b>Total</b>										7	371759 7	6 370732	1 10,271

**ORDER**

**9.** I sanction the differential drawback of Rs 10,271/- (Rupees Ten Thousand Two Hundred and Seventy-One only) to M/s. PREMIUM POLYESTER PRIVATE LIMITED (IEC-0307037240) as discussed in Para 8 above.

**10.** This order is being issued without prejudice to any other action that may be taken under Customs Act, 1962 or any other Act for the time being in force.

**(S M Borkar)**

Deputy Commissioner of  
Customs,  
Drawback Section, NS-II  
JNCH, Nhava Sheva

**To,**

M/s. PREMIUM POLYESTER PRIVATE LIMITED (IEC-0307037240)  
705, Maurya Bluemoon, Near Monginis Cake Factory,  
Opp. Citi Mall, Link Road, Andheri (West)  
Mumbai-400053

Copy to: -

- CRAC (X), JNCH.
- Centralized Adjudication Cell, JNCH.
- Office copy.