
 सत्यमेव जयते	<p align="center"> भारतसरकार/ Government of India वित्तमंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II कार्यालय Office of Commissioner of Customs NS-II Jawaharlal Nehru Custom House, Nhava Sheva, Dist- Raigad, Maharashtra – 400 707 Email Id:- lic-jnch2@gov.in </p>																									
F. No. <u>S/10-98/2025-26/Commr/NS-II/LIC/CAC/JNCH</u> F. No. CUS/DBK/MISC/841/2025-DBK-O/o Commr-Cus-Nhava Sheva-II																										
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मूलआदेश

ORDER-IN-ORIGINAL

1. इसआदेश की मूल प्रति की प्रतिलिपि जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।

The copy of this order in original is granted free of charge for the use of the person to whom it is issued.

2. इस आदेश से व्यथित कोई भी व्यक्ति सीमाशुल्क अधिनियम १९६२ की धारा १२९(ए) के तहत इस आदेश के

विरुद्ध सी ई एस टी ए टी, पश्चिमी प्रादेशिक न्यायपीठ (वेस्ट रीजनल बेंच, ३४, पी.डी.मेलोरोड, मस्जिद (पूर्व), मुंबई- ४००००९ को अपील कर सकता है, जो उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित होगी।

Any Person aggrieved by this order can file an Appeal against this order to CESTAT, West Regional Bench, 34, P D Mello Road, Masjid (East), Mumbai - 400009 addressed to the Assistant Registrar of the said Tribunal under Section 129 A of the Customs Act, 1962.

3. अपील दाखिल करने संबंधी मुख्य मुद्दे:-

Main points in relation to filing an appeal:-

फार्म Form	: फार्मन .सी ए ३, चार प्रतियों में तथा उस आदेश की चार प्रतियाँ, जिसके खिलाफ अपील की गयी है (इन चार प्रतियों में से कम से कम एक प्रति प्रमाणित होनी चाहिए) Form No. CA3 in quadruplicate and four copies of the order appealed against (at least one of which should be certified copy)
समय सीमा Time Limit	: इस आदेश की सूचना की तारीख से ३ महीने के भीतर Within 3 months from the date of communication of this order
फीस Fee	: (क) एक हजार रुपये- जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम ५ लाख रुपये या उस से कम है। (a) Rs. One Thousand - Where amount of duty & interest demanded & penalty imposed is Rs. 5 Lakh or less. (ख) पाँच हजार रुपये – जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम ५ लाख रुपये से अधिक परंतु ५० लाख रुपये से कम है। (b) Rs. Five Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 lakh (ग) दस हजार रुपये-जहाँ माँगे गये शुल्क एवं ब्याज की तथा लगायी गयी शास्ति की रकम ५० लाख रुपये से अधिक है। (c) Rs. Ten Thousand - Where amount of duty & interest demanded & penalty imposed is more than Rs. 50 Lakh.
भुगतान की रीति Mode of Payment	: क्रॉस बैंक ड्राफ्ट, जो राष्ट्रीयकृत बैंक द्वारा सहायक रजिस्ट्रार, सी ई एस टी ए टी, मुंबई के पक्ष में जारी किया गया हो तथा मुंबई में देय हो। A crossed Bank draft, in favour of the Asstt. Registrar, CESTAT, Mumbai payable at Mumbai from a nationalized Bank.
सामान्य General	: विधि के उपबंधों के लिए तथा ऊपर यथासंदर्भित एवं अन्य संबंधित मामलों के लिए, सीमाशुल्क अधिनियम, १९९२, सीमाशुल्क (अपील) नियम, १९८२ सीमाशुल्क, उत्पादनशुल्क एवं सेवाकर अपील अधिकरण (प्रक्रिया) नियम, १९८२ का संदर्भ लिया जाए।

For the provision of law & from as referred to above & other related matters, Customs Act, 1962, Customs (Appeal) Rules, 1982, Customs, Excise and Service Tax

Appellate Tribunal (Procedure) Rules, 1982 may be referred.

इस आदेश के विरुद्ध अपील करने के लिए इच्छुक व्यक्ति अपील अनिर्णीत रहने तक उसमें माँगे गये शुल्क अथवा उद्गृहीत शास्तिका ७.५ % जमा करेगा और ऐसे भुगतान का प्रमाण प्रस्तुत करेगा, ऐसा न किये जाने पर अपील सीमाशुल्क अधिनियम, १९६२ की धारा १२८ के उपबंधों की अनुपालना न किये जाने के लिए नामंजूर किये जाने की दायी होगी।

Any person desirous of appealing against this order shall, pending the appeal, deposit 7.5% of duty demanded or 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 the provisions of Section 129 of the Customs Act 1962.

Sub: Adjudication of Show Cause Notice No. 522/2025-26/COMMR./LIC/NS-II/CAC/JNCH dated 24.07.2025 issued to M/s. Fine Organic Industries Ltd (IEC-0305008285).

BRIEF FACT OF THE CASE

Whereas M/s. Fine Organic Industries Ltd (IEC-0305008285), having its address at Fine House Anandji Street Off, MG Road Ghatkopar (East), Mumbai, Maharashtra, 400077, (hereinafter referred to as the "Exporter"), vide their letter dated 09.07.2025 informed to this office that in 02 (Two) Shipping bills (SB) i.e. No. 4171224 dated 25.09.2023 and No. 4215621 dated 30.09.2023 filed by the exporter, export proceeds are not realized and are not going to be realized in future; that they generate e-scrips for RoDTEP only after receipt of export proceeds and e-BRC; that in the case of the two SBs while they were awaiting the export proceeds, RoDTEP e-scrips were auto generated by ICEGATE.

2 . On noticing the receipt of the E-scrip details, exporter intimated ICEGATE and License section JNCH, Nhava Sheva, immediately stating that they had not generated above said e-scrips and both e-scrips are un-utilized. Exporter is also seeking help to cancel above said e-scrips.

3. The DG Systems & Data Management vide its Advisory no. 15/2023 dated 25.08.2023 has issued step by step procedure regarding how to suspend e-scrips in ICES. To safeguard the government revenue e-scrips were suspended with the approval of the competent authority on 18.07.2025 in the ICES system.

4. Total e-scrips issued against Shipping Bills mentioned in Exporter letter are as detailed below:-

Shipping Bill No.	Shipping Bill Date	Port of Registration	E-Scrip No.	E-Scrip Date	E-Scrip Value
4171224	25.09.2023	INNSA1	2411060386	11.11.2024	91,645/-
4215621	30.09.2023	INNSA1	2411048220	11.11.2024	85,325/-

				Total	1,76,970/-
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5. Accordingly, the subject show cause notice was issued in exercise of the powers conferred by Section 51 B of the Customs Act, 1962, read with notification No. 24/2023-Customs (N.T.) dated 01.04.2023 to **M/s Fine Organic Industries Ltd (IEC-0305008285), having address Fine House Anandji Street Off, M G Road Ghatkopar (East), Mumbai- 400 077, Maharashtra,** calling upon them to show cause as to why:

(i) The declared 02 RoDTEP e-scrips of **Rs. 91,645/-** (Rupees Ninety-One Thousand Six Hundred and Forty-Five Only) and **Rs. 85,325/-** (Rupees Eighty-Five Thousand Three Hundred and Twenty-Five Only) should not be cancelled.

RECORD OF PERSONAL HEARING

6. In order to comply the principles of natural justice, Exporter was given an opportunity to submit their written reply within 15 days of receipt of show cause notice and whether they want to be heard in person before the case is decided. As exporter themselves applied for voluntary cancellation of RoDTEP e-scrips, they reiterated their submissions which was submitted on dated 09.07.2025 and dated 30.07.2025. In their submission they didn't indicate as to whether they want to be heard in person.

7. Noticee's Reply :-

- i. M/s. Fine Organics Industries Limited (IEC-0305008285) dtd. 30.07.2025 intimated that there has been no wrong availment / claim under RoDTEP E-scrip. They have submitted all relevant documents and details along with the evidence and correspondence to the ICEGATE
- ii. They had approached Customs to voluntarily surrender the e-scrip amounts as on 09.07.2025 and that they have strict set process internally, wherein E-Scrip must be generated only post receipt of Export proceeds and duty generated E-BRC.
- iii. They were waiting for the respective Export proceeds, they had not generated the E-scrip, but it got auto generated and on noticing the receipt of the E-scrip details they had immediately intimated ICEGATE stating they had not generated.
- iv. In spite of the E-scrip auto generated, they had not utilized the said amount, due to internal set process.

Therefore, they stated that since this is not a wrong availment of RoDTEP, i.e. system had autogenerated these e-scrips and They requested that as per their earlier submission towards voluntary cancellation of RoDTEP e-scrip, above mentioned e-scrip may be cancelled and accordingly the said Show Cause Notice may be conclude.

DISCUSSION AND FINDINGS

8. I have carefully gone through the entire records of the case. I find that the subject Show Cause Notice was issued on 24.07.2025 under Section 51B of the Customs Act 1962 read with notification No. 24/2023-Customs (N.T.) dated 01.04.2023 for Cancellation of e-scrips generated against wrong claimed RoDTEP for exports in respect of M/s Fine Organic Industries Ltd (IEC-0305008285). Following the principles of natural justice, opportunity was given to the Noticee to present their case. In response, the Noticee intimated that the grounds on which they have sought

cancellation of the RoDTEP scrips generated against the impugned SBs. Having complied with the requirement of the principle of natural justice, I proceed to decide the case base on the SCN as well as the submissions / contentions made by the Noticee.

9. I find that 02 (Two) Shipping bills i.e. No. 4171224 dated 25.09.2023 and No. 4215621 dated 30.09.2023 were filed by the exporter in which export proceeds were not realized and are not going to be realized in future as per exporter submission.

10. In this regard, I find that the relevant provisions of the notification No. 24/2023-Customs (N.T.) dated 01.04.2023 are as under:

3(1). Where a person contravenes any of the provisions of the Act or any other law for the time being in force or the rules or regulations made thereunder in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over the customs station of registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip.

5(1). Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, within fifteen days of expiry of the said period.

11. I find that e-scrips for RoDTEP/RoSCTL can be generated by the exporter. However, after lapse of one year, the system auto generates the e-scrip into the ledger of the exporter. In the instant case, the Noticee stated that they generate e-scrips only after receipt of export proceeds and e-BRC. However, in respect of the impugned SBs, the export proceeds had not been realised and hence, they had not generated the RoDTEP e-scrips. However, the RoDTEP e-scrips were auto generated into their ledger by ICEGATE.

12. It is in this context that the Noticee had requested to cancel the declared 02 RoDTEP e-scrips of Rs. 91,645/- (Rupees Ninety-One Thousand Six Hundred and Forty-Five Only) and Rs. 85,325/- (Rupees Eighty-Five Thousand Three Hundred and Twenty-Five Only) since the export proceeds in respect of these e-scrips had not been received. Also, both e-scrips remained unutilized.

13. I find that The DG Systems & Data Management vide its Advisory no. 15/2023 dated 25.08.2023 had issued step by step procedure regarding how to suspend e-scrips in ICES. To safeguard the government revenue e-scrips were suspended with the approval of the competent authority on 18.07.2025 in ICES system.

13. It is an admitted fact that the the sale proceeds in respect of the impugned SBs/e-scrips have not been realized by the Noticee within the period allowed under the Foreign Exchange

Management Act, 1999. Also, the e-scrips have not been utilised by the Noticee and they have accordingly sought cancellation of the e-scrips.

ORDER

14. In view of the foregoing discussions and findings, I pass the following order:

(i) I hereby cancel the **Scrip No. 2411060386 dated 11.11.2024 of Rs. 91,615/-** (Rupees Ninety-One Thousand-Six Hundred and Fifteen only) & **Scrip No. 2411048220 dated. 11.11.2024 of Rs. 83,525/-** (Rupees Eighty-Three Thousand Five Hundred and Twenty-Five only) generated in favour of the Noticee.

15. This order is issued without prejudice to any other action that may be taken against the noticee(s) or against any other person(s)/ Entities concerned, under the Customs Act, 1962, and/or under any other law for the time being in force in India.

(Giridhar G. Pai)

Commissioner of Customs

NS-II, JNCH, Nhava-Sheva.

To,

**M/s. Fine Organic Industries Ltd (IEC-0305008285),
Fine House, Anandji Street, Off, M.G. Road,
Ghatkopar (East), Mumbai-400 077, Maharashtra.**

Copy to:-

1. The Chief Commissioner of Customs, JNCH, Nhava-Sheva, Zone-II.
2. The Asstt. Commissioner of Customs/CCO Office, JNCH, Zone-II.
3. The Asstt. Commissioner of Customs, CAC, JNCH, Zone-II.
4. The Asstt./ Dy. Commissioner of Customs / License Section, JNCH.
5. The Asstt./Dy. Commissioner of Customs, EDI, JNCH- for uploading on JNCH website
6. IRMC-Investigation Report Monitoring Cell, NS-II
7. CHS Section-For display on notice board.
8. Notice Board.
9. Office Copy.