



भारतसरकार / GOVERNMENT OF INDIA
सीमाशुल्कप्रधानआयुक्तकाकार्यालय (विमानपत्तनवहवाईमालपरिसर)
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (AIRPORT & A.C.C)
सीमाशुल्कसदन, 15/1 स्ट्रैंडरोड, कोलकाता- 700001
CUSTOM HOUSE, 15/1 STRAND ROAD, KOLKATA- 700001
टेलीफोन / TELEPHONE : 91-33-2243-5372

F. No. S33-19/2021 Adjn (A&A)

Date of Order: 07.03.2022

Date of Issue: 07.03.2022

DIN - 20220376NL0000666B5B

Order-in-Original No.: KOL/CUS/JOINT COMMISSIONER/AP/ADMN/18/2022
PASSED BY: Shri Bheem Ratna Rawat, Joint Commissioner of Customs (AP & ACC)

1. यह प्रति संबंधित व्यक्ति के प्रयोग के लिए निःशुल्क जारी की गयी है।

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2. यदि कोई व्यक्ति इस आदेश से असंतुष्ट हो तो इस आदेश के विरुद्ध इस आदेश के जारी होने के 60 दिनों के अन्दर सीमा शुल्क आयुक्त) अपील (सीमा शुल्क भवन, 15/1, स्ट्रैंड रोड, कोलकाता-700 001 के समक्ष अपील कर सकते हैं।

Any person deeming himself aggrieved by this order may appeal against the same to the Commissioner of Customs (Appeal), Customs House, 15/1, Strand Road, Kolkata-700 001 within 60 (sixty) days from the date of the receipt.

3. इस आदेश के खिलाफ, जहां शुल्क या शुल्क और जुर्माना विवाद में है, या दंड जहां अकेले दंड विवाद में हैं, ड्यूटी या दंड के 7.5% के अग्रिम भुगतान पर सीमा शुल्क आयुक्त) अपील (के समक्ष अपील किया जा सकता है।

An appeal against this order shall lie before the Commissioner (Appeal) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute or penalty, are in dispute or penalty, where penalty alone is in dispute.

4. यदि कोई भी व्यक्ति, इस आदेश या निर्णय के खिलाफ अपील करने के इच्छुक हैं, या अपील विचाराधीन हो तो मांगा गया शुल्क अथवा जुर्माना, अथवा लगाया गया दंड जमा करना होगा एवं भुगतान का सबूत अपील के साथ पेश करना होगा, असफल होने पर सीमा शुल्क अधिनियम, 1962की धारा129 E के प्रावधानों के अंतर्गत गैर अनुपालन हेतु अपील खारिज किया जा सकता है।

Any person desirous of appealing against this order or decision shall, pending the appeal, deposit this duty demanded or the fine, penalty levied therein and produces 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 129E of the Customs Act, 1962.



Subject : Adjudication under Section 122 of the Customs Act, 1962 in respect of Show Cause Notice issued under Section 28(1) of the Customs Act, 1962 vide Falta SEZ F.No. FSEZ/12(302)/Customs/3772-3774 arising out of DTA clearances of imported goods in the same condition as imported by Falta SEZ Unit, M/s. Plastolene Polymers Pvt. Ltd. without payment of applicable interest chargeable on the duty amount under Section. 61(2)(ii) of the Customs Act, 1962 read with Customs Notification No.10/2001-Cus(N.T.) dated 01.03.2001 and No.18/2003-Cus(N.T.) dated 01.03.2003 for the period beyond 30 days from the date of Warehousing of such imported goods till the date of payment of duty - regarding.

M/s Plastolene Polymers Pvt. Ltd. (herein after referred as the unit") having their Registered office/City office at 4/1A, Jagmohan Mullick Lane, Kolkata-7 and their trading-cum-manufacturing unit at plot No. 4 & 9, Sector-1, Falta Special Economic Zone (Erstwhile Falta Export Processing Zone) Falta, South 24 Parganas, West Bengal was granted L.O.P. No. FEPZ/LIC/P-10/97/3729, dated 26.8.1998 (amended) by the Development Commissioner, FEPZ for manufacturing of Plastic Granules, Plastic Sweeping Granules and Bags and the trading activity permitted to be carried on by the unit was included in the aforesaid L.O.P. vide permission letter No. FEPZ/LIC/Trade/P-17/9278. dated 22.12.2000 issued by the office of the Development Commissioner, Falta Special Economic Zone (i.e. "FSEZ") against their applications for setting up a unit in "FEPZ" (presently "FSEZ");

2. The "Falta Export Processing Zone" (re-designated as "Falta Special Economic Zone)(hereinafter referred to as "the Zone") was declared by the Central Board of Excise and Customs, Government of India, New Delhi, as a warehousing Station under Section 9 of the Customs Act'62 vide Notification No. 9/86-cus dated 18.01.1986 and the unit was licensed as private Bonded warehousing-cum-inbond manufacturing unit under Section 58 & 65 of the Customs Act 1962 by the customs authority of FSEZ for carrying on their

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