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|  | <p style="text-align: center;"><b>सीमाशुल्क आयुक्त का कार्यालय, एनएस-II,</b><br/> <b>OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-II,</b><br/> <b>केंद्रीकृत निर्यात मूल्यांकन कक्षा</b><br/> <b>CENTRALIZED EXPORT ASSESSMENT CELL,</b><br/> <b>केंद्रीकृत पार्किंग प्लाजा , न्हावा शेवा,</b><br/> <b>CENTRALIZED PARKING PLAZA, NHAVA SHEVA,</b><br/> <b>जिला: रायगढ़, ताल: उरण, महाराष्ट्र-400707,</b><br/> <b>DISTRICT: RAIGAD, TAL: URAN, MAHARASHTRA-400707</b></p> |  |
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F. No. CUS/ASS/AMND/1119/2026-CEAC

Date of Order: 07.05.2026

Date of Issue: 07.05.2026

Document Identification Number: 20260578NT0000555C50

मूल आदेश संख्या: 30/2026-27/आयुक्त/NS-II/CAC/JNCH

Order-in-Original No.: 30/2026-27/Commissioner/NS-II/CAC/JNCH

पारित किया गया: श्री गिरिधर जी. पाई, सीमा शुल्क आयुक्त, NS-II, JNCH

Passed by: Shri Giridhar G. Pai, Commissioner of Customs, NS-II, JNCH

निर्यातक का नाम: मेसर्स अंडरकैरिज एंड ट्रैक्टर पार्ट्स प्राइवेट लिमिटेड (IEC संख्या 0307029921)

Name of the Exporter: M/s. Undercarriage and Tractor Parts Pvt. Ltd. (IEC No. 0307029921)

मूल आदेश**Order-in-Original**

1. इस मूल आदेश की प्रति, उस व्यक्ति के उपयोग के लिए निःशुल्क प्रदान की जाती है, जिसके नाम पर यह जारी किया गया है।
1. 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 मूल आदेश से व्यथित कोई भी व्यक्ति, सीमा शुल्क अधिनियम, 1962 की धारा 129A के तहत, उक्त अधिकरण के सहायक रजिस्ट्रार को संबोधित करते हुए, माननीय CESTAT, पश्चिम क्षेत्रीय पीठ, 34, पी. डी'मेलो रोड, मस्जिद (पूर्व), मुंबई-400009 के समक्ष इस मूल आदेश के विरुद्ध अपील दायर कर सकता है।
2. Any Person aggrieved by this Order-in-Original can file an Appeal against this Order-in-Original before Hon'ble CESTAT, West Regional Bench, 34, P D'Mello Road, Masjid (East), Mumbai-400009 addressed to the Assistant Registrar of the said Tribunal under Section 129A of the Customs Act, 1962.
3. अपील दायर करने के संबंध में मुख्य बिंदु:
3. Main Points in relation to filing an Appeal:
  - (a) फॉर्म: फॉर्म संख्या C.A.-3 की चार प्रतियाँ और जिस मूल आदेश के विरुद्ध अपील की गई है, उसकी चार प्रतियाँ (जिनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए);
  - (a) Form: Form No. C.A.-3 in quadruplicate and four copies of the Order-in-Original appealed against (at least one of which should be certified copy);

- (b) **समय सीमा:** इस मूल आदेश की सूचना प्राप्त होने की तारीख से 03 महीने के भीतर।
- (b) **Time Limit:** Within 03 Months from the Date of Communication of this Order-in-Original.
- (c) **शुल्क:**
- (c) **Fee:**
- (i) **1,000 रुपये:** जहाँ माँगी गई ड्यूटी की राशि और ब्याज तथा लगाया गया जुर्माना 5 लाख रुपये या उससे कम है।
- (i) **Rs. One Thousand:** Where Duty Amount and Interest demanded and Penalty imposed is Rs. 5 Lakh or less.
- (ii) **5,000 रुपये:** जहाँ माँगी गई ड्यूटी राशि और ब्याज तथा लगाया गया जुर्माना 5 लाख रुपये से अधिक है, लेकिन 50 लाख रुपये से अधिक नहीं है।
- (ii) **Rs. Five Thousand:** Where Duty Amount and Interest demanded and Penalty imposed is more than Rs. 5 Lakh but not exceeding Rs. 50 Lakh.
- (iii) **10,000 रुपये:** जहाँ माँगी गई ड्यूटी राशि और ब्याज तथा अधिरोपित जुर्माना 50 लाख रुपये से अधिक है।
- (iii) **Rs. Ten Thousand:** Where Duty Amount and Interest demanded and Penalty imposed is more than Rs. 50 Lakh.
- (d) **भुगतान का तरीका:** किसी राष्ट्रीयकृत बैंक से, असिस्टेंट रजिस्ट्रार, CESTAT, मुंबई के पक्ष में, मुंबई में देय एक क्रॉस्ड बैंक ड्राफ्ट।
- (d) **Mode of Payment:** A crossed Bank Draft in favour of the Assistant Registrar, CESTAT, Mumbai payable at Mumbai from a Nationalized Bank.
- (e) **सामान्य:** कानून के प्रावधानों के लिए, और जैसा कि ऊपर बताया गया है तथा अन्य संबंधित मामलों के लिए, सीमा शुल्क अधिनियम, 1962, सीमा शुल्क (अपील) नियम, 1982, और सीमा शुल्क, उत्पाद शुल्क तथा सेवा कर अपीलीय न्यायाधिकरण (प्रक्रिया) नियम, 1982 का संदर्भ लिया जा सकता है।
- (e) **General:** For the Provision of Law and 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.
4. कोई भी व्यक्ति जो इस मूल आदेश के विरुद्ध अपील करना चाहता है, उसे अपील लंबित रहने तक, माँगी गई ड्यूटी या लगाई गई पेनल्टी का 7.5% जमा करना होगा और अपील के साथ ऐसे भुगतान का प्रमाण प्रस्तुत करना होगा; ऐसा न करने पर, सीमा शुल्क अधिनियम 1962 की धारा 129 के प्रावधानों का पालन न करने के कारण अपील खारिज की जा सकती है।
4. Any person desirous of appealing against this Order-in-Original 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.

**Subject: Request for Conversion of 99 Shipping Bills from “Free Shipping Bill (Scheme Code: 00)” to “Drawback (Scheme Code: 19) and RoDTEPY” by M/s. Undercarriage and Tractor Parts Pvt. Ltd. (IEC No. 0307029921)-reg**

M/s. Undercarriage and Tractor Parts Pvt. Ltd. (IEC No. 0307029921) located at Plot No. D-4, D-4/1, Five Star Industrial Area, Kagal, Kolhapur, Maharashtra-416236 (hereinafter referred to as “Exporter”) filed an Application dated 31.12.2024 (received on 10.01.2025) requesting for granting All Industry Rate of Duty Drawback on the goods exported under Free Shipping Bills without requiring for conversion of such Shipping Bills to Drawback Shipping Bills as per Circular No. 36/2010-Customs dated 23.09.2010. Further, the Exporter in the said Application submitted that the export was undertaken with a legitimate intention to claim benefits under the Duty Drawback Scheme and that they had complied with all necessary requirements i.e. the Export Item: Track Chain consisting of Elements HSN Code 84314930 classified for Duty Drawback benefit under Duty Drawback Code No. 8431 except the declaration of Drawback Claim on the Original Shipping Bills. Details of the said 99 Shipping Bills are as follows:

**TABLE-I**

| <b>Sr. No.</b> | <b>Shipping Bill No.</b> | <b>Shipping Bill Date</b> | <b>From (Scheme Code)</b>            | <b>To (Scheme Code)</b>                |
|----------------|--------------------------|---------------------------|--------------------------------------|--|
| 1              | 6657860                  | 10.01.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 2              | 6653000                  | 10.01.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 3              | 6657010                  | 10.01.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 4              | 6657014                  | 10.01.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 5              | 6876722                  | 19.01.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 6              | 6876723                  | 19.01.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 7              | 6876714                  | 19.01.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 8              | 6876699                  | 19.01.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 9              | 6876724                  | 19.01.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 10             | 6906059                  | 20.01.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 11             | 6906078                  | 20.01.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 12             | 6906054                  | 20.01.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 13             | 7206144                  | 01.02.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 14             | 7353570                  | 07.02.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 15             | 7353581                  | 07.02.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 16             | 7353574                  | 07.02.2024                | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |

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|----|---------|------------|--------------------------------------|--|
| 17 | 7530313 | 14.02.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 18 | 7530321 | 14.02.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 19 | 7530286 | 14.02.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 20 | 7919271 | 28.02.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 21 | 7919579 | 28.02.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 22 | 7918266 | 28.02.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 23 | 7918271 | 28.02.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 24 | 7951796 | 29.02.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 25 | 7957043 | 29.02.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 26 | 8282492 | 13.03.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 27 | 8282488 | 13.03.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 28 | 8282523 | 13.03.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 29 | 8282507 | 13.03.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 30 | 8282493 | 13.03.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 31 | 8490281 | 20.03.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 32 | 8490292 | 20.03.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 33 | 8490276 | 20.03.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 34 | 8595314 | 23.03.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 35 | 8864196 | 03.04.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 36 | 8864210 | 03.04.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 37 | 8864187 | 03.04.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 38 | 9345524 | 23.04.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 39 | 9195551 | 17.04.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 40 | 9195564 | 17.04.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 41 | 9195561 | 17.04.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 42 | 9346154 | 23.04.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 43 | 9346228 | 23.04.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 44 | 9364278 | 24.04.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |

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|----|---------|------------|--------------------------------------|--|
| 45 | 9364276 | 24.04.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 46 | 9949512 | 17.05.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 47 | 9949262 | 17.05.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 48 | 9949271 | 17.05.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 49 | 9991240 | 18.05.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 50 | 1073856 | 22.05.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 51 | 1096511 | 23.05.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 52 | 1073860 | 22.05.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 53 | 1528164 | 08.06.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 54 | 1528165 | 08.06.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 55 | 1942041 | 25.06.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 56 | 1942037 | 25.06.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 57 | 2325182 | 10.07.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 58 | 2325195 | 10.07.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 59 | 2325162 | 10.07.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 60 | 2325174 | 10.07.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 61 | 2640264 | 23.07.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 62 | 2640276 | 23.07.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 63 | 2640272 | 23.07.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 64 | 2640283 | 23.07.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 65 | 2640286 | 23.07.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 66 | 2757916 | 27.07.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 67 | 2757920 | 27.07.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 68 | 3217389 | 14.08.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 69 | 3215861 | 14.08.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 70 | 3215863 | 14.08.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 71 | 3397437 | 22.08.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 72 | 3527827 | 27.08.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |

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|----|---------|------------|--------------------------------------|--|
| 73 | 3532441 | 27.08.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 74 | 3532442 | 27.08.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 75 | 3532440 | 27.08.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 76 | 3532443 | 27.08.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 77 | 4367667 | 26.09.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 78 | 4368568 | 26.09.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 79 | 4367682 | 26.09.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 80 | 4444783 | 26.09.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 81 | 4726006 | 10.10.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 82 | 5027359 | 22.10.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 83 | 5027348 | 22.10.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 84 | 5104866 | 24.10.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 85 | 5172460 | 26.10.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 86 | 5172454 | 26.10.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 87 | 5255825 | 29.10.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 88 | 5255818 | 29.10.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 89 | 5570389 | 13.11.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 90 | 5570382 | 13.11.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 91 | 5728569 | 19.11.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 92 | 5728575 | 19.11.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 93 | 5730168 | 19.11.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 94 | 5857746 | 23.11.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 95 | 5963200 | 27.11.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 96 | 5962150 | 27.11.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 97 | 5957395 | 27.11.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 98 | 5857748 | 23.11.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |
| 99 | 5857750 | 23.11.2024 | Free Shipping Bill (Scheme Code: 00) | Drawback (Scheme Code: 19) and RoDTEPY |

2. The Exporter vide Letter dated 30.03.2026 requested for grant of All Industry Rate of Duty Drawback along with RoDTEP benefit in respect of 99 Free Shipping Bills (Scheme Code: 00) without insisting on conversion in terms of Para No. 4 of Circular No. 36/2010-Customs dated 23.09.2010. Further, the Exporter vide E-Mail dated 23.04.2026 submitted that they are seeking conversion of 99 Shipping Bills from "Free Shipping Bill (Scheme Code: 00)" to "Drawback (Scheme Code: 19)".

3. Following the Principles of Natural Justice, Personal Hearing was held on 30.04.2026 and Shri A. L. Patil, the Director of M/s. Undercarriage and Tractor Parts Pvt. Ltd. (IEC No. 0307029921) appeared for the same. During the Personal Hearing, the Authorized Representative relied on the Application dated 10.01.2025 and requested for conversion to "AIR Drawback and RoDTEP" on the ground that the intent to avail RoDTEP was duly recorded in the Shipping Bills.

### **DISCUSSION AND FINDINGS**

4. I have carefully gone through the submissions made by the Exporter for conversion/amendment of the 99 Shipping Bills mentioned in TABLE-I from "Free Shipping Bill (Scheme Code: 00)" to "Drawback (Scheme Code: 19) and RoDTEPY".

5. Conversion/amendment of Shipping Bill is governed by Section 149 of the Customs Act, 1962, which is reproduced as under:

***Section 149: Amendment of documents-*** Save as otherwise provided in section 30 and 41, the proper officer may, in his discretion, authorize any document, after it has been presented in the custom house to be amended in such form and manner, within such time, subject to such restrictions and conditions, as may be prescribed:

*Provided that no amendment of a bill of entry or a shipping bill or bill of export shall be so authorized to be amended after the imported goods have been cleared for home consumption or deposited in a warehouse, or the export goods have been exported, except on the basis of documentary evidence which was in existence at the time the goods were cleared, deposited or exported, as the case may be".*

6. Further, I find that 99 Shipping Bills mentioned in TABLE-I were filed between 10.01.2024 (for Shipping Bill No. 6657860 dated 10.01.2024) to 23.11.2024 (for Shipping Bill No. 5857750 dated 23.11.2024) and the Let Export Orders for the said Shipping Bills were given on 11.01.2024 and 24.11.2024 respectively. As per sub-regulation (3) to Regulation (1) of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 notified vide Notification No. 11/2022-Customs (N.T.) dated 22.02.2022, these Regulations shall apply to Shipping Bills or Bills of Export filed on or after the Date of Publication of these Regulations in the Official Gazette, which is 22.02.2022. These Regulations have been superseded by the Export Entry (Post Export Conversion in relation to Instrument-Based Scheme) Regulations, 2025 notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025. However, the New Regulations include a Clause in respect of acts done or omitted to be done under the superseded Regulations of 2022. Since the impugned Shipping Bills were filed after the Date of Publication of the Superseded

Regulations in the Official Gazette i.e. 22.02.2022 and before 03.04.2025 [after which they were superseded by Export Entry (Post export conversion in relation to instrument based scheme) Regulations, 2025 notified vide Notification No. 21/2025-Customs (N.T.) dated 03.04.2025], the Application for conversion is to be dealt under the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022. Accordingly, it appears that the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 are relevant for the subject application.

7. The relevant Provisions of the said Regulations are as under:

**Regulation 2(1)(b):** “Conversion” means amendment of the declaration made in the Shipping Bill or Bill of Export to any other one or more Instrument-Based Scheme, after the export goods have been exported;

**Regulation 2(1)(c):** “Instrument-Based Scheme” means a Scheme involving utilization of Instrument referred to in Explanation 1 to sub-section (1) of Section 28AAA of the Customs Act, 1962.

**Explanation 1 to Section 28AAA of the Customs Act, 1962:** For the purpose of this sub-section, “Instrument” means any Scrip or Authorization or License or Certificate or such other document, by whatever name called, issued under the Foreign Trade (Development and Regulation) Act, 1992 with respect to a Reward or Incentive Scheme or Duty Exemption Scheme or Duty Remission Scheme or such other Scheme bestowing financial or fiscal benefits, which may be utilized under the Provisions of this Act or the Rules made on Notifications issued thereunder.

**Regulation 4(1)(e):** (1) The conversion of Shipping Bill and Bill of Export shall be subject to the following conditions and restrictions, namely-

(e) the Shipping Bill or Bill of Export of which the conversion is sought is one that had been filed in relation to Instrument Based Scheme.

8. A conjoint reading of these Provisions indicates that the Regulations apply only to Shipping Bills which were filed under an Instrument Based Scheme and the request for amendment in the Shipping Bill is for conversion to any other one or more Instrument Based Scheme. However, the 99 Shipping Bills mentioned in TABLE-I for which conversion is sought are “Free Shipping Bills”.

9. Further, as per Explanation 1 of Section 28AAA of the Customs Act, 1962, Instrument Based Scheme includes Advance License, EPCG, RoDTEP, RoSCTL etc. but does not include Drawback which is not any Scrip of Authorization or License or Certificate or such other document issued under the Foreign Trade (Development and Regulation) Act, 1992.

10. In view of the above, I find that the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022 is not applicable to the subject application.

**11.** Thus, the subject application has to be dealt under Section 149 of the Customs Act, 1962 read with Board Circular No. 36/2010-Customs dated 23.09.2010. The relevant Para No. 3 to 5 of the said Circular read as follow:

*“3. The issue has been re-examined in light of the above. It is clarified that Commissioner of Customs may allow conversion of shipping bills from schemes involving more rigorous examination to schemes involving less rigorous examination (for example, from Advance Authorization/DFIA scheme to Drawback/DEPB scheme) or within the schemes involving same level of examination (for example from Drawback scheme to DEPB scheme or vice versa) irrespective of whether the benefit of an export promotion scheme claimed by the exporter was denied to him by DGFT/DOC or Customs due to any dispute or not. The conversion may be permitted in accordance with the provisions of section 149 of the Customs Act, 1962 on a case-to-case basis on merits provided the Commissioner of Customs is satisfied, on the basis of documentary evidence which was in existence at the time the goods were exported, that the goods were eligible for the export promotion scheme to which conversion has been requested. Conversion of shipping bills shall also be subject to conditions as may be specified by the DGFT/MOC. The conversion may be allowed subject to the following further conditions:*

*(a) The request for conversion is made by the exporter within three months from the date of the Let Export Order (LEO).*

*(b) On the basis of available export documents etc., the fact of use of inputs is satisfactorily proved in the resultant export product.*

*(c) The examination report and other endorsements made on the shipping bill/export documents prove the fact of export and the export product is clearly covered under relevant SION and or DEPB/Drawback Schedule as the case may be.*

*(d) On the basis of S/Bill/export documents, the exporter has fulfilled all conditions of the export promotion scheme to which he is seeking conversion.*

*(e) The exporter has not availed benefit of the export promotion scheme under which the goods were exported and no fraud/misdeclaration /manipulation has been noticed or investigation initiated against him in respect of such exports.*

*4. Free shipping bills (shipping bills not filed under any export promotion scheme) are subject to 'nil' examination norms. Conversion of free shipping bills into EP scheme shipping bills (advance authorization, DFIA, DEPB, reward schemes etc.) should not be allowed. However, the Commissioner may allow All Industry Rate of duty drawback on goods exported under free shipping bill, without conversion of such free shipping bill to Drawback Scheme shipping bill, in terms of the proviso to rule 12(1) (a) of the Customs, Central Excise and Service Tax Drawback Rules, 1995.*

5. *Due care may be taken while allowing conversion to ensure that the exporter does not take benefit of both the schemes i.e. the scheme to which conversion is sought and the scheme from which conversion is sought. Whenever conversion of a shipping bill is allowed, the same should be informed to DGFT so that they may also ensure that the exporter does not take benefit of both the schemes”.*

12. A conjoint reading of Section 149 of the Customs Act, 1962 and Board Circular No. 36/2010-Customs dated 23.09.2010 clearly establishes that the following criteria should be met for Post-Export conversion/amendment of a Shipping Bill:

- (A) Conversion of Shipping Bills should be allowed from Schemes involving More Rigorous Examination to Schemes involving Less Rigorous Examination or within the Schemes involving Same Level of Examination;
- (B) The conversion may be permitted in accordance with the Provisions of Section 149 of the Customs Act, 1962 on a case-to-case basis on merits provided the Commissioner of Customs is satisfied on the basis of Documentary Evidence which was in existence at the time the goods were exported and the goods were eligible for the Export Promotion Scheme to which conversion has been requested;
- (C) The request for conversion is made by the Exporter within Three Months from the Date of the Let Export Order (LEO);
- (D) On the basis of available export documents etc., the fact of use of inputs is satisfactorily proved in the Resultant Export Product;
- (E) The Examination Report and other endorsements made on the Shipping Bill/Export Documents prove the fact of export and the Export Product is clearly covered under relevant SION and/or DEPB/Drawback Schedule as the case may be;
- (F) On the basis of Shipping Bill/Export Documents, the Exporter has fulfilled all Conditions of the Export Promotion Scheme to which he is seeking conversion;
- (G) The Exporter has not availed benefit of the Export Promotion Scheme under which the goods were exported and no fraud/mis-declaration/manipulation has been noticed or investigation initiated against him in respect of such exports;
- (H) Conversion of Free Shipping Bills into EP Scheme Shipping Bills (Advance Authorization, DFIA, DEPB, Reward Schemes etc.) should not be allowed. However, the Commissioner may allow All Industry Rate of Duty Drawback on goods exported under Free Shipping Bill;
- (I) Exporter should not be allowed to take the benefit of both the Schemes i.e. the Scheme to which conversion is sought and the Scheme from which conversion is sought. The same should be informed to DGFT so that they may also ensure that the Exporter does not take benefit of both the Schemes.

13. Now, I proceed to examine the 99 Shipping Bills mentioned in TABLE-I in terms of each of the criteria as given above:

**A. Conversion of Shipping Bills should be allowed from Schemes involving More Rigorous Examination to Schemes involving Less Rigorous Examination or within the Schemes involving same level of Examination:**



(i) The Exporter has requested for conversion of the 99 Shipping Bills mentioned in TABLE-I from “Free Shipping Bill (Scheme Code: 00)” to “Drawback (Scheme Code: 19) and RoDTEPY”. In the subject case, I find that the Examination Reports pertaining to the 99 Shipping Bills mentioned in TABLE-I have been perused in ICES 1.5 System and No Adverse Comments by the Examining Officer have been observed against the said Shipping Bills. Further, I find that the goods exported under said Shipping Bills are covered under Drawback Schedule. Therefore, I find that the Exporter is eligible for AIR Drawback.

(ii) Further, while AIR Drawback refunds custom and excise duties on inputs, RoDTEP covers embedded, unrefunded central/state/local taxes (e.g., electricity duty, fuel taxes). Both Drawback and RoDTEP are at the same level of examination. As long as the goods have been declared and classified correctly, the eligibility to AIR Drawback and RoDTEP are to be considered at par. The goods contained in the Shipping Bills in question are covered under S.No. 6452 of the RoDTEP schedule. Screenshot of the same is as follows:


| <b>Appendix 4R - Notified on 07.02.2023<br/>under Notification No. 55 with effect from 15.02.2023</b> |             |  |  |         |                      |
|---|-------------|--|--|---------|----------------------|
| RoDTEP<br>Entry<br>No.  | Tariff Item | Description of Goods (As per CTH )   | RODTEP<br>Rate as %<br>age of FOB<br>(#) | UQC (#) | Cap (Rs.<br>Per UQC) |
| ~ (1)   | (2)         | (3)  | (4)                                      | (5)     | (6)                  |
| 6444  | 84313910    | Of elevators, conveyors & moving equipments  | 1%                                       | Kg      |                      |
| 6445  | 84313990    | Other  | 1%                                       | Kg      |                      |
|   |             | Of machinery of heading 8426, 8429 or 8430:  |  |         |                      |
| 6446  | 84314100    | Buckets, shovels, grabs, and grips   | 1%                                       | Kg      |                      |
| 6447  | 84314200    | Bulldozers or angel dozer blades   | 1%                                       | Kg      |                      |
|   | 843143      | Parts of boring or sinking machinery of subheading 8430 41 or 8430 49 :                |  |         |                      |
| 6448  | 84314310    | Of boring or sinking machinery, self-propelled   | 1%                                       | Kg      |                      |
| 6449  | 84314390    | Other  | 1%                                       | Kg      |                      |
|   | 843149      | Other :  |  |         |                      |
| 6450  | 84314910    | Of road rollers, mechanically propelled  | 1%                                       | Kg      |                      |
| 6451  | 84314920    | Of ships derricks and cranes   | 1%                                       | Kg      |                      |
| 6452  | 84314930    | Of other excavating, levelling, tamping & excavating machinery for earth, mineral/ores | 1%                                       | Kg      |                      |

(iii) When the Board’s Circular was issued RoDTEP was not in existence. Further, I find that the Exporter has clearly laid down his intent to avail RoDTEP in the 99 Shipping Bills in Table-I above. A screenshot of two SBs is as under:

**Shipping Bill No. 6657860 dated 10.01.2024:**

|   |  |   |   |   |                     |   |                        |            |                 |            |              |  |
|---|--|---|---|---|---------------------|---|------------------------|------------|-----------------|------------|--------------|--|
|  <b>INDIAN CUSTOMS EDI SYSTEM</b><br>CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS<br>DEPARTMENT OF REVENUE - MINISTRY OF FINANCE<br>GOVERNMENT OF INDIA |  | <b>Port Code</b> INNSA1<br><b>SB No</b> 6657860<br><b>SB Date</b> 10-JAN-24   |   |  |                     |   |                        |            |                 |            |              |  |
|   |  | <b>IEC/Br</b> 0307029921<br><b>GSTIN/TYPE</b> 27AAACU8974A1Z7 GSN<br><b>CB CODE</b> AABCT7326ACH019<br><b>TYPE</b> INV <b>ITEM</b> <b>CONT</b><br><b>Nos</b> 1 2 0<br><b>PKG</b> 25 <b>G.WT</b> KGS 13250 |   |   |                     |   |                        |            |                 |            |              |  |
| JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707 *SB21100120241736   |  |   |   |   |                     |   |                        |            |                 |            |              |  |
| <b>PART - I - SHIPPING BILL SUMMARY</b>   |  |   |   |   |                     |   |                        |            |                 |            |              |  |
| <b>A STATUS</b>   | 1.MODE   | 2.ASSCESS   | 3.EXMN  | 4.JOBGING   | 5.MEIS              | 6.DBK   | 7.RODTP                | 8.LICENCE  | 9.DFRC          | 10.RE-EXP  | 11.LUT       |  |
|   | SEA  | N   | N   | N   | Y                   | N   | N                      | N          | N               |            | Y            |  |
| <b>B DECLARAN DETAILS</b>   | 12.PORT OF LOADING INNSA1 (Jawaharlal Nehru (Nh)   |   |   |   |                     | 13.COUNTRY OF FINAL DESTINATION UNITED STATES   |                        |            |                 |            |              |  |
|   | 14.STATE OF ORIGIN Maharashtra   |   |   |   |                     | 15.PORT OF FINAL DESTINATION USNYC (New York)   |                        |            |                 |            |              |  |
|   | 16.PORT OF DISCHARGE USNYC (New York)  |   |   |   |                     | 17.COUNTRY OF DISCHARGE UNITED STATES   |                        |            |                 |            |              |  |
|   | 1.EXPORTER'S NAME & ADDRESS<br>UNDERCARRIAGE AND TRACTOR PARTS PRIVATE LIMITED<br>PLT NO D4 D41 FIVE STAR INDL AREA<br>KAGAL TALANDGE TAL HATKANANGALE<br>KOLHAPUR<br>2.Type Private |   |   |   |                     | 7.CONSIGNEE NAME & ADDRESS<br>Caterpillar INC 47-99<br>MIDWEST CONTAINER CROSS DOC IPC 393<br>D CEDAR CREEK DR JOLIET IL 60436 US A |                        |            |                 |            |              |  |
| <b>C VALU SUMMA</b>   | 3. AD CODE: 0220290  |   | 8. GSTIN / TYPE   |   | 27AAACU8974A1Z7 GSN |   |                        |            |                 |            |              |  |
|   | 4.RBI WAIVER NO.& DT   |   | 9.FOREX BANK A/C NO.  |   | 09XXXXXXX002        |   |                        |            |                 |            |              |  |
|   | 5.CB NAME CEVA LOGISTICS INDIA PVT LTD   |   | 10.DBK BANK A/C NO.   |   |                     |   |                        |            |                 |            |              |  |
|   | 6.AEO  |   | 11. IFSC NO.  |   |                     |   |                        |            |                 |            |              |  |
| <b>D EX.PR.</b>   | 1.FOB VALUE  | 2.FREIGHT   | 3.INSURANC  | 4.DISCOU  | 5.COM               | 1.DBK CLAIM   |                        | 2.IGST AMT |                 | 3.CESS AMT |              |  |
|   | 2679225  | 0   | 0   | 0   | 0                   | 0   |                        | 0          |                 | 0          |              |  |
| <b>E MANIFEST DETAILS</b>   | 6.DEDUCTIONS   |   | 7.P/C   |   | 8.DUTY              |   | 9.CESS                 |            | 4.IGST VALUE    |            | 5.RODTEP AMT |  |
|   | 0  |   | 0   |   | 0                   |   | 0                      |            | 2679225         |            | 0            |  |
| <b>F INVOICE SUMMARY</b>  | 1.MAWB NO.   |   | 2.MAWB DT   |   | 3.HAWB NO.          |   | 4.HAWB DT              |            | 5.N.O.C.        |            | 1.SNO        |  |
|   | 4. CIN NO.   |   | 5. CIN DT.  |   | 6. CIN SITE ID      |   | 2.INV NO.              |            | 3. INV AMT.     |            | 4.CURRENC    |  |
| <b>G. EQUIPMENT DETAILS</b>   | 1.CONTAINER  |   | 2.SEAL  |   | 3.DATE              |   | 4.S No                 |            | 1.SR.NO         |            | 2.CHALLAN NO |  |
|   |  |   |   |   |                     |   |                        |            | 3.PAYMT DT      |            | 4.AMOUNT     |  |
| <b>H CHALLAN DETAILS</b>  | 1.SEAL TYPE  |   | 2.NATURE OF CARGO   |   | 3.NO. OF PACKETS    |   | 4.NO. OF CONTAINERS    |            | 5.LOOSE PACKETS |            |              |  |
|   |  |   | CONTAINERISED   |   | 25                  |   | 0                      |            |                 |            |              |  |
| <b>I ANNEX DETAILS</b>  | 6.MARKS & NUMBERS  |   | AS PER INVOICE LUT ARN NO. AD2705230132299 DT 14-05-2023 Intend to claim Export under RoDTEP Scheme ("I/We undertake to abide by provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realization / repatriation of foreign exchange to /from India) SUPPLY MEANT F |   |                     |   |                        |            |                 |            |              |  |
|   |  |   |   |   |                     |   |                        |            |                 |            |              |  |
| <b>J PROCESS DETAILS</b>  | 1.EVENT  |   | 2.DATE  |   | 3.TIME              |   | 4.LEO NO.              |            |                 |            |              |  |
|   | 5.Submission   |   | 10-JAN-24   |   | 16:56               |   | 6.LEO Date.            |            |                 |            |              |  |
|   | 7.Examination  |   |   |   |                     |   | 8.BRC Realisation Date |            |                 |            |              |  |
|   | 9.LEO  |   |   |   |                     |   |                        |            |                 |            |              |  |

Shipping Bill No. 5857750 dated 23.11.2024:

| INDIAN CUSTOMS EDI SYSTEM<br>CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS<br>DEPARTMENT OF REVENUE - MINISTRY OF FINANCE<br>GOVERNMENT OF INDIA |   |           |           |                   | Part Code    |  | SB No                  |           | SB Date             |           |  |   |                   |  |             |  |           |  |
|--|---|-----------|-----------|-------------------|--------------|--|------------------------|-----------|---------------------|-----------|---|---|-------------------|--|-------------|--|-----------|--|
| JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707  |   |           |           |                   | INNSA1       |  | 5857750                |           | 23-NOV-24           |           |   |   |                   |  |             |  |           |  |
|  |   |           |           |                   | IEC/Br       |  | 0307029921             |           | 2                   |           |   |   |                   |  |             |  |           |  |
|  |   |           |           |                   | GSTIN/TYPE   |  | 27AAACU8974A1Z7 GSN    |           |                     |           |   |   |                   |  |             |  |           |  |
|  |   |           |           |                   | CB CODE      |  | AABCT7326ACH019        |           |                     |           |   |   |                   |  |             |  |           |  |
|  |   |           |           |                   | TYPE         |  | INV                    |           | ITEM                |           |   | CONT  |                   |  |             |  |           |  |
|  |   |           |           |                   | Nos          |  | 1                      |           | 3                   |           | 1   |   |                   |  |             |  |           |  |
|  |   |           |           |                   | PKG          |  | 9                      |           | G.WT KGS            |           | 14580   |   | *5822241120241616 |  |             |  |           |  |
| PART - I - SHIPPING BILL SUMMARY   |   |           |           |                   |              |  |                        |           |                     |           |   |   |                   |  |             |  |           |  |
| A STATUS   | 1.MODE  | 2.ASSCESS | 3.EXMN    | 4.JOBGING         | 5.MEIS       | 6.DBK  | 7.RODTP                | 8.LICENCE | 9.DFRC              | 10.RE-EXP | 11.LUT  |   |                   |  |             |  |           |  |
|  | SEA   | N         | Y         | N                 | Y            | N  | N                      | N         | N                   |           | Y   |   |                   |  |             |  |           |  |
| B DECLARAN DETAILS   | 12.PORT OF LOADING NNSA1 (Jawaharal Nehru (Nh)  |           |           |                   |              | 13.COUNTRY OF FINAL DESTINATION BELGIUM  |                        |           |                     |           |   |   |                   |  |             |  |           |  |
|  | 14.STATE OF ORIGIN Maharashtra  |           |           |                   |              | 15.PORT OF FINAL DESTINATION BEANR (Antwerpen)   |                        |           |                     |           |   |   |                   |  |             |  |           |  |
| C VALU SUMMA   | 16.PORT OF DISCHARGE BEANR (Antwerpen)  |           |           |                   |              | 17.COUNTRY OF DISCHARGE BELGIUM  |                        |           |                     |           |   |   |                   |  |             |  |           |  |
|  | 1.EXPORTER'S NAME & ADDRESS<br>UNDERCARRIAGE AND TRACTOR PARTS PRIVATE LIMITED<br>PLT NO D4 D41 FIVE STAR INDL AREA<br>KAGAL TALANDGE TAL HATKANANGALE<br>KOLHAPUR 2.Type Private |           |           |                   |              | 7.CONSIGNEE NAME & ADDRESS<br>DT3502<br>CATERPILLAR DISTRIBUTION SERVICES E<br>C5 HUMBEEKSESTEEN WEG 98, GRIMBERGEN , 1850 BE, BELGIUM<br>BE |                        |           |                     |           |   |   |                   |  |             |  |           |  |
| E MANIFEST DETAILS   | 3. AD CODE: 0220290   |           |           |                   |              | 8. GSTIN / TYPE 27AAACU8974A1Z7 GSN  |                        |           |                     |           |   |   |                   |  |             |  |           |  |
|  | 4.RBI WAIVER NO.& DT  |           |           |                   |              | 9.FOREX BANK A/C NO. 09XXXXXXX002  |                        |           |                     |           |   |   |                   |  |             |  |           |  |
| G. EQUIPMENT DETAILS   | 5.CB NAME CEVA LOGISTICS INDIA PVT LTD  |           |           |                   |              | 10.DBK BANK A/C NO.  |                        |           |                     |           |   |   |                   |  |             |  |           |  |
|  | 6.AEO   |           |           |                   |              | 11. IFSC NO.   |                        |           |                     |           |   |   |                   |  |             |  |           |  |
| I ANNEX DETAILS  | 1.FOB VALUE   |           | 2.FREIGHT |                   | 3.INSURANC   |  | 4.DISCOU               |           | 5.COM               |           | D. EX.P.R.  |   |                   |  |             |  |           |  |
|  | 3974814   |           | 0         |                   | 0            |  | 0                      |           | 0                   |           | 1.DBK CLAIM   |   |                   |  |             |  |           |  |
| J PROCESS DETAILS  | 6.DEDUCTIONS  |           | 7.P.C     |                   | 8.DUTY       |  | 9.CESS                 |           | 4.IGST VALUE        |           | 5.RODTEP AMT  |   | 6.ROSCTL AMT      |  |             |  |           |  |
|  | 0   |           | 0         |                   | 0            |  | 0                      |           | 3974814             |           | 0   |   | 0                 |  |             |  |           |  |
| H CHALLAN DETAILS  | 1.MAWB NO.  |           | 2.MAWB DT |                   | 3.HAWB NO.   |  | 4.HAWB DT              |           | N.O.C.              |           | 1.SNO   |   | 2.INV NO.         |  | 3. INV AMT. |  | 4.CURRENC |  |
|  |   |           |           |                   |              |  |                        |           |                     |           | 1   |   | 0642425           |  | 3974814     |  | INR       |  |
| I ANNEX DETAILS  | 1.CONTAINER   |           |           |                   | 2.SEAL       |  | 3.DATE                 |           | 4.S No              |           | 1SR.NO  |   | 2.CHALLAN NO      |  | 3.PAYMT DT  |  | 4.AMOUNT  |  |
|  | MEDU5297609   |           |           |                   | ITEK03253206 |  | 23-NOV-24              |           | 1                   |           |   |   |                   |  |             |  |           |  |
| I ANNEX DETAILS  | 1.SEAL TYPE   |           |           | 2.NATURE OF CARGO |              |  | 3.NO. OF PACKETS       |           | 4.NO. OF CONTAINERS |           | 5.LOOSE PACKETS   |   |                   |  |             |  |           |  |
|  | SELF SEALED   |           |           | CONTAINERISED     |              |  | 9                      |           | 1                   |           | 0   |   |                   |  |             |  |           |  |
| I ANNEX DETAILS  | 6.MARKS & NUMBERS   |           |           |                   |              |  |                        |           |                     |           |   | AS PER INVOICE LUT ARN NO. AD270524023876U DT 16-05-2024. Intend to claim Export under RoDTEP Scheme (*I/We undertake to abide by provisions of Foreign Exchange Management Act, 1999, as amended from time to time, including realization / repatriation of foreign exchange to /from India) |                   |  |             |  |           |  |
|  |   |           |           |                   |              |  |                        |           |                     |           |   |   |                   |  |             |  |           |  |
| I ANNEX DETAILS  | 1.EVENT   |           | 2.DATE    |                   | 3.TIME       |  | 4.LEO NO.              |           |                     |           | 43/475  |   |                   |  |             |  |           |  |
|  | 5.Submission  |           | 23-NOV-24 |                   | 16:25        |  | 5.LEO Date.            |           |                     |           | 24-NOV-24   |   |                   |  |             |  |           |  |
| I ANNEX DETAILS  | 5.Assessment  |           |           |                   |              |  | 6.BRC Realisation Date |           |                     |           | 31-AUG-25   |   |                   |  |             |  |           |  |
|  | 7.Examination   |           | 24-NOV-24 |                   | 16:10        |  |                        |           |                     |           |   |   |                   |  |             |  |           |  |
| I ANNEX DETAILS  | 9.LEO   |           | 24-NOV-24 |                   | 16:16        |  |                        |           |                     |           |   |   |                   |  |             |  |           |  |
|  | 10. SEZ UNIT Details  |           |           |                   |              |  |                        |           |                     |           |   |   |                   |  |             |  |           |  |

(iv) It is a well settled principle of law that procedural lapse or inadvertent mistakes cannot take away the substantial benefits. Substantial benefits cannot be denied due to such an error. I refer to case laws of Portescap India Pvt Ltd vs Union of India & Ors MANU/MH/0571/2021, Mangalore Chemicals and Fertilizers Limited vs. Deputy Commissioner 1991 (55) ELT 437 (SC) in this regard.

(v) Hence, I find that condition regarding conversion/amendment of the 99 Shipping Bills mentioned in TABLE-I from "Free Shipping Bill (Scheme Code: 00)" to "Drawback (Scheme Code: 19) and RoDTEPY" is satisfied in terms of Para No. 4 of Board Circular No. 36/2010-Customs dated 23.09.2010.

**B. The conversion may be permitted in accordance with the Provisions of Section 149 of the Customs Act, 1962 on a case-to-case basis on merits provided the Commissioner of Customs is satisfied on the basis of Documentary Evidence which was**

**in existence at the time the goods were exported and the goods were eligible for the Export Promotion Scheme to which conversion has been requested:**

The Exporter has requested for conversion/amendment of the 99 Shipping Bills mentioned in TABLE-I from “Free Shipping Bill (Scheme Code: 00)” to “Drawback (Scheme Code: 19) and RoDTEPY”. In the subject case, as mentioned above, the goods have been found to be as declared and the goods are eligible for applicable AIR Drawback and RoDTEP. No Adverse Comments by the Examining Officer have been observed against the said Shipping Bills. In respect of RoDTEP the intent has been clearly declared on the face of the Shipping Bills in question. Hence, I find that this condition is satisfied.

**C. The request for conversion is made by the Exporter within Three Months from the Date of the Let Export Order (LEO):**

(i) Para No. 3(a) of Board Circular No. 36/2010-Customs dated 23.09.2010 provides a Time Limit of 03 Months for filing a Conversion Application of Shipping Bills from one Scheme to another. However, it is now settled through various Judicial Pronouncements that while the Period of Three Months is not statutorily provided in the Customs Act, 1962, a reasonable Time Limit may be considered.

(ii) In this regard, the Board vide Notification No. 11/2022-Customs (N.T.) dated 22.02.2022 had issued “The Shipping Bill (Post Export Conversion in Relation to the Instrument Based Scheme) Regulations, 2022” incorporating the Manner and Time Limit for applying for Post-Export Conversion of Shipping Bills. Regulation No. 3 of the Shipping Bill (Post Export Conversion in Relation to Instrument Based Scheme) Regulations, 2022, is as follows:

**Regulation 3: Manner and Time Limit for applying for Post-Export Conversion of Export Entry-**

(1) The application for conversion shall be filed in writing within a Period of one year from the date of clearance of goods under sub-section (1) of section 51 or section 69 of the Act, as the case may be:

Provided that the Jurisdictional Commissioner of Customs, having regard to the circumstance under which the Exporter was prevented from applying within the said Period of One Year, may consider and decide, for reasons to be recorded in writing, to extend the aforesaid Period of One Year by a further Period of Six Months.

Provided further that the Jurisdictional Chief Commissioner of Customs may, having regard to the circumstance under which the Exporter was prevented from applying within the said Period of One Year and Six Months, may consider and decide, for reasons to be recorded in writing, to extend the aforesaid Period of One Year and Six Months by a further Period of Six Months.

(iii) Although, these Regulations are not squarely applicable to the Shipping Bill in question for the reasons as explained herein above, reference to this Regulation is being drawn to properly understand the legislative intent in respect of ‘Reasonable Time’ which can be allowed in conversion of Shipping Bills.

(iv) In the present case, 99 Shipping Bills mentioned in TABLE-I were filed between 10.01.2024 (for Shipping Bill No. 6657860 dated 10.01.2024) to 23.11.2024 (for Shipping Bill No. 5857750 dated 23.11.2024) and the Let Export Orders for the said Shipping Bills were given on 11.01.2024 and 24.11.2024 respectively. Further, the Application dated 31.12.2024 was received in this Office on 10.01.2025. Thus, I find that the request for conversion/amendment of the said Shipping Bills was made within the Reasonable Period of One Year from the Date of the Let Export Order (LEO).

**D. On the basis of available export documents etc., the fact of use of inputs is satisfactorily proved in the Resultant Export Product:**

In the instant case, since the Exporter has requested for conversion/amendment of the 99 Shipping Bills mentioned in TABLE-I from “Free Shipping Bill (Scheme Code: 00)” to “Drawback (Scheme Code: 19) and RoDTEPY”, I find that this Condition is not applicable.

**E. The Examination Report and other endorsements made on the Shipping Bill/Export Documents prove the fact of export and the Export Product is clearly covered under relevant SION and/or DEPB/Drawback Schedule as the case may be:**

The Examination Reports pertaining to the 99 Shipping Bills mentioned in TABLE-I have been perused in ICES 1.5 System and No Adverse Comments by the Examining Officer have been observed against the said Shipping Bills. Further, I find that the goods exported under said Shipping Bills are covered under Drawback Schedule as well as in RoDTEP schedule. Therefore, I find that this Condition is satisfied.

**F. On the basis of Shipping Bill/Export Documents, the Exporter has fulfilled all Conditions of the Export Promotion Scheme to which he is seeking conversion:**

In the instant case, since the Exporter has requested for conversion/amendment of the 99 Shipping Bills mentioned in TABLE-I from “Free Shipping Bill (Scheme Code: 00)” to “Drawback (Scheme Code: 19) and RoDTEPY”. Since the conversion/amendment is not to any EP scheme, I find that this Condition is not applicable.

**G. The Exporter has not availed benefit of the Export Promotion Scheme under which the goods were exported and no fraud/mis-declaration/manipulation has been noticed or investigation initiated against him in respect of such exports:**

In the instant case, since the Exporter has requested for conversion/amendment of the 99 Shipping Bills mentioned in TABLE-I from “Free Shipping Bill (Scheme Code: 00)” to “Drawback (Scheme Code: 19) and RoDTEPY”, I find that this Condition is not applicable.

**H. Conversion of Free Shipping Bills into EP Scheme Shipping Bills (Advance Authorization, DFIA, DEPB, Reward Schemes etc.) should not be allowed. However, the Commissioner may allow All Industry Rate of Duty Drawback on goods exported under Free Shipping Bill:**

The Exporter has requested for conversion/amendment of the 99 Shipping Bills mentioned in TABLE-I from “Free Shipping Bill (Scheme Code: 00)” to “Drawback (Scheme Code: 19) and RoDTEPY”. In the subject case, as discussed above, the goods have been found to be as declared and the goods are eligible for applicable AIR Drawback and RoDTEP. No Adverse Comments by the Examining Officer have been observed against the

said Shipping Bills. In respect of RoDTEP the intent has been clearly declared on the face of the Shipping Bills in question. Hence, I find that this condition is satisfied.

**(I) Exporter should not be allowed to take the benefit of both the Schemes i.e. the Scheme to which conversion is sought and the Scheme from which conversion is sought. The same should be informed to DGFT so that they may also ensure that the Exporter does not take benefit of both the Schemes:**

In the instant case, since the Exporter has requested for conversion/amendment of the 99 Shipping Bills mentioned in TABLE-I from “Free Shipping Bill (Scheme Code: 00)” to “Drawback (Scheme Code: 19) and RoDTEPY”, I find that this Condition is not applicable.

14. In view of the above discussions, I hold that the Exporter’s application for conversion/amendment of the 99 Shipping Bills mentioned in TABLE-I from “Free Shipping Bill (Scheme Code: 00)” to “Drawback (Scheme Code: 19) and RoDTEPY” may be allowed.

15. Accordingly, I pass the following Order:

### ORDER

- (i) I allow the conversion/amendment of the 99 Shipping Bills mentioned in TABLE-I from “Free Shipping Bill (Scheme Code: 00)” to “Drawback (Scheme Code: 19) and RoDTEPY”.
- (ii) The amendment in this regard shall be carried out in ICES System as per the procedure laid down in Advisory No: 16/2025 dated 25.03.2025 regarding Post EGM Amendment Module only after payment of amendment fee as prescribed under Levy of Fees (Customs Documents) Amendment Regulation, 2017.

Digitally signed by  
Giridhar Gopalkrishna Pai  
Date: 07-05-2026  
17:56:26

**(GIRIDHAR G. PAI)**

**Commissioner of Customs, NS-II,  
JNCH, Nhava Sheva, Mumbai**

To,

M/s. Undercarriage and Tractor Parts Pvt. Ltd. (IEC No. 0307029921),  
Plot No. D-4, D-4/1, Five Star Industrial Area,  
Kagal, Kolhapur, Maharashtra-416236

Copy to:

- (i) The Dy./Asstt. Commissioner of Customs, CCO, JNCH, Nhava Sheva
- (ii) The Dy./Asstt. Commissioner of Customs, CEAC, JNCH, Nhava Sheva
- (iii) Addl. Director General, DGFT, Mumbai, CGO Office, New Building, SE Wing,  
New Marine Lines, Church Gate, Mumbai-400020
- (iv) EDI Section, for uploading on JNCH website
- (v) Office copy.