



OFFICE OF THE DEPUTY COMMISSIONER OF CUSTOMS
INLAND CONTAINER DEPORT, CONCOR
RAVTHA ROAD, POST: MANDANA, DISTT. KOTA (RAJASTHAN)

C. No.: VIII(48)/10/AEO/DCM SHRIRAM/Kota/2018/ 412

Date : 6.12.2018

To,

The Assistant Commissioner (Tech.)
Customs Commissionerate,
New Central Revenue Building, Statue Circle,
C-Scheme, Jaipur

Sir,

Sub: Return back of AEO Application of M/s. Shriram Rayons Kota (Unit of DCM Shriram Industries Ltd.) (IEC No. 0590004310) - Regarding.

Please refer to letter C. No. VIII(H)48(CT)Shriram/86/2018/5554 dated 03.12.2018 on the above cited subject matter.

In this context, it is submitted that two errors have been informed in respect of AEO T-2 application of M/s Shriram Rayons, Kota vide above referred letter. The point wise reply is as under:

1. Regarding fraud, forgery, outright smuggling or clandestine removal goods or cases where Service Tax has been collected from customers but not deposited to the Government in which SCN issued to applicant during last three financial years :-

Answer was submitted as 'No' as there is no such case w.r.t. assessee M/s. Shriram Rayons, Kota. It is pertinent to mention that no SCN was issued during 2014-15, 2015-16 & 2017-18. During 2016-17, only one SCN of Rs. 18,80,841/- for the period March,2012 to March, 2013 whereby disallowed cenvat credit taken on supplementary invoices. (copy enclosed of SCN) As such SCN is technical in nature and are not related to direct evasion of duty /Tax or are not related to above mentioned category.

Regarding Balance sheet figures of contingent liabilities it is submitted that the balance sheets are consolidated balance sheet of M/s.DCM Shriram Industries Ltd. and the amount of M/s. Shriram Rayons, Kota is included in consolidated balance sheet:

2. Regarding Solvency Certificate: -

It is already placed at page no. 278 which is mentioned in the Index at S.No. 21.

Yours faithfully,

Encl. : As above.

Shrin
6.12.18

Shrin
Deputy Commissioner

Annexure E.2 : Legal compliances

E.2	Compliances	Applicant's Reply	Whether requirements are fulfilled/not fulfilled/part fulfilled in terms of circular No. 33/2016-Cus., dated 22.07.2016	Remarks
a)	Whether there is any cases of infringement of Customs Laws by any of the following persons over the three financial years preceding the submission of the application: (i) the applicant; (ii) the person in charge of the applicant company or exercising control over its management; (iii) the person responsible in the applicant company for customs matters. If yes, please indicate the details of the cases. Further, submit details related to volume of the customs related operations in 'Remarks' column.	No	Fulfilled	As per Applicant's submission, there has been no case of Customs Law Infringement (Page No. 10)
b)	Whether any SCN has been issued during last three financial years involving fraud, forgery, outright smuggling, clandestine removal of excisable goods or cases where Service Tax has been collected from customers but not deposited to the Government. If yes, please indicate the details in 'Remarks' column	No	Fulfilled	As per Applicant's submission, there has been no SCN issued during last three financial years involving fraud, forgery, outright smuggling, clandestine removal of excisable goods or cases where Service Tax has been collected from customers but not deposited to the Government. (page No. 10)
c)	Whether there is any case against you wherein prosecution has been launched? If yes, please indicate the details in 'Remarks' column.	No	Fulfilled	As per Applicant's submission, there has been no case against it wherein prosecution has been launched. (Page No. 10)
D	(i) What is the amount of disputed duty demanded or recovery of drawback paid in excess or sought to be denied, in all the SCNs issued under the Customs Act, 1962 during the last three financial years?	No	Fulfilled	(i) As per Applicant's submission, there is no dispute. There is no amount of disputed duty demanded or recovery of drawback paid in excess or sought to be denied, in all the SCNs


(प्रतिपत्र संकेत)

उपायुक्त (कानून शाखा)

आई. सी. एल. कॉलेज

राजपुरा रोड, जयपुर

	<p>ii. What is the total duty paid and drawback claimed during the preceding three financial years?</p> <p>iii. What is the ratio of the disputed duty amount involved in the Show Cause Notices (SCNs) to the total duty paid/ drawback claimed during the preceding three years?</p>	<p>Yes</p> <p>N/A</p>	<p>Fulfilled</p> <p>Fulfilled</p>	<p>issued under the Customs Act, 1962 during the last three financial years. (Page No. 10)</p> <p>(ii) As per applicant's submission, total duty paid is in 2015-16 is Rs.325.76 Lacs , 2016-17 is Rs.312.97 Lacs & 2017-18 is Rs. 1019.14 and drawback received during 2015-16 is Rs. 480.79 Lacs , 2016-17 is Rs.551.27 Lacs & 2017-18 is Rs. 482.86 (Page No. 325)</p> <p>(iii) As per applicant's submission, there is "no disputed duty amount." (page No.11)</p>
E	<p>(i) Whether procedures are in place to identify and disclose any irregularities or errors to the Customs authorities or, where appropriate, other regulatory bodies? If yes, enclose evidence mention till now not happened in support of this.</p> <p>ii. Whether system is in place to take appropriate remedial action when irregularities or errors are identified? If yes, enclose evidence in support of this.</p>	<p>Yes</p> <p>Yes</p>	<p>Fulfilled</p> <p>Fulfilled</p>	<p>(i) The procedure followed by the applicant to control check accuracy of the transactions and identify irregularities or errors. The same is enclosed on Page No.11.</p> <p>(ii) The procedure followed by the applicant to take appropriate remedial action when irregularities or errors are identified is enclosed on Page No. 11.</p>


 (नरेश कुंदेल)
 उपसुब (विभा कुल्क)
 आई. सी. सी. कॉन्कोर
 रावठ संड, कोटा