

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 03

CUSTOMS Appeal No. 13981 of 2014-DB

Custom Miscellaneous (EH) Application No. 10129 of 2023

[Arising out of Order-in-Original/Appeal No AHM-CUSTOM-000-APP-302-14-15 dated 01.10.2014 passed by Commissioner of CUSTOMS-AHMEDABAD]

Gopal Glass Works Ltd

26, Govt Servent Society, Bh, Municipal Market,
Off C G Road, Navrangpura,
Ahmedabad,
Gujarat-380009

...Appellant

VERSUS

C.C.-Ahmedabad

Custom House,
Near All India Radio Navrangpura,
Ahmedabad,
Gujarat

...Respondent

APPEARANCE:

Shri S J Vyas, Advocate appeared for the Appellant
Shri Sanjay Kumar, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MEMBER (TECHNICAL), RAJU
 HON'BLE MEMBER (JUDICIAL) ,SOMESH ARORA**

FINAL ORDER NO.A / 11153 /2023

DATE OF HEARING: 12.05.2023

DATE OF DECISION: 12.05.2023

RAJU

This appeal has been filed by M/s. Gopal Glass Works Ltd., against confirmation of demand of Customs duty on the ground that the appellant had not submitted proof of fulfillment of export obligation.

2. Learned Counsel has filed a miscellaneous application to submit the EOD Certificate received from the DGFT. The said certificate was not available before the Lower Authority.

3. In view of the fact that EODC certificate has been submitted by filing miscellaneous application, we are of the opinion that the same needs to be examined by the Lower Authority. The impugned order is set aside, the matter is remanded to the original Adjudicating Authority to decide the case in the light of the EODC certificate received by the appellant. The miscellaneous application is allowed. The appeal is allowed by way of remand.

(Dictated & Pronounced in the open Court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

PALAK