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

REGIONAL BENCH – COURT NO. 01

CUSTOM Appeal No. 10949 of 2017
C/ORS/10259/2023

[Arising Out Of OIA-MUN-CUSTM-000-APP-563-16-17 Dated-06/03/2017 Passed By Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

M & B Engineering Pvt Ltd .....**Appellant**
Proplex Systems/ Phenix Vp Sarkej Bavla Road,
Gandhinagar Highway, Sarkhej, Ahmedabad
Gujarat

VERSUS

C.C.-Mundra .....**Respondent**
Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat-370421

APPEARANCE:
Shri. Vipul Khandar Chartered Accountant for the Appellant
Shri. Anand Kumar, Superintendent (Authorized Representative) for the Appellant

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

FINAL ORDER NO.A / 11732 /2023

DATE OF HEARING:17.08.2023
DATE OF DECISION:17.08.2023

RAJU

This appeal has been filed by the M & B Engineering Pvt Ltd against the demand of customs duty. Miscellaneous application has also been filed seeking to introduce the Export obligation discharged Certificate as additional evidence. Learned Counsel pointed out that the demand of Customs has been raised in respect of imports made under EPCG License No. 0830003924 dated 11.11.2010 alleging that they have failed to fulfil the export obligation in terms of the Notification. Learned Counsel has produced

EODC certificate issued by Foreign Trade Development Officer (FTDO), Ahmedabad which indicate that the DGFT has accepted the evidence of Export Obligation Discharge. Learned Counsel also relied on the Circular no. 605/71/2015-DBK dated 14.10.2016 issued by Ministry which also directs revenue to accept the EODC issued by the DGFT authorities.

2. Learned AR relies on the impugned order.

3. We have considered the rival submission. We find that in respect of the EPCG License No. 0830003924 dated 11.11.2010, the Foreign Trade Development Officer (FTDO) has issued Export obligation Discharge certificate. The entire notice is demanding duty on the ground that the appellant shave failed to fulfil the Export Obligation.

4. In view of the fact, the Export Obligation Discharge Certificate has been produced, the impugned order is set aside and matter remanded to the original authority to examine the EODC issued by FTDO and grant the relief. The miscellaneous application is filed by the appellant is also stand disposed of.

(Dictated and pronounced in the open Court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)