

**Customs, Excise & Service Tax Appellate Tribunal  
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 1

**CUSTOMS Appeal No. 10136 of 2018-DB**

(Arising out of MUN-CUSTOM-000-APP-248-17-18 Dated-07.11.2017 passed by Commissioner  
Customs – (Appeals) Ahmedabad)

**GRAN ELECTRONICS PVT LTD**

SURVEY NO. 113, VARSAMEDI, ANJAR,  
KUTCH, GUJARAT-370110

**.....Appellant**

*VERSUS*

**C.C., MUNDRA**

OFFICE OF PRINCIPAL COMMISSIONERATE OF CUSTOMS,  
PORT USER BUILD, CUSTOM HOUSE, MUNDRA-KUTCH  
GUJARAT - 370421

**.....Respondent**

**APPEARANCE:**

None appeared for the Appellant

Shri A.R. Kanani, Superintendent (Authorized Representative) for the  
Respondent

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

**Final Order No. A/ 10055 /2024**

DATE OF HEARING:03.01.2024

DATE OF DECISION:03.01.2024

**RAJU**

This matter has been listed number of times i.e. on 15.06.2023, 18.07.2023, 18.08.2023, 21.09.2023, 19.10.2023. 20.11.2023 and today also nobody has appeared.

2. From the facts of the case, it is seen that the appellant had exported the goods claiming benefit of EPCG Scheme and failed to produce the Export Obligation Discharge Certificate (EODC). In absence of EODC the benefit of notification cannot be extended. The appellant has failed to fulfill the condition of notification. Even in the appeal memorandum, it is seen that they have not mentioned that they have procured or obtained the Export Obligation Discharge Certificate.

3. In this background, we do not find any merit in the appeal filed by the appellant. The appeal is therefore, dismissed. The appellants are at liberty to approach the Tribunal, if they are able to obtain the Export Obligation Discharge Certificate from the concerned authorities.

(Dictated and Pronounced in the open court)

**(RAJU)**  
**MEMBER (TECHNICAL)**

**(SOMESH ARORA)**  
**MEMBER (JUDICIAL)**

Neha