

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

REGIONAL BENCH – COURT NO. 01

**CUSTOM Appeal No. 10532 of 2023
CUSTOM (EH) Application No. 10247 of 2023**

[Arising Out Of AHD-CUSTOM-000-APP-604-22-23 Dated-13.03.2023 Passed By
Commissioner of CUSTOMS-Customs Ahmedabad]

KIVVA IMPEX

Plot no 28, 5th floor, Krishna chambers
Mohan ni chal varachha road
Surat, Gujarat-395006

.....Appellant

VERSUS

Customs Ahmedabad

Office Of The Pr. Commissioner Of Customs
1st Floor, Custom House, Opposite Old High
Court, Navrangpura, Ahmedabad,
Gujarat-380009

.....Respondent

APPEARANCE:

Shri. S Suriyanarayanan, Advocate for the Appellant
Shri. A R Kanani, Superintendent (Authorized Representative) for the Appellant

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

FINAL ORDER NO. A / 10135 /2024

DATE OF HEARING:10.01.2024

DATE OF DECISION:10.01.2024

RAJU

This application have been filed for early hearing application. In the matter, the learned Counsel for the applicant pointed out that the matter relates to demand of Customs Duty on account of the appellants failure to produce the Export Obligation Discharge Certificate (EODC). Learned Counsel pointed out that at the time of hearing before Commissioner (Appeals), the EODC was not available and therefore, the matter was adjudicated against them. However, after the issue of order by the

Commissioner (Appeals), the applicant has received the EODC certificate and therefore, the matter may be listed for early hearing. When the consent for both the parties, we take up the appeal for final disposal at this stage itself. The Commissioner did not have the benefit of EODC which was obtained on 27.04.2023 and copy of same has been placed by them in their appeal papers.

2. Considering the facts, we set aside the impugned order and remand the matter back to the original adjudicating authority to examine the EODC certificate and decide a fresh.

3. Appeal is allowed by way of remand. Miscellaneous application stands disposed of.

(Dictated and pronounced in the open Court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)