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

REGIONAL BENCH-COURT NO. 3

CUSTOM APPEAL NO. 10017 OF 2022 - DB

(Arising out of OIO-AHM-CUSTM-000-COM-0005-20-21 dated 31/08/2020 passed by Commissioner of CUSTOMS-AHMEDABAD)

SUPERFINE IMPEX PVT LTD ....**Appellant**
B-204 International Trade Centre Majura Gate
Surat, Gujarat

VERSUS

COMMISSIONER OF CUSTOMS - AHMEDABAD ......**Respondent**
Custom House,
Near All India Radio Navrangpura,
Ahmedabad, Gujarat

Appearance:
None appeared for the Appellant
Shri Rajesh Nathan, Assistant Commissioner(AR) for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No. 11031/2024

DATE OF HEARING: 03.05.2024
DATE OF DECISION: 03.05.2024

RAMESH NAIR

When the matter was called out none appeared on behalf of the appellant. However, a letter dated 11th March 2024 is placed on record wherein the appellant has requested that the issue involved is whether the appellant have fulfilled the export obligation against EPCG license. It is the submission of the appellant that all the documents for issue of EODC have been submitted before the DGFT and they are awaiting for the EODC. It is the submission of the appellant that since all the documents are available and the same were submitted before the DGFT, same can be produced before the adjudicating authority and the matter can be decided on that basis. Therefore, the appellant requests remand of the matter to the adjudicating authority.

2. Shri Rajesh Nathan, Learned Assistant Commissioner (AR) appearing for the Revenue has no objection for remand.

3. Considering the submission made by both the sides and perusal of record, we find that as claimed by the appellant they have submitted all the documents related to export obligation against their EPCG license to the DGFT. Now these documents can be submitted before the adjudicating authority also for de-novo adjudication. It is also made it clear that if the adjudicating authority is not satisfied with the documents, the matter can be kept in abeyance awaiting the issuance to EODC by DGFT.

4. Accordingly, the impugned order is set side. Appeal is allowed by way of remand to the adjudicating authority.

(Dictated and pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Raksha