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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 10507 of 2023-DB
(Arising out of Order No. AHM-CUSTM-000-COM-012-22-23 dated 16.08.2022 passed by Commissioner Customs -Ahmedabad)

Bhagwati Banquets And Hotels Ltd ....**Appellant**
301, Circle-P, Prahaladnagar Garran Road
SG Highway, Ahmedabad-380058

VERSUS

C.C.-Ahmedabad ....**Respondent**
1sr Floor, Custom House, Near All India Radio
Navrangpura, Ahmedabad-380 009

APPEARANCE:
Shri Vijay N. Thakkar, Advocate, Advocate appeared for the appellant
Sh. Sanjay Kumar, Superintendent (Authorised Representative) appeared for the Appellant

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

FINAL ORDER NO. 12486 /2024

DATE OF HEARING:14.10.2024
DATE OF DECISION: 23.10.2024

RAMESH NAIR

This appeal is directed against the order passed by the Commissioner of Customs vide Order-in-original No. AHM-CUSTM-000-COM-012-22-23 dated 16.08.2022.

1.2 The issue involved in the present case is that whether the confirmation of demand by the adjudicating authority on the ground that the appellant have not submitted the Export Obligation Discharge Certificate (EODC) is correct and proper or otherwise.

2. Shri Vijay N Thakkar, Learned Consultant appearing on behalf of the appellant at the outset submits that now the appellant have obtained the EODC and also the entire case has been settled under Amnesty Scheme for one time settlement of default in export obligation advance and EPCG authorization holders vide public notice no. 02/2023 dated 01.4.2023 by Government of India Ministry of Commerce and Industry, Directorate General of Foreign Trade , New Delhi followed by Notification No. 32/2023-Cus dated 26.04.2023.

2.1 He fairly concedes that the submission of EODC and settlement of matter under Amnesty Scheme was not before the adjudicating authority, therefore he request for remand of the matter.

3. Shri Sanjay Kumar, Learned Superintendent (AR) appearing on behalf of the Revenue has no objection if the matter is remanded for reconsideration.

4. We have carefully considered the submission made by both sides and perused the records. We find that it is the claim of the appellant that now the issue of EODC and EPCG authorization has been settled under Amnesty Scheme of DGFT. However, this development was not before the adjudicating authority. We are therefore of the view that the matter needs to be reconsidered in the light of the subsequent development of filing of EODC and/or settlement of EODC matter under Amnesty Scheme by DGFT.

5. Accordingly, the impugned order is set aside. Appeal is allowed by way of remand to the adjudicating authority for passing a fresh order taking into consideration the above observation.

(Order pronounced in the open court on 23.10.2024)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Neha