CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL BANGALORE

REGIONAL BENCH - COURT NO. 2

Customs Early Hearing Application No.20077 of 2024

In

Customs Appeal No.20218 of 2017

[Arising out of Order-in-Appeal No.187/2016 dated 29.11.2016 passed by the Commissioner of customs (Appeals), Cochin-9]

M/S COCHIN DIES & MOULDS PVT.LTD.
3/157, Industrial Development Area,
Peringandoor, Athani,
Trichur – 680 581. **.......Appellant**

Versus

THE COMMISSIONER OF CUSTOMS,
Customs House, Willingdon Island,
Cochin - 682 009. **.......Respondent**

Appearance:

Mr. M. Balagopal, Advocate Appeared for Appellant
Mr. Rajesh Shastry, Authorized Representative for Respondent

Coram:

Hon'ble Mr. P.A. Augustian, Member (Judicial)
Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)

Final Order No. 20129 of 2024

Date of Hearing: 06.03.2024

Date of Decision: 06.03.2024

Per: P.A. Augustian

When the petition for Early hearing came up for hearing, Learned Counsel for appellant produced the copy of Redemption letter dated 23.01.2020 issued by JDGFT,Cochin and submits that the proceedings were initiated against appellant only due to his failure to produce said redemption letter in time. The Ld. Counsel further submit that if matter is remanded to adjudicating authority to consider the above communication, proceedings can be finalised.

2. Learned AR fairly submits that though there is delay in producing the redemption letter, if appellant shows reasonable justification for the delay, they have no objection to consider the redemption letter.

3. We have considered the submissions and as per the averments in the memorendum of appeal, following the policy circular dated 25.10.2013, appellant vide letter dated 19.01.2016 requested JDGFT to issue EPCG Redemption certificate and it appears that the certificate is issued only on 23.01.2020, after issuing impugned order-in-Original. Hence delay in submission of redemption letter from DGFT cannot be considered as an omission on the part of appellant.

4. Considering the above facts, the petition for early hearing is dismissed and impugned order is set aside. The matter is remanded for De-novo adjudication. Adjudicating authority is directed to verify the redemption letter and issue appropriate order within 3 months after receipt of the order.

(Order dictated and pronounced in Open Court.)

(P.A. Augustian)
Member (Judicial)

(Pullela Nageswara Rao)
Member (Technical)

Ganesh