CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20766 of 2016

(Arising out of Order-in-Appeal No. 143/2016 dated 25.02.2016 passed by the Commissioner of Customs (Appeals), Bangalore.)

M/s. Rima Transformers & Conductors Pvt. Ltd.
No.18/D, Phase-II, Peenya Industrial Area,
Bengaluru – 560 058.

Appellant(s)

VERSUS

The Commissioner of Customs
Inland Container Depot,
Whitefield,
Bengaluru – 560 066.

Respondent(s)

WITH

Customs Appeal No. 21007 of 2016

(Arising out of Order-in-Appeal No. 202/2016 dated 15.03.2016 passed by the Commissioner of Customs (Appeals), Bangalore.)

M/s. Rima Transformers & Conductors Pvt. Ltd.
No.18/D, Phase-II, Peenya Industrial Area,
Bengaluru – 560 058.

Appellant(s)

VERSUS

The Commissioner of Customs
Inland Container Depot,
Whitefield,
Bengaluru – 560 066.

Respondent(s)

APPEARANCE:

Shri P.M. Rajendran, Proprietor for the Appellant

Shri Manish Akhoury (AR) for the Respondent

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)

FINAL ORDER NO. 20586 - 20587 /2024

DATE OF HEARING: 29.07.2024
DATE OF DECISION: 29.07.2024

PER: D.M. MISRA

This is an appeal filed by the appellant against the Order-in-Appeal No. 143/2016 dated 25.02.2016 and Order-in-Appeal No. 202/2016 dated 15.03.2016 passed by the Commissioner of Customs (Appeals), Bangalore.

2. Heard both sides and perused the records.

3. The only issue involved in these cases is production of Export Obligation Discharge Certificate (EODC). In the impugned orders, the learned Commissioner (Appeals) categorically observed that though the appellant had claimed to have fulfilled the export obligation; however since the appellant could not procure EODC from the DGFT authorities within the time limit fixed by the learned Commissioner(Appeals), their appeals were dismissed. Shri P. M. Rajendran, proprietor of the company appearing for the appellant placed on record various communications with DGFT authorities including the letter dated 21.12.2011 requesting for issuance of EODC. But, they are yet to receive the said certificate. Further, he submits in view of the Circular No.16/2017 -Cus. dated 02.05.2017, the matter may be remanded to the adjudicating authority to examine the issue of EODC as and when submitted by the appellant. Learned AR for the Revenue has no objection. Consequently, we remand the matter to the adjudicating authority to take into consideration

the EODC as and when produced by the appellant in view of the Circular dated 02.05.2017 and decide the case accordingly. Appeal is allowed by way of remand.

(Dictated and pronounced in open court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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