

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 21086 of 2016

(Arising out of Order-in-Appeal No.326/2016 dated 31.03.2016
passed by the Commissioner of Customs (Appeals), Bangalore.)

**M/s. MAHINDRA REVA ELECTRIC
VEHICLES LTD.**

(Formerly REVA Electric Car Company Pvt. Ltd.)
No.122E, Bommasandra Industrial Area,
BANGALORE - 562 158.

Appellant(s)

VERSUS

THE COMMISSIONER OF CUSTOMS

P.B. No.5400, CR Building,
Annexe 'D' Block, 4th Floor,
Queens Road,
BANGALORE - 560 001.

Respondent(s)

APPEARANCE:

None 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. 20581 /2024

DATE OF HEARING: 29.07.2024
DATE OF DECISION: 29.07.2024

PER: D.M. MISRA

None present for the appellant. Heard the learned
Authorised Representative for the Revenue.

2. These appeals filed by the appellant against the Order-in-Appeal No.326/2016 dated 31.03.2016 passed by the Commissioner of Customs (Appeals), Bangalore.

3. The only issue involved in this case is non-production of Export Obligation Discharge Certificate (EODC) by the appellants. In the impugned order, the learned Commissioner (Appeals) has 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, demand was confirmed by the adjudicating authority. Consequently, their appeal was dismissed. It is on record that appellant vide their letter dated 18.06.2015 requested the DGFT authorities for redemption of the license and enclosed necessary documents. Consequently, the DGFT vide letter dated 18.06.2015 requested certain more documents to be submitted, which they have complied on 10.06.2016; but till date no communication has been received from the DGFT or EODC certificate has been received. Consequently, the impugned order is set aside and the appeal is remanded to the adjudicating authority in view of Circular No.16/2017-Cus. dated 02.05.2017 to decide the case on the basis of EODC certificate as and when issued by DGFT.

(Order pronounced and dictated in open court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)