

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20322 of 2018

(Arising out of Order-in-Original No. TVM-EXCUS-000-COM-47, 48 &
49-17-18 dated 10.10.2017 passed by the Commissioner of Central
GST and Central Excise, Thiruvananthapuram.)

Shri M.M. Hassan

Managing Director,
Bharat Broadcasting Network Limited
3rd Floor, Karimpanal Arcade, East Fort,
Thiruvananthapuram – 695 023.

Appellant(s)

VERSUS

The Commissioner of Central Tax

Central GST and Central Excise,
PB No.13, GST Bhawan, Press Club Road,
Thiruvananthapuram – 695 001.

Respondent(s)

WITH

Customs Appeal No. 20323 of 2018

(Arising out of Order-in-Original No. TVM-EXCUS-000-COM-47, 48 &
49-17-18 dated 10.10.2017 passed by the Commissioner of Central
GST and Central Excise, Thiruvananthapuram.)

Shri M.M. Hassan

Managing Director,
Bharat Broadcasting Network Limited
3rd Floor, Karimpanal Arcade, East Fort,
Thiruvananthapuram – 695 023.

Appellant(s)

VERSUS

The Commissioner of Central Tax

Central GST and Central Excise,
PB No.13, GST Bhawan, Press Club Road,
Thiruvananthapuram – 695 001.

Respondent(s)

AND

Customs Appeal No. 20704 of 2018

(Arising out of Order-in-Original No. TVM-EXCUS-000-COM-47, 48 &
49-17-18 dated 10.10.2017 passed by the Commissioner of Central
GST and Central Excise, Thiruvananthapuram.)

Shri M.M. Hassan

Managing Director,
Bharat Broadcasting Network Limited
3rd Floor, Karimpanal Arcade, East Fort,
Thiruvananthapuram – 695 001.

Appellant(s)

VERSUS

The Commissioner of Central Tax

Central GST and Central Excise,
PB No.13, GST Bhawan, Press Club Road,
Thiruvananthapuram – 695 001.

Respondent(s)

APPEARANCE:

None for the Appellant.

Shri Maneesh Akhoury, Asst. Commissioner (AR) for the Respondent.

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

FINAL ORDER NO. 21347 - 21349 /2024

DATE OF HEARING: 13.12.2024
DATE OF DECISION: 13.12.2024

PER: D.M. MISRA

These three appeals are filed against Order-in-Original No.47-49/2017-18 dated 10.10.2017 passed by the Commissioner of Customs, Thiruvananthapuram.

2. None present for the appellant. Heard learned Authorised Representative (AR) for the Revenue.

3. In these cases, the learned Commissioner has rejected the contention of the appellant and confirmed duty foregone against EPCG license No.5330001082 dated 26.12.2007 as the appellant failed to furnish the EODC. It is the contention of the appellant in the present appeals that the EODC was obtained subsequently on 04.01.2010 and the copy of the same is enclosed along with the appeal paper-book. The said letter is reproduced below:

Government of India
Ministry of Commerce and Industry
Office of Joint Director General of Foreign Trade
Gokulam, KLDB Building, Pattom Pattom Trivandrum KERALA -695004

FILE NO. : 53/21/021/00056/AM08/ DATED : 17.12.2007

REDEMPTION LETTER

TO,
M/s BHARAT BROADCASTING NETWORK LTD
1-2, DAMODARAM, T.C.9/434.
JAWAHAR NAGAR, KOWDIAR
TRIVANDRUM-695003

SUBJECT: EODC/REDEMPTION against EPCG Authorisation No.
5330001082 Dated 26.12.2007

With reference to your letter Dated : 26.12.2007 on the above mentioned subject, I write to inform you that on the basis of document submitted towards discharge of export obligation by you, it is observed that the Export Obligation stipulated in the Licence has been met in full in proportion to duty amount utilized by you. Consequently, Export Obligation has been discharged against the said Authorisation in terms of Para 5.13 of H.B. of procedure.

Place:Trivandrum
Date:04.01.2018

(R.A. NAIR)
Dy. Director General of Foreign Trade

Issued from File Number 53/83/165/00365/AM18/ dated 26.12.2007

Copy To :

1. COPY FORWARDED TO THE ASSISTANT COMMISSIONER
CUSTOMS, EPCG CELL.

2. Commissioner customs, (INTRV4) Trivendrum Air Cargo



Place:Trivandrum
Date:04.01.2018

(R.A. NAIR)
Dy. Director General of Foreign Trade

(True copy)
AM

Since the appellant has complied with the export obligation and produced the EODC, therefore, the impugned order is devoid of merit. Consequently, the same is set aside and the appeals are allowed with consequential relief, if any, as per law.

(Order pronounced and dictated in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)