

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20231 of 2017

(Arising out of Order-in-Appeal No. 177/2016 dated 02.11.2016
passed by the Commissioner of Customs (Appeals), Cochin.)

M/s. Manakin Resorts Pvt. Ltd.,

Registered Office – B-6/17,
Safdarjung Enclave,
New Delhi – 110 029.

Appellant(s)

VERSUS

The Commissioner of Customs,

Customs House,
Willingdon Island,
Cochin – 682 009.

Respondent(s)

APPEARANCE:

Mr. Arjun V. Kuriyappan, Advocate for the Appellant

Mr. K.A. Jathin, Deputy 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. 20045 /2025

DATE OF HEARING: 28.01.2025

DATE OF DECISION: 28.01.2025

PER : DR. D.M. MISRA

Heard both sides and perused the records.

2. The issue involved in the present appeal is whether the appellant is required to pay duty amount of Rs.6,62,625/- as they failed to produce Export Obligation Discharge Certificate (EODC) before the authorities below. The learned advocate for the appellant submits that the necessary certificate was issued by the Ministry of Commerce and Industries on 10.11.2023

against the EPCG Authorisation License No. 0430004295 dated 08.11.2006, the subject matter of the present appeal. Since the EODC has been issued to the appellant, we do not find merit in the impugned order. Consequently, the impugned order is set aside and the appeal is allowed with consequential relief, if any, as per law. Appeal is allowed.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R BHAGYA DEVI)
MEMBER (TECHNICAL)

Gb/Raja...