

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20879 of 2024

(Arising out of Order-in-Appeal No.361/2024 dated 30.08.2024
passed by the Commissioner of Customs (Appeals), Bengaluru)

M/s. MVM Solar Pvt. Ltd.,

No.975, 13th Cross,
Banashankari II Stage,
Bengaluru-560 070.

Appellant(s)

VERSUS

Commissioner of Central Tax,

Bangalore-Customs,
C.R. Building, Queens Road,
B No.5400,
Bengaluru-560 001.

Respondent(s)

APPEARANCE:

Mr. Abhishek A.D., Advocate for the appellant.

Mr. Manees 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. 20480 / 2026

DATE OF HEARING: **02.04.2026**

DATE OF DECISION: **02.04.2026**

PER: D.M. MISRA

Heard both sides.

The appellant was issued with a Bond Enforcement order dated 26.09.2023 for failure to produce the Export Obligation Discharge Certificate (EODC) for import against EPGC License No.0730015356 dated 12.04.2016. Aggrieved by the said order,

they filed appeal before the learned Commissioner (Appeals), who in turn rejected the appeal. Hence, the present appeal.

2. Learned Advocate for the Appellant submits that now they have received a certificate-cum-redemption letter on 04.02.2025 intimating that the export obligation has been discharged against the Authorization No.0730015356. Consequently, on production of EODC, the Department has cancelled the Bond and Bank Guarantee; thus, the appeal becomes infructuous. Consequently, the present proceedings become infructuous. Accordingly, the appeal is dismissed being infructuous.

(Dictated and pronounced in Open Court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

GM/Raja...