CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 21762 of 2017

(Arising out of Order-in-Appeal No. 398/2017 dated 08/09/2017 passed by Commissioner of CUSTOMS , BANGALORE-I(Appeal))

Bulk Liquid Solutions Pvt Ltd
No 31 Nadekerappa Industrial Area
Andrahalli Main Road
BANGALORE - 560091
KARNATAKA

Appellant(s)

VERSUS

Bangalore-cus

Respondent(s)

Appearance:

Shri Mohammed Mujassim, Advocate
NO 41 1 ST FLOOR AECS LAYLOT 2ND STAGE
SANJAY NAGAR
BANGALORE - 560094
KARNATAKA

For the Appellant

Shri P. Gopakumar, Joint Commissioner(AR)

For the Respondent

CORAM:
HON'BLE MR. S.S GARG, JUDICIAL MEMBER

Final Order No. 20103 / 2021

Date of Hearing: 08/04/2021
Date of Decision: 08/04/2021

Per : S.S GARG

The present appeal is directed against the impugned order dt. 08/09/2017 passed by the Commissioner(Appeals) whereby the Commissioner(Appeals) rejected the appeal of the appellant on the ground that the appellant could not produce Export Obligation Discharge Certificate(EODC) regarding the proof of export.

2. Briefly the facts of the present case are that the appellant was issued Advance Licence No.0710061483 dt. 03/12/2008 by Joint Director General of Foreign Trade (JDGFT), Bangalore to import the raw material without payment of duty, with an export obligation of export to GCA Countries and realize the export proceeds in freely convertible foreign currency subject to the conditions laid down in Chapter 4 of EXIM Policy and Procedures (Volume-I), 2002-2007. Thereafter the appellant executed a Bond before the Assistant Commissioner under the said notification and imported the goods with CIF value of Rs.7,12,542/- without payment of duty of Rs.2,10,155/- availing duty exemption under the subject DEEC Licence. As per the appellant, they have fulfilled the export obligation and as per the document to the Regional JDGFT for issuance of EODC certificate; but the same was not issued. In the meantime, the Department issue a show-cause notice and as the appellant could not produce the EODC, the original authority confirmed the demand. Aggrieved by the said order, appellant filed appeal before the Commissioner(Appeals) and the Commissioner(Appeals) rejected the appeal.

3. Heard both sides and perused the records.

4. The only question involved in the present case was that the benefit of notification was denied by the authorities below only on the ground that the appellant could not produce EODC before them. The stand of the appellant that they have fulfilled the export obligation and has submitted all the documents to the Regional JDGFT for issuance of EODC but the same was delayed in the office of DGFT. Now the appellant has produced before me the EODC certificate relating to the same authorization certifying that the appellant has fulfilled the export obligation in full value as well as in quantity and the redemption letter issued by the Assistant Director General of Foreign Trade, Bangalore on record. Since the appellant has produced the EODC which is found to be in order. In view of this, I hold that the appellant has discharged

the export obligation in view of the certificate issued by the Assistant Director General of Foreign Trade. Hence I set aside the impugned order by allowing the appeal of the appellant.

(Operative portion of the Order was pronounced
in Open Court on **08/04/2021**)

(S.S GARG)
JUDICIAL MEMBER

Raja...