

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

REGIONAL BENCH - COURT NO. 1

Application(s)/appeal Involved:

**Customs Early Hearing No. 20547 of 2021
Customs Appeal No. 21443 of 2016**

(Arising out of Order-in-Appeal No. 390/2016 dated 08/06/2016 passed
by Commissioner of CUSTOMS , BANGALORE-I(Appeal))

Miki Steel Works Pvt Ltd

No 21 C & D KIADB Industrial Area
Attibele Post
Bangalore 562107
KARNATAKA

Appellant(s)

VERSUS

**Commissioner of Customs,
CR Building
P.B. No.5400, Queen's Road,
Bangalore 56001.**

Respondent(s)

APPEARANCE:

Shri Akbar Basha, CA for the appellant.

Shri K.B. Nanaiah, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

HON'BLE MR. P DINESHA, JUDICIAL MEMBER

Final Order No: 20004 / 2022

Date of Hearing: 05/01/2022

Date of Decision: 05/01/2022

Per : P. ANJANI KUMAR

Learned consultant for the appellant submits that the issue involved in this case is about non-submission of Export Obligation Discharge Certificate(EODC). Learned Commissioner(Appeals) has decided the case of the appellant for non-submission of EODC at that time. He submits that the said EODC has since been obtained and

therefore the matter may be remitted back to the adjudicating authority for a fresh decision in view of the EODC received. Learned AR for the Department has no objection for the same. In view of the above, the appeal is taken for final hearing and we find that the matter must be remitted back to the original adjudicating authority for fresh decision taking into consideration of the EODC to be submitted by the appellants. Accordingly, we remand the matter back to the original adjudicating authority. Needless to say that an opportunity of fair hearing should be accorded to the appellants. Application for early hearing and the appeal thus stand disposed in above terms.

(Dictated and pronounced in open court on **05/01/2022**)

(P. ANJANI KUMAR)
TECHNICAL MEMBER

(P DINESHA)
JUDICIAL MEMBER

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